

KEEPING CLIENTS INFORMED

**REMINDER:**

Reconciliation for your PAYE,
Skills (SDL) and UIF Deductions
Bi-Annual EMP501 & IRP5/IT3

Dear client

Last year SARS implemented a bi-annual EMP501 reconciliation. Together with the EMP501 reconciliation for the period March to August 2011, SARS requests the preparation of IRP5/IT3A certificates.

However, the IRP5 and IT3A certificates are only for the purpose of reconciling and are not to be issued to employees. SARS emphasized the importance of all employees being registered for Income Tax from February 2011, regardless of how much they earn.

If the employee is not registered for income tax, then SARS will use the information supplied to them on the employees' IRP5/IT3A certificate in order to register them.

Should you wish to make use of our services to complete and submit your EMP501 Reconciliation and IRP5/IT3A certificates, please e-mail Come du Plooy on comedp@ctn.moorestephens.co.za by 23 September 2011 in order for us to plan accordingly?

COMPLETION & SUBMISSION OF THE EMP501 RECONCILIATION: R610
PREPARATION & SUBMISSION OF THE IRP5/IT3A CERTIFICATES: R60 / Certificate

We require all relevant information to complete the EMP501 Reconciliation and IRP5/IT3A certificates by close of business, 28 September 2011. Should we not receive the information by this date we cannot guarantee that the requirements in respect of submitting the reconciliation within the said deadlines will be met and we will not be held responsible for any penalties or interest that may be raised.

There is a 10% penalty on the total PAYE liability for the period on late submissions for the August 2011 EMP501 reconciliation. The due date for submission to SARS is 31 October 2011.

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