

## LATEST PUBLICATIONS (AUGUST 2023)

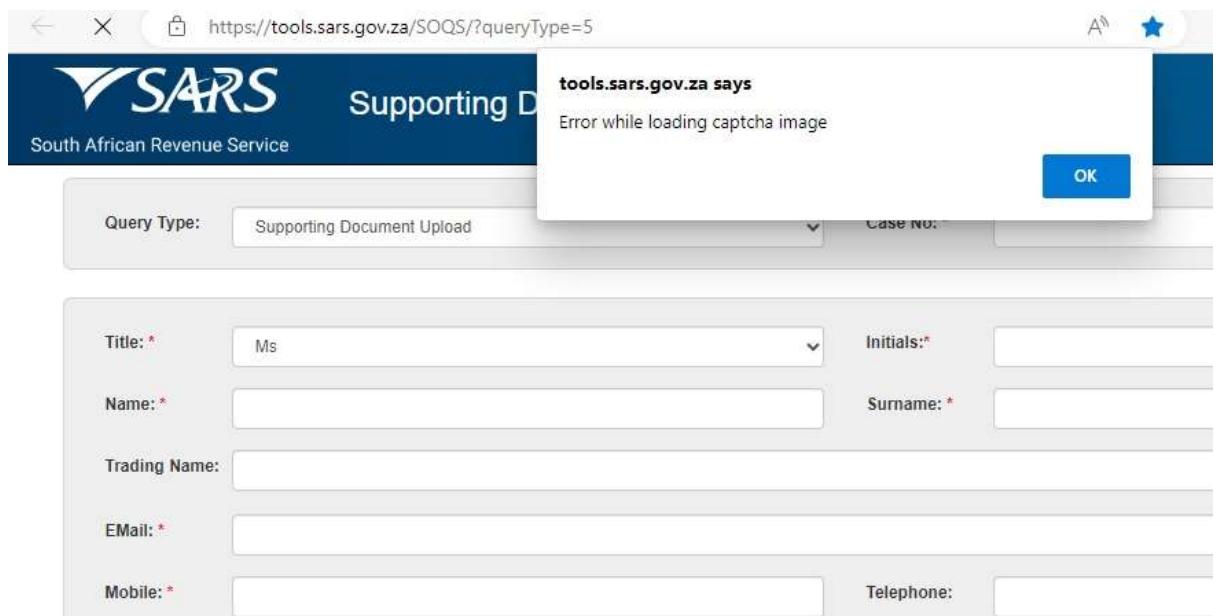
Statutory organisations (e.g. SARS, Labour, WCF, etc) have published the following documents/notices during August 2023. Link to documents: The link is either provided beneath the details of the document or in the description of the document.

### PAGSA

- 2023/08/11 PE 2023/07 – Publications Jul 2023
- 2023/08/01 NF 2023/25 – SARS Notice: e@syFile Beta testing notification
- 2023/08/07 NF 2023/26 – SARS Notice: PAYE incorrect Admin Penalties
- 2023/08/15 NF 2023/27 – e@syFile Beta testing 1<sup>st</sup> Phase
- 2023/08/16 NF 2023/28 – COID: Maximum earnings calculation
- 2023/08/20 NF 2023/29 – SARS Notice: External Debt collectors handover
- 2023/08/20 NF 2023/30 – Comments invited: Draft Tax Amendment Bills
- 2023/08/22 NF 2023/31 – Maximum Earnings calculation: Confidentiality relaxation
- 2023/08/25 NF 2023/32 – Employment Equity reporting period for 2023
- 2023/08/31 NF 2023/33 – SARS Notice: Tax Directives implementation

### SARS

- 2023/08/04 Certain Tax Practitioners and Taxpayers are unable to upload supporting documents to the SARS Online Query System (SOQS) due to a CAPTCHA error – see below image. This is resolved by clearing the browser cache. See these [easy steps to clear different browsers](#).



- 2023/08/04 The [PAYE BRS for Employer Reconciliation version 22 1 2](#) is now published (previous version was 22 1 1). The validation rules for "Reason for non-deduction of tax" (source code 4150) have changed
- 2023/08/14 We have listened to you and made it easier to book an appointment with SARS. The changes include:
  - You can now book a branch walk-in appointment via the eBooking system, where previously this type of appointment could only be booked through the SARS Contact Centre

## PAGSA Pavroll Events No. 08 of 2023

- Only available timeslots will be displayed from now on, no more 'timeslot not available' messages
- Booked slots will be automatically cancelled if supporting documents are not uploaded within 24 hours, thereby freeing up timeslots.

- 2023/08/22 SARS will outsource overdue debt that is older than five years to external third-party debt collectors from October 2023. The debt collectors will assist with overdue accounts where no active payment or attempts to make payment arrangements have been made. A list of debt collectors will be published soon on this webpage. Prior to this intervention, SARS is starting to notify the affected taxpayers of its intention to hand them over while affording them the opportunity to regularise their tax affairs. See the [frequently asked questions](#) that may help you in this process. Also see an [example of the notice](#) being sent here.
- 2023/08/23 The SARS Third Party Data Bi-Annual Submissions process for the period 1 March 2023 – 31 August 2023 opens on 01 September 2023 and will close on 31 October 2023. Submissions in respect of data files and declarations of the various reportable data types are now due. For more information, please see the [IT3 Data Submission](#) webpage.
- 2023/08/24 SARS will introduce enhancements to the Tax Directives process as indicated in the [IBIR-006 Tax Directives Interface Specification Version 6.503](#). The trade testing dates were confirmed for the implementation of the software is planned for implementation in the first quarter for the 2023/2024 financial year. You have received communication with regards to the exact dates for trade and the implementation dates. There were changes effected as per the feedback from the testing team with regards to Form C, where for a transfer value less than R371250, the full benefit must be transferred, i.e., the "original fund" must be zero. The changes are thus reflected on [IBIR-006 Tax Directives Interface Specification Version 6.504](#). The Tax Directives Interface Specification is available on the SARS website [www.sars.gov.za](http://www.sars.gov.za) and you are encouraged to review it prior to testing.
- 2023/08/24 [Guide for Tax Rates/Duties/Levies \(Issue 16\)](#)
- 2023/08/24 Tax Administration Act, 2011 - [Guide to the Voluntary Disclosure Programme](#)
- 2023/08/30 The South African Revenue Service (SARS) will be implementing enhancements to the Tax Directives system during September 2023

### EMPLOYMENT EQUITY

- 2023/08/02 [Designated employers still maintain power to consult employees and self-regulate their annual employment equity targets – Department of Employment and Labour](#)
- 2023/08/15 [Upgraded employment equity \(EE\) reporting system on the way - Department of Employment and Labour](#)
- 2023/08/16 [Sector employment equity \(EE\) targets "not a one-size fits all" – Department of Employment and Labour](#)
- 2023/08/23 [Employment equity law will permit employers to raise justifiable grounds for non-compliance - Department of Employment and Labour](#)
- 2023/08/24 [A skewed representation in top management – EE reveals](#)
- 2023/08/30 [Employers advised to use current employment equity legislation as reporting season opens this week – Department of Employment and Labour](#)

### COVID

- 2023/08/17 [Employment and Labour in the process to finalise the OHS Act and harsher penalties to follow the non-compliant employers – Deputy Minister Moloji](#)

### NATIONAL MINIMUM WAGE

- 2023/08/01 [National Minimum Wage Act: Investigation into National Minimum Wage: Comments invited](#) G49062, GoN 3746
- 2023/08/02 [National Minimum Wage \(NMW\) Commission calls for inputs into 2024 NMW review](#)
- 2023/08/24 [Employers who flout the National Minimum Wage Act \(NMWA\) face fines- Department of Employment and Labour](#)

## **LABOUR**

2023/07/14 [Labour Relations Act: Building Industry Bargaining Council \(Cape of Good Hope\): Extension to non-parties of main consolidated collective agreement](#) G48959, GoN 3667

## **UIF**

2023/07/10 [Remuneration of Public Office Bearers Act: Determination of the upper limit of salaries and allowances of Premiers, Members of the Executive Councils and Members of the Provincial Legislatures](#) G48929, P129

## **OTHER**

2023/08/04 [Magistrates Act: Determination of additional remuneration payable to permanent magistrates acting in any other judicial office](#) G49082, GoN 3775

2023/08/08 [Remuneration of Public Office Bearers Act: KwaZulu-Natal Office of the Premier: Salaries and allowances of members of KwaZulu-Natal Provincial Executive Council and KwaZulu-Natal Provincial Legislature](#) G49095, GoN 3777

2023/08/14 [Companies First Amendment Bill and Companies Second Amendment Bill: Explanatory summaries](#) G49116, GeN 1965

2023/08/16 [Remuneration of Public Office Bearers Act: Determination of salaries and allowances of traditional leaders, members of national house and provincial houses of traditional leaders](#) G49124, BN 134

2023/08/18 [Remuneration of Public Office Bearers Act: Determination of upper limits of salaries, allowances and benefits of different members of municipal councils](#) G49142, GoN 3807

Regards,

Rhona van Taak

Manager Payroll Authors Group of South Africa

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