

## SARS NOTICE: AA88 E@SYFILE ENHANCEMENTS

SARS has enhanced some of the AA88 functionality on the e@syFile software system and issued a notice.

The changes are listed in the SARS notice below.

### SARS NOTICE

Dear Employer

#### **Treatment of Defaulted Third-Party (AA88) Notices**

In terms of section 179(1) of the Tax Administration Act, the South African Revenue Service (SARS) may issue a notice to any Third Party to pay funds over to SARS on behalf of a taxpayer to satisfy outstanding debt. The Third Party that receives this notice must pay the money in accordance with the notice, and any non-compliance will result in the third party being personally liable for the money.

SARS recently identified several technical issues affecting the Employer e@syFile™ system. This caused many Employers not to be notified of Third-Party (AA88s) appointment and default notices. As a result, Employers were incorrectly placed in a non-compliant (Default) status.

To remediate this, SARS has:

- applied fixes to the Employer e@syFile™ system in April 2023 and resolved these issues, and
- will only follow-up on Employer non-compliances (payment defaults) that arise on or after 1 July 2023.

Employers are also not required to process any AA88 notices issued on or prior to 1 May 2023 that have not yet been acted on. To determine this, verify that the issue date is prior to 1 May 2023. If the payment due date has passed, Employers are not required to act as the notice has been cancelled automatically. These notifications will be sent to Employer e@syFile™ system in due course.

These decisions are applicable to all AA88 appointments delivered via Employer e@syFile™ system and PERSAL. This does not apply to Third-Party appointments delivered via SARS eFiling.

We apologise for any inconvenience.

#### **THE SOUTH AFRICAN REVENUE SERVICE**

July 2023

Regards,

Rhona van Taak

*Admin Manager Payroll Authors Group of South Africa*

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