

CONFIDENTIAL

# PAYE HALF-YEARLY SUBMISSIONS (AUGUST 2010)

- PAYE Reconciliation Process for August 2010 (half-yearly)
- e@syFile changes

August 2010

# OVERVIEW: Forms PAYE 2010 & e@syFile software

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The technology that had been defined as the standard for form development within SARS. Forms include –

•EMP 501 - Reconciliation Declaration

Form  
changing

•EMP601 – Certificate cancellation Declaration

•EMP701 – Reconciliation declaration Adjustment

•IRP5/IT3(a) – Employee tax certificate

The software application (e@syFile) provided by SARS free of charge to employers includes –

•Feb 2010 – Relaxed validations now mandatory

•Employee registration functionality

•ITA88 – Agent appointment

•EMP201

•Statement of account

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# GUIDES

- **AS-PAYE-13** Ext Policy: Complete & Submit Reconciliation docs
- .....-13-G1 Guide: Complete declarations (501, 601, 701)
- .....-13-G2 Guide: Complete IRP5/IT3(a)
- .....-13-G3 Guide: Validation rules (1999 to 2011)
- .....-13-G4 Guide: Source codes
- .....-13-G5 Guide: Rules & standards for CSV creation
- **AS-PAYE-20** Ext Policy: Complete & Submit EMP201
- **AS-PAYE-20** Guide: Complete & Submit EMP201
- **AS-PAYE-05** Guide: Employers guide for Employees' tax
- **AS-PAYE-??** Guide: Validation rules & standards for ITA88 CSV creation

**New  
guide**

## **The EMP501 half-yearly declaration –**

- Include the employer's demographic information, including:
  - Business information
  - Business physical address
  - Business postal address
  - Bank account details
  - Contact details
  - Reason for over / under statement

## **The EMP501 half-yearly declaration form includes –**

- Same as the annual EMP501 form except for the last page:
  - Cover only liabilities and payments for March – August)
  - Certificate value to include only tax on certificates for these months
  - All other fields (e.g. total fields) the same as the annual EMP501

## **The EMP501 half-yearly declaration form allows –**

- The employer to correct any of the 6 months liabilities (not the EMP201 figure)



# THE NEW EMP501 FORM cont...

## Contact Details

### Representative

Surname: [Grid]

Initials: [Grid] Bus Tel No.: [Grid] Fax No.: [Grid] Cell No.: [Grid]

ID No.: [Grid] Passport No.: [Grid] Country of Issue (e.g. South Africa = ZAF): [Grid]

Capacity: Public Officer  Curator/Trustee/Liquidator/Executor/Administrator  Partner  Treasurer  Accounting officer for Local Public Authority

Contact Email: [Grid]

### Contact Person

Surname: [Grid]

Initials: [Grid] Bus Tel No.: [Grid] Fax No.: [Grid] Cell No.: [Grid]

ID No.: [Grid] Passport No.: [Grid] Country of Issue (e.g. South Africa = ZAF): [Grid]

Contact Email: [Grid]

### Tax Practitioner

Surname: [Grid]

Initials: [Grid] Bus Tel No.: [Grid] Fax No.: [Grid] Cell No.: [Grid] Reg No. PR - [Grid]

Contact Email: [Grid]

### Reason for Over / Understatement of Declaration

Reason: [Grid]

[Grid]

[Grid]

[Grid]

[Grid]

PAYE REF NO.:

SDL REF NO.:

UIF REF NO.:

Period of Reconciliation:

Trading or Other Name:

Transaction Year:

Time Stamp:

FormID:





## HALF-YEARLY RECONCILIATIONS

- As from August 2010 (2011 transaction year)
  - ✓ Submit reconciliation for end of August and February
- August submission must cover period March to August (6 months).
- August 2010 filing season is from 1 September 2010 to 31 October 2010.
- Enhancement of all applications to accommodate half-yearly declaration
- No longer accepts CSV files from Payroll system – only e@syFile™ Employer disks accepted
  - ✓ Not XML anymore – now ZIP file (to accommodate large files)

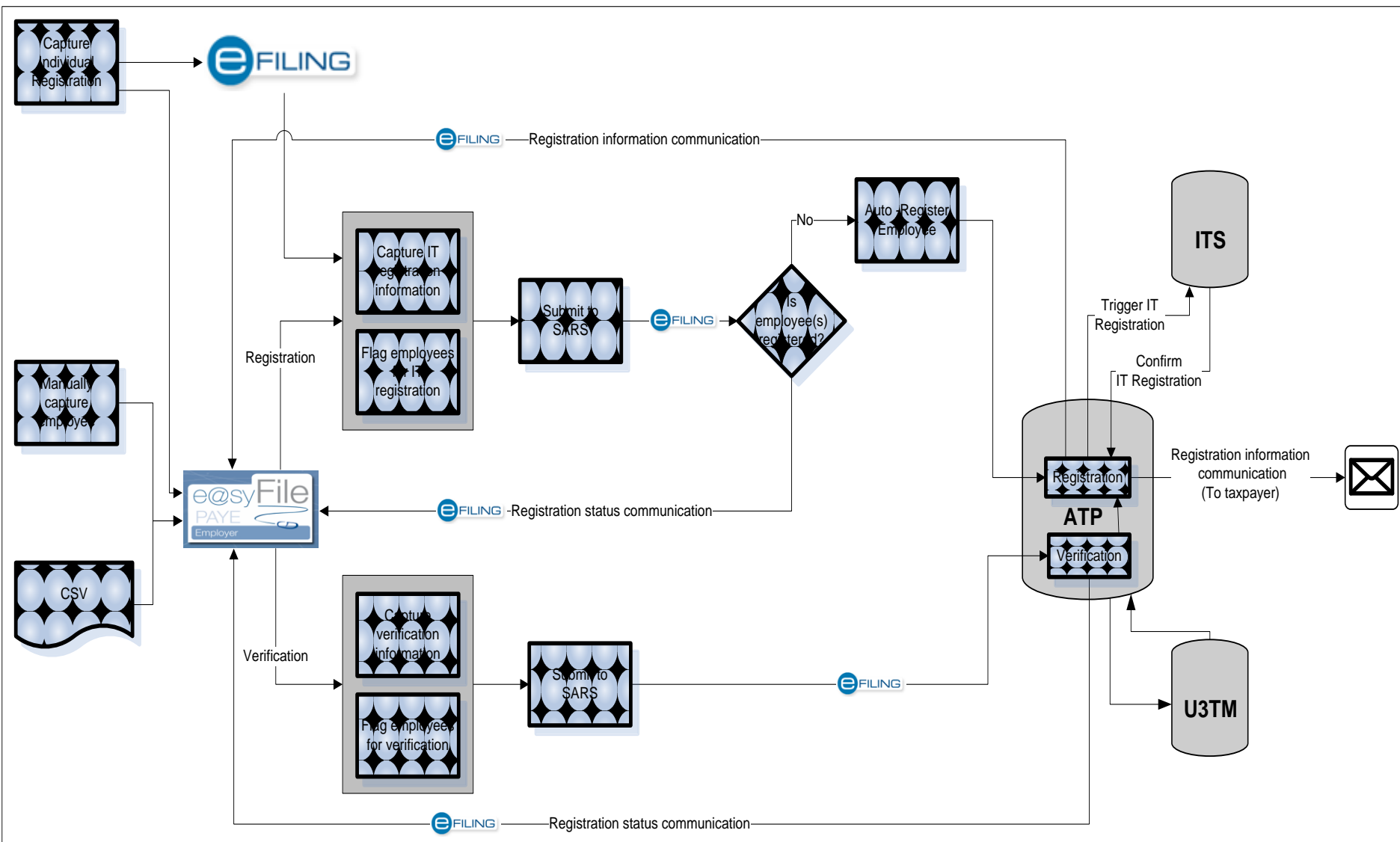


- Introduce new PAYE statement of account
- Employee's income tax reference number
  - ✓ Not mandatory for half-yearly submission
- **e@syFile™ Employer**
  - ✓ Allow employers to register employees

Bulk registration / verification

Individual registration / verification

# IT VERIFICATION AND REGISTRATION



# The Employer Monthly Declaration Process

EMP201

**Now part of e@syFile™ Employer  
(must be eFiler)**

# GUIDES

- AS-PAYE-20: External Policy – Completion and submission of EMP201
- AS-PAYE-20-G1: Guide for Completion and submission of EMP201 declaration

Please submit the original declaration and retain a copy for you records.



# Monthly Employer Declaration

EMP201

## Employer Details

Trading or Other Name:

PAYE Ref No.:       SDL Ref No.:       UIF Ref No.:

## Particulars of Declarant

First Name:       Initials:

Surname:       Bus Tel No.:

Position held at Business:       Fax No.:

ID No.:       Date of Birth (CCYYMMDD):       Cell No.:

Email Address:

## Payment Details – Rands only, no cents

Payment Period (CCYYMM):       PAYE R:       Payment Reference No.:       Total R:

SDL R:       UIF R:

## Declaration

I declare that the information given on this form is complete and correct.

Signature:

Date (CCYYMMDD):

For enquires go to [www.sars.gov.za](http://www.sars.gov.za) or call 0800 00 SARS (7277)

PAYE:      SDL:      UIF:

Trade or Other Name:  
Payment Ref No.:  
Payment Period:  
Time Stamp:

FormID:



# Questions