

# NOSC NEWS



HR & PAYROLL SOLUTIONS  
constantly raising standards

## CRS TECHNOLOGIES (PTY) LTD

## OUTSOURCED PAYROLL SOLUTIONS

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### PAY NOW ARGUE LATER PRINCIPLE RESOLVED

**SARS has advised that the “Pay now, Argue later” principle has now been clarified wef 1st February 2011.**



Areas of uncertainty have now been addressed by the Taxation 2nd Laws Amendment Act of 2009. The relevant amendments are:

Make it clear that a disputed tax debt may be collected despite an objection to the assessment in terms of which it is raised .

Provide guidance on the factors to be considered in deciding whether to agree to a taxpayer's request to suspend payment of a disputed debt.

Establish rules for the payment

of interest should an amount be collected and later refunded because an objection has been conceded.

Likewise the interest paid in terms of the amendments will be paid at the same rate that SARS normally charges on outstanding debt (currently 9.5%), which is four percentage points higher than the rate paid on refunds of overpaid provisional tax.



Existing SARS decisions to suspend payment of a disputed amount remain valid until date given in the decision or till the 31st July 2011, whichever is the earlier.

### MAXIMISE YOUR TRAVEL CLAIMS

Remember travel expenses include, but are not limited to the following expenses:

- Fuel
- Maintenance
- License
- Insurance
- Finance Charges
- Wear & Tear / Lease payments
- Parking



Remember you may only claim either wear or tear or the lease payments paid during the year—you cannot claim both but claim whichever gives you the greater benefit.

### DATES TO REMEMBER

#### Compensation Fund:

COIDA Return :

March of every year.

#### SARS SDL:

WSP : End of June every year.

#### Labour Department:

Equity Report :

1st October of every year for manual submissions.

15th January for online submissions.

#### SARS :

Monthly EMP 201 : 7th working day of each month.

Annual Employer reconciliations : Last working day of May

Mid Year Employer reconciliations : Last working day of October .

### NOSC NEWS SPOTS

#### MISCHIEVOUS TAX PAYERS

It has been reported that SARS would no longer be bound by the secrecy provisions of the income tax laws and would be able to go public about individual taxpayers affairs, according to draft legislation in the pipeline. The proposed laws will give SARS the power to respond to false allegations made by a taxpayer to the media. Further details are awaited from SARS.

#### BRS SPECIFICATION FOR ITA88's

The specification for the CSV file containing the ITA88 records for employees who have outstanding SARS penalties, has now been finalized and will be made available shortly. We will keep you updated upon receipt of required specification.

#### UIF—UI 19 FORMS

A reminder regarding the completion and submission of the UIF UI 19 Form : This form has to be completed by the Employer for every new staff member engaged by the company and for every current staff member that resigns from the company. Multiple entries can be detailed on the UI 19 Form. The form must be faxed to and then posted to UIF per contact details listed on the form.

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### TAX CERTIFICATES

Over the past few months, discussions have been held with SARS to review the reconciliation process used when adjusting prior Employee Tax Certificates.

No decision has as yet been taken by SARS and the matter will continue to be discussed with SARS until matter is resolved and finalized.

We will keep you advised.