

# SAPA 2012

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# Question

Between R13 and R14 Billion

Year	Register	PAYE Collected	Recon Submissions	Certificates
2002/03	252,589	90,388.7		
2003/04	274,764	94,592.5		
2004/05	302,880	106,719.2		
2005/06	330,194	121,025.1		
2006/07	349,077	133,760.4		
2007/08	379,675	158,106.2	285, 206	15, 554, 288
2008/09	393,974	183,695.4	288, 978	15, 875, 805
2009/10	395,575	192,646.3	287, 755	15, 684, 740
2010/11	<b>386,428</b>	220,308.3	<b>281, 751</b>	16, 095, 756

# So where are the missing Reconciliations

# Filing Due Dates

- **PAYE Interim Recon (Aug 2012) – 1 Sept - 31 Oct 2012**
- **Income Tax**
  - Manual ITR12's via Post / Drop Box – 28 Sept 2012
  - Electronic Returns via eFiling (non-provisional taxpayers) – 23 Nov 2012
  - Provisional Tax Returns via eFiling – 31 Jan 2013

# Feb 2012 Recon Submission Stats

## •265,000 Employers

- 354,000 EMP501's
- 16,7 m IRP5/IT3(a) cert's  
(29,4 m processed – 3,8 m cancellations – 8,9 m revisions)

## •Submission Channels

	<u>EMP501</u>	<u>IRP5/IT3(a)</u>
•Manual	1,05%	0,01%
•Electronic	98.95%	99,99%
e@syFile/eFiling	95.15%	83.49%
e@syFile/Disk	4.85%	16.51%

# PAYE BRS Changes for 2013

- Rates
- Rebates
  - Primary- R 11,440; Secondary  $\geq$  65- R 6,390; Tertiary  $\geq$  75- R 2,130
  - Medical Scheme Fees
- New Codes and reintroduction of old codes
  - 3603 Pension; 3610 Annuity from Fund; 3805 Accommodation; 3806 Free/Cheap Services; 3808 Taxable Bursaries/Scholarships;
  - 3815 Non-Taxable Bursaries/Scholarships- Section 10(1)(q)
  - 3922- Compensation i.r.o. death - Section 10(1)(gB)(iii)
- Medical Tax Credit
  - New Code- 4166 Medical Scheme Fees Tax Credit allowed by Employer
  - Annualization



# UIF Threshold

- From when: 1 October 2012
- Amount: R 14,872 per month

# General

- Recon Process-
  - IT Reg
  - Process
  - Assessments raised in terms of recon
- Retrospective changes
- Refund of Remuneration to Employers
- Submission of old year files
- Penalties
- Future-
  - Changes to way data is submitted to SARS
  - Monthly?