



MARCH 2024 – SOUTH AFRICA SARS PAYE BRS VERSION 23.0.0

It is important that employers note the following:

New SARS PAYE BRS published for 2024/2025 year of assessment

SARS regularly makes changes to the requirements for the generation of an import tax file for the yearly and interim submissions.

The requirements, as defined in this version of the BRS (Business Requirement Specification), will become effective from 1 March 2024 for payroll suppliers and will be implemented on SARS systems in September 2024.

The changes include:

- Lump sum codes:
 - Code 3926 – a new source code for the withdrawal from the savings component/pot of a retirement fund.
 - Code 3909 (unclaimed benefits) – amendment of descriptions and/or validation rules.
 - Code 3923 (transfer of unclaimed benefits) – amendment of descriptions and/or validation rules.
- Normal income codes:
 - Code 3620/3670 (Directors remuneration – NED directors/audit committee member fees) – amendment of descriptions and/or validation rules.
- Tax certificate – employee information:
 - Code 3010 (certificate number) – amendment of descriptions and/or validation rules.
- Directive information:
 - Code 3230 (number of directives issued by SARS) – amendment of descriptions and/or validation rules.
 - Code 3232 (directive income source code) – amendment of descriptions and/or validation rules.
- Employee remuneration information:
 - Code 4115 (PAYE on retirement lump sum and severance benefits) – amendment of descriptions and/or validation rules.

In addition, the following source codes have been removed:

- Employer information:
 - Code 2039 (employer contact person fax number).
- Tax certificate – employee Information:
 - Code 3137 (employee fax number).

To view the details in the new SARS PAYE BRS, follow the [link](#).

Contact our legislation team on info@crs.co.za if you require any additional information.

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