

SOUTH AFRICAN REVENUE SERVICE

NO. 437

15 APRIL 2016

METHOD OF PAYMENT OF TAX PRESCRIBED IN TERMS OF SECTION 162(2) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

In terms of section 162(2) of the Tax Administration Act, 2011, I, Thomas Swabihi Moyane, Commissioner for the South African Revenue Service, hereby prescribe as follows:

1. With effect from 1 May 2016, any payment made in respect of taxes collected in terms of a "tax Act" as defined in section 1 of the Tax Administration Act, 2011 must be made either electronically or at an approved financial institution unless a SARS official, designated for this purpose by the Commissioner, having regard to the circumstances, directs otherwise.
2. This notice replaces Notice 415 published in *Government Gazette 37690* of 30 May 2014.

**T S MOYANE****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 437

15 APRIL 2016

METODE VAN BETALING VAN BELASTING VOORGESKRYF INGEVOLGE ARTIKEL 162(2) VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011)

Ingevolge artikel 162(2) van die Wet op Belastingadministrasie, 2011, skryf ek, Thomas Swabihi Moyane, Kommissaris vir die Suid-Afrikaanse Inkomstediens, hierby as volg voor:

1. Met ingang van 1 Mei 2016 moet enige betaling gemaak ten opsigte van belastings ingesamel ingevolge 'n "Belastingwet" soos in artikel 1 van die Wet op Belastingadministrasie, 2011, omskryf, ofwel elektronies of by 'n goedgekeurde finansiële instelling gemaak word.
2. Hierdie kennisgewing vervang Kennisgewing 415 wat in *Staatskoerant* 37690 van 30 Mei 2014 gepubliseer is.

T S MOYANE**KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS**

ISAZISO SIKAHULUMENI**UPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA****INDLELA YOKUKHOKHWA KWENTELA ENQUNYWE NGOKWESIGABA 162(2) SOMTHETHO WEZENTELA, WEZI-2011 (UMTHETHO NO. 28 WEZI-2011)**

Ngokwesigaba 162(2) soMthetho Wezentela Wezi-2011, mina Thomas Swabihi Moyane, uKhomishana WoPhiko Lwezokuqoqwa Kwentela eNingizimu Afrika, lapha ngingquma kanje:

1. Kusukela mhla lulunye kuNhlaba 2016, noma yikuphi ukukhokhwa kwentela eqoqwa ngaphansi ko“Mthetho wentela” kanjengoba uchazwe esigabeni 1 soMthetho Wezentela Wezi-2011 kufanele ikhokhwe ngokufakwa ngekhompuyutha kwi-akhawunti yalolu phiko noma ikhokhwe ebhange okugunyaziwe ukuba ikhokhwe kulona ngaphandle uma isiphathimandla sakwa-SARS, esigunyazwe nguKhomishana ukuba senze lokhu, ngokubona kwaso izimo ezithile, siyalela ukuba kwenziwe okuhlukile kulokhu.
2. Lesi saziso sithatha indawo yeSaziso 415 esashicilelwa kwi*Gazethi kaHulumeni* 37690 mhla zingama-30 kuNhlaba 2014.

THOMAS SWABIHI MOYANE

UKHOMISHANA WOPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA

TSEBISO YA MMUSO**TSHEBELETSO YA LEKENO AFRIKA BORWA****MOKGWA WA TEFELLO YA LEKGETHO O HLALOSITSWE HO LATELA KAROLO 162(2) YA TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

Ho latela karolo 162(2) ya *Tax Administration Act, 2011*, Nna, Thomas Swabihi Moyane, Mokhomishenara wa Tshebeletso ya Lekeno Afrika Borwa ke kgothaletsa ka mokgwa o latelang:

1. Ho tloha ka la 1 Motsheanong 2016, tefello e nngwe le enngwe e entsweng ya lekgetho ho latela "Molao wa lekgetho" jwalo ka ha ho hlalositswe karolong 1 ya *Tax Administration Act, 2011* e tshwanetse ho etswa ka elektroniki kapa motheong wa tjhelete o dumelletsweng.
2. Tsebisō ena e nka boemo ba Tsebisō 415 e phatlaladitsweng *Gazeteng ya Mmuso 37690* ya 30 Motsheanong 2014.

T S MOYANE**MOKHOMISHENARA WA TSHEBELETSO YA LEKENO AFRIKA BORWA**