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**GOVERNMENT NOTICE  
GOEWERMENTSKENNISGEWING**

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**SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS**

No. 415

30 May 2014

**METHOD OF PAYMENT OF TAX PRESCRIBED IN TERMS OF  
SECTION 162(2) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28  
OF 2011)**

In terms of section 162(2) of the Tax Administration Act, 2011, I, Visvanathan Pillay, Acting Commissioner for the South African Revenue Service, hereby prescribe as follows:

1. No payments may be made by cheque if a taxpayer has, in the preceding three years, made two payments by cheque to SARS that were “referred to drawer”.
2. No payments in excess of R50 000, with regard to—
  - (a) any tax payable under the Income Tax Act, 1962, excluding amounts payable under sections 33, 35A and 54 of that Act;
  - (b) value-added tax (VAT) payable under the Value-Added Tax Act, 1991; and
  - (c) employees’ tax payable under the Fourth Schedule to the Income Tax Act, 1962,may be made by cheque unless a SARS official, designated for this purpose by the Commissioner, having regard to the circumstances, directs otherwise.
3. For purposes of paragraph 2, the total payments made by cheque by any person on any day may not exceed R50 000 for any number of payments required to be made on that day.

4. Where payment of tax is made by cheque—
  - (a) a separate cheque is required for each tax type with the exception of employees' tax, unemployment insurance fund contributions and skills development levies; and
  - (b) the payment of tax must be supported by a SARS payment advice notice that is not older than seven days from the date of the notice.
5. This notice replaces Notice 764 published in *Government Gazette* 36921 of 21 October 2013.

  
**VISVANATHAN PILLAY**  
**ACTING COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**

**WYSE VIR MAAK VAN BETALING VAN BELASTING VOORGESKRYF  
INGEVOLGE ARTIKEL 162(2) VAN DIE WET OP  
BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011)**

Ingevolge artikel 162(2) van die Wet op Belastingadministrasie, 2011, bepaal ek, Visvanathan Pillay, Waarnemende Kommissaris vir die Suid-Afrikaanse Inkomstediens, hierby soos volg:

1. Geen betalings kan per tjek gemaak word nie indien 'n belastingpligtige, in die voorafgaande drie jaar, twee betalings per tjek aan die SAID gemaak het wat na trekker verwys is.
2. Geen betalings wat R50 000 oorskry, ten opsigte van—
  - (a) enige belasting betaalbaar kragtens die Inkomstebelastingwet, 1962, uitsluitend bedrae betaalbaar kragtens artikels 33, 35A en 54 van daardie Wet;
  - (b) belasting op toegevoegde waarde (BTW) betaalbaar kragtens die Wet op Belasting op Toegevoegde Waarde, 1991; en
  - (c) werknemersbelasting betaalbaar kragtens die Vierde Bylae by die Inkomstebelastingwet, 1962,kan per tjek gemaak word nie tensy 'n SAID-beampte, vir hierdie doel deur die Kommissaris aangewys, met inagneming van die omstandighede anders gelas.
3. Vir doeleindes van paragraaf 2, mag die totale betalings per tjek gemaak deur enige persoon op enige dag, ten opsigte van enige getal betalings wat vereis word op daardie dag gemaak te word, nie R50 000 oorskry nie.
4. Waar betaling van belasting per tjek gemaak word—

- (a) word 'n aparte tjek vereis vir elke belastingsoort met die uitsondering van werknemersbelasting, bydraes tot die werkloosheidversekeringsfonds en heffings op vaardigheidontwikkeling; en
- (b) moet die betaling van belasting ondersteun word deur 'n SAID-betalingsadvieskennisgewing wat hoogstens sewe dae ouer as die datum van die kennisgewing is.
5. Hierdie kennisgewing vervang Kennisgewing 764 gepubliseer in *Staatskoerant* 36921 van 21 Oktober 2013.

  
**VISVANATHAN PILLAY**  
**WAARNEMENDE KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS**

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