

Sars urges employers to adhere to the deadline of 31 May 2023

The South African Revenue Service (Sars) has urged all employers to comply with their legal obligations regarding the annual Employers Filing Season by the deadline of 31 May to avoid penalties, interest or criminal charges.



Image source: Nataliya Vaitkevich from [Pexels](#)

“Employers are required to submit their Employer Annual Reconciliation Declarations (EMP501) to Sars, as well as outstanding monthly declarations (EMP201) and previous years’ annual reconciliations (EMP501).

“Pay-As-You-Earn (PAYE) payments must be up to date and the IRP5/IT3(a) data provided to Sars must be verified and accurate,” Sars said in a statement on Monday.

Sars said that the correct data is important so that they may pre-populate income tax returns and auto-assess the identified taxpayers correctly.

The revenue services emphasised that the correct data is also important where taxpayers have to file a return, to enable

them to do so with the correct information during the filing season for individuals, which starts in July 2023.



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Denny Da Silva 29 Sep 2022



Sars has further requested employees to check if their details on the IRP5/IT3(a) are correct.

Third party data suppliers such as medical aid schemes and banks are also required to submit verified and accurate information to Sars and to their clients.

“These are important requirements that enable Sars to offer a streamlined and seamless service to taxpayers in line with our objective to make it easy and simple for taxpayers to comply with their obligations.

“Employers, tax practitioners and payroll administrators need to download the latest version of Employers e@syFile. This online channel allows employers to submit their EMP501 electronically. Sars also encourages small, medium and micro enterprises (SMMEs) to use this platform and move from manual to automated payroll systems,” Sars said.

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