



THIRD PARTY APPOINTMENT (AA88)

e@syFile™ EMPLOYER GUIDE

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1 SUMMARY

- a) The Tax Administration Act empowers the Commissioner for the South African Revenue Service (SARS) to appoint a third party to withhold and pay over to SARS any amounts due by a taxpayer in terms of the relevant tax Act. Such a third party may be an employer of the taxpayer or any other person who has the management, custody or control of any income, monies or property of the taxpayer.
- b) An appointed third party is required to do the following:
 - i) Review the list of impacted taxpayers (manage outcomes)
 - ii) Deduct the stipulated amount from the salary or wages of the respective employees, as indicated
 - iii) Pay the amounts over to SARS by the due date.
- c) Where the employer is unable to execute the request, feedback providing the reasons for his/her inability to execute the agent appointment request must be given using one of the following channels:
 - i) Log on to SARS e@syFile™ Employer to view the AA88 Notice and provide a response to SARS by selecting one of the outcomes from the drop-down list.
 - ii) Contact the SARS Contact Centre or make a Branch eBooking Service where a SARS agent will assist the employer with capturing the outcomes in relation to taxpayers listed on the AA88 Notice.
- d) For further information or assistance, visit the e@syFile™ webpage on www.sars.gov.za or call the SARS Contact Centre on 0800 00 SARS (7277) or make a Branch eBooking Service.

2 AA88 THIRD PARTY APPOINTMENT

- a) A Third Party Appointment will be initiated against non-compliant taxpayers if:
 - i) There is an overdue balance on a taxpayer's account (administrative penalty and/or assessed tax debt)
 - ii) No dispute is in progress regarding the overdue balance (a TPA notice will be issued only against finalised disputes or if the dispute was disallowed or partially allowed)
 - iii) The final demand letter was issued to the taxpayer and the taxpayer has not complied with the demand for payment
 - iv) A valid third party can be identified from the information at SARS's disposal.
- b) Possible third parties who can be appointed for individual taxpayers include:
 - i) Employers
 - ii) Any debtor who owes the taxpayer money
 - iii) Financial institutions, such as banks
 - iv) Attorneys
 - v) Medical aid schemes (in case of members of the medical fraternity)
 - vi) Investment managers
 - vii) Insurance companies.
- c) These third parties will only be appointed if they hold money on behalf of the taxpayer.
- d) SARS will issue the Third Party Appointment Notice (AA88) in the following manner:
 - i) Via the e@syFile™ Employer application
 - ii) Via eFiling to the Employer
 - iii) Via email and lastly via post using the employer's postal address.
- e) In terms of the Tax Administration Act 28 of 2011, A person receiving the notice must pay the money in accordance with the notice and, if the person parts with the money contrary to the notice, the person is personally liable for the debt.
- f) The payment due date will be reflected on the Third Party Appointment Notice that will be sent to relevant employers.

- g) If the employer pays over the outstanding penalty amount, but the taxpayer already made the payment in respect thereof, the overpayment will be refunded to the taxpayer.
- h) Where the employee left the services of the employer or the employee is deceased and the amount was incorrectly paid over to SARS by the employer, the employer must send a written request to SARS for rectification.

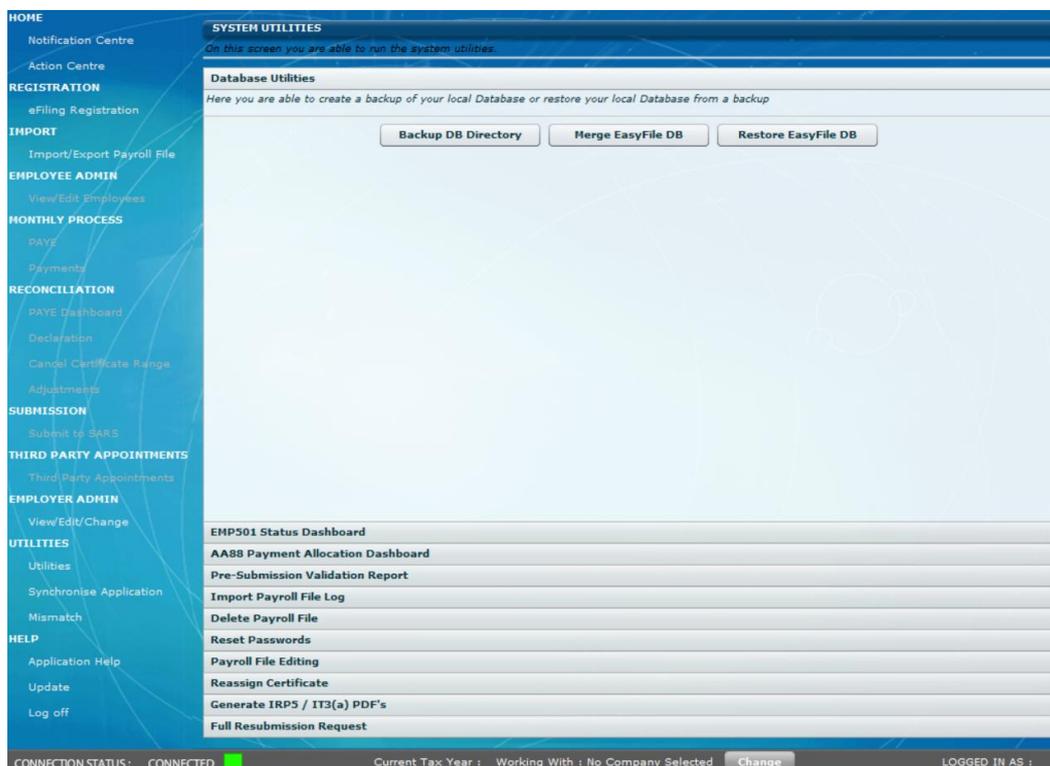
3 AA88 FUNCTION ON E@SYFILE™ EMPLOYER

- a) The following is required to receive, manage and pay AA88 notices using e@syFile™ Employer:
 - i) Download the new version of e@syFile™.
 - ii) A valid eFiling login name and password linked to the PAYE number, with the necessary access rights and authorisation level. You must be registered for PAYE and AA88's on eFiling.
 - iii) An internet connection.
 - iv) Always synchronise your e@syFile™ Employer software database with your eFiling profile.

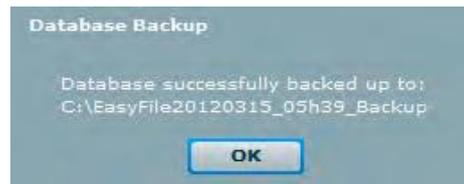
3.1 INSTALLATION OR UPDATING e@syFile™ EMPLOYER

a) Backup database:

- i) Once you have successfully logged onto e@syFile™ Employer, will be required to make a backup of the current database prior to updating or installing the new version. Follow the steps below to back up your database:
 - A) Click **Utilities** from the navigation pane under on the left menu.
 - B) Select **Backup DB Directory**
 - C) Select the file where the database will be saved.



- D) A message will be displayed indicating that the database back-up was successful.
- E) Click **OK** to proceed.



b) **Download the new version of e@syFile™:**

- i) The new version of e@syFile™ Employer will be available as an update inside the application, or as a download via the SARS and SARS eFiling website:
<https://downloads.sarsefiling.co.za/easyfilehome/easyfile.html>
- ii) Click on the link and follow the on-screen instructions to download the new version of e@syFile™ Employer.

c) **Install new version of e@syfile:**

- i) Install the new version by double-clicking on the setup file and then the unzipped Employer setup file and follow the standard installation process guided by pop-up messages. Uninstallation of previous version is optional. Users that prefer using the update function inside e@syFile™ Employer can follow the normal process to update the application to the latest version.

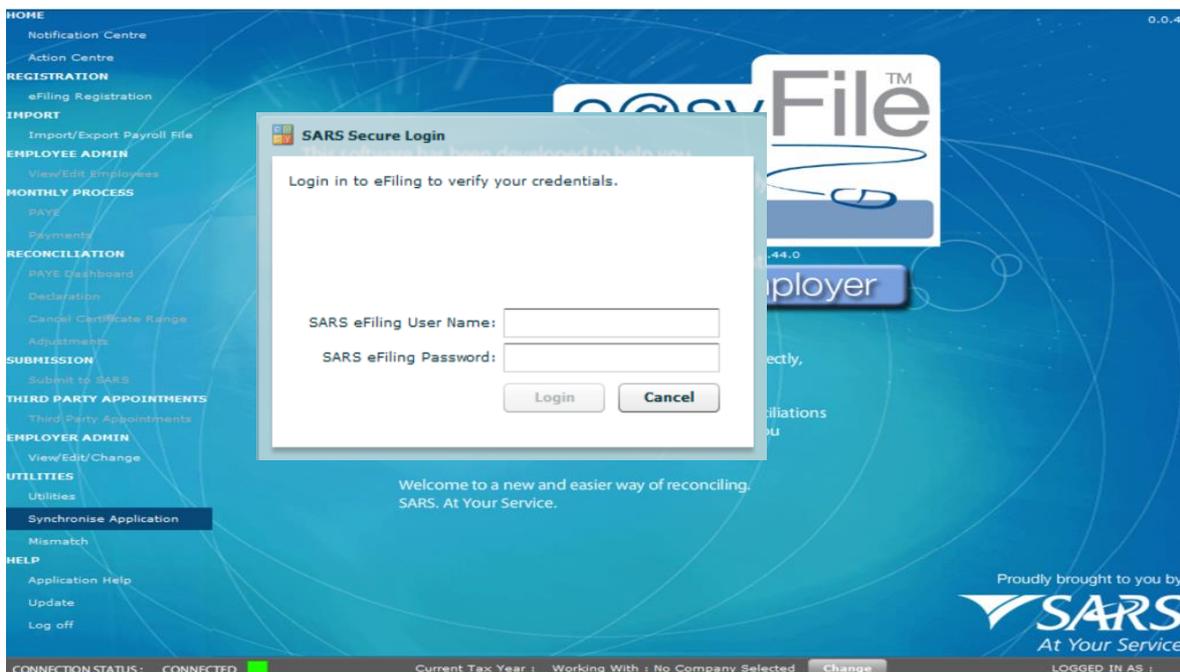
3.2 SYNCHRONISATION OF e@syFile™ APPLICATION

a) There has been minor functionality enhancements on the e@syFile™ to the synchronisation process:

- i) **Delta Synchronisation** – e@syFile™ will perform a delta synchronisation when synchronisation is performed using an existing production database, i.e., return only available changes since previous synchronisation. This will include new penalties and status updates for existing AA88's:
- ii) **Full Synchronisation / Restart** – This function has been added to allow users to delete or clear all previously received AA88 data, prior to completing a full synchronisation.

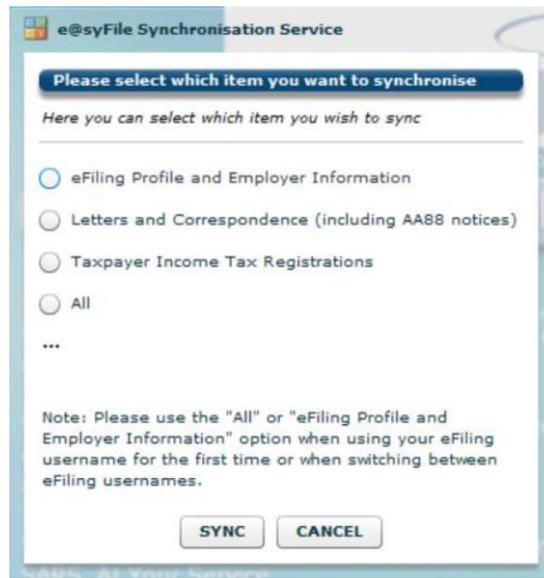
b) Follow the steps below to perform delta **Synchronisation**:

- i) Click on **Synchronise Application** from the navigation pane under **UTILITIES** on the left menu.
- ii) Complete your eFiling credentials and click on login to start the synchronisation process.

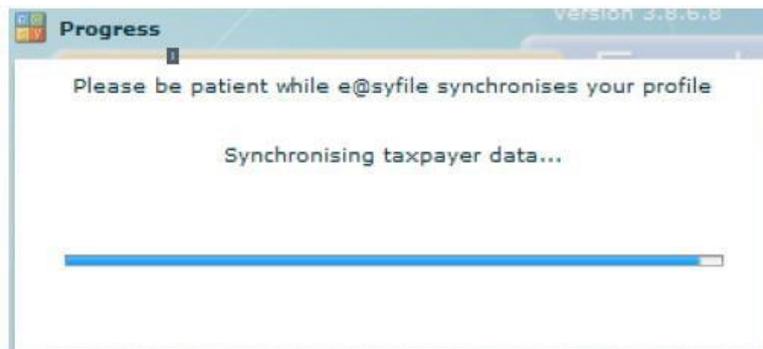


- iii) Select “Letters and Correspondence (including AA88 notices)” to receive new and/or updated AA88 data from SARS if eFiling credentials for authentication has been completed.

- iv) Click **SYNC** to Synchronise.



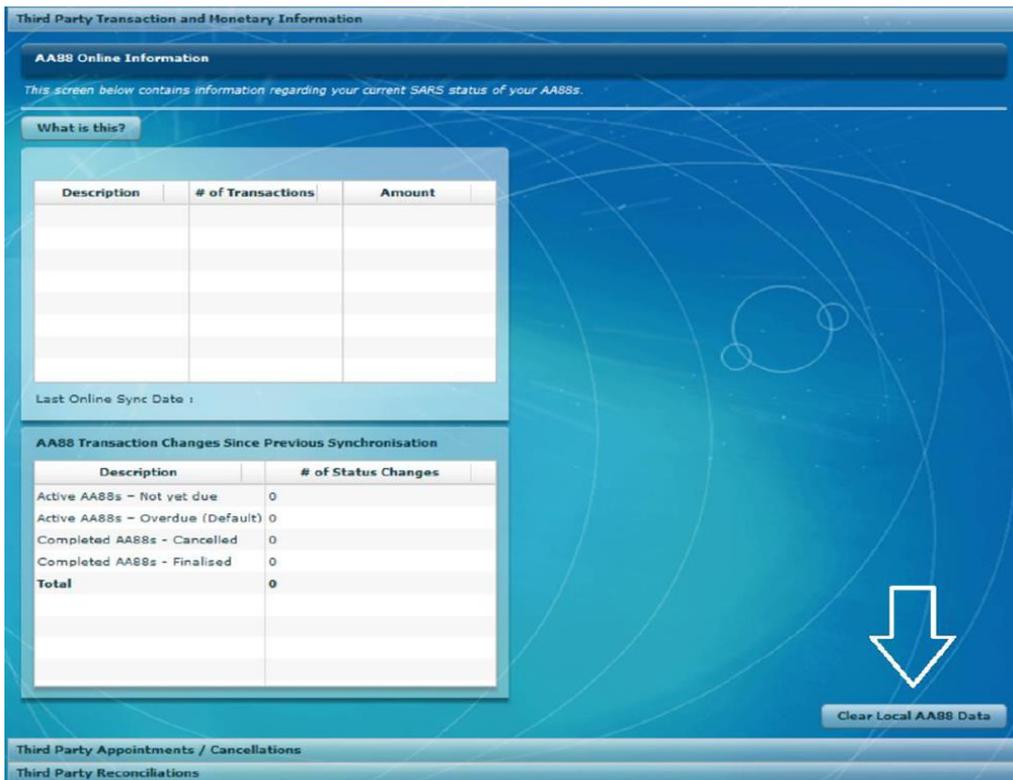
- v) Pop-up messages will indicate progress during the synchronisation process, and confirm once the initial synchronisation is complete.



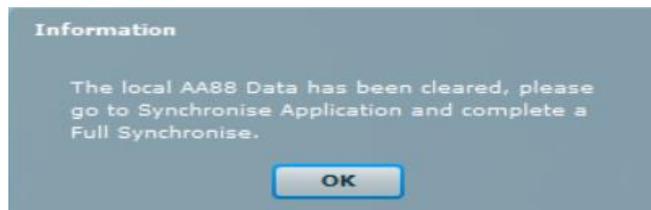
- vi) Once the synchronisation process is complete, e@syFile™ will display a summary of updated AA88 data received during the last synchronisation.

AA88 Transaction Changes Since Previous Synchronisation	
Description	# of Status Changes
Active AA88s – Not yet due	0
Active AA88s – Overdue (Default)	0
Completed AA88s - Cancelled	0
Completed AA88s - Finalised	0
Total	0

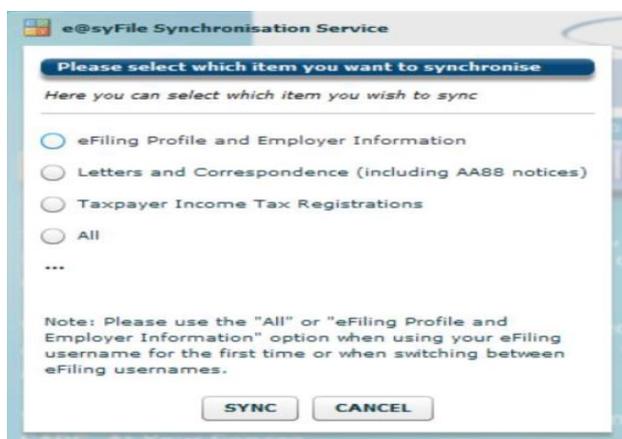
- c) Follow the steps below to perform full synchronisation:
- i) Select **Third Party Appointments** from the navigational pane on the left.
 - ii) Click **Clear Local AA88 Data** on the Third-Party Transaction and Monetary Information tab



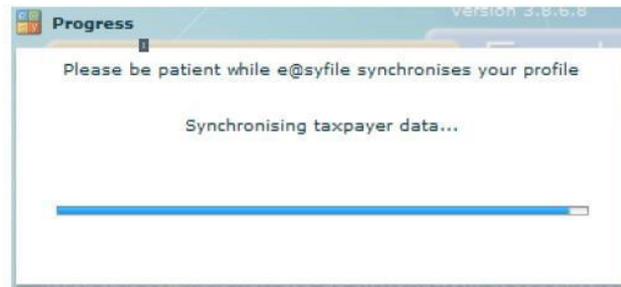
- iii) Confirm deletion of the local database: A confirmation message will display, directing the you to perform a full synchronisation,



- iv) Click **OK** to proceed.
- v) Click on **Synchronise Application** from the navigation pane under **UTILITIES** on the left menu.
- vi) Select "Letters and Correspondence (including AABB notices)" to receive new and/or updated AABB data from SARS if eFiling credentials for authentication has been completed.
- vii) Click SYNC to Synchronise.



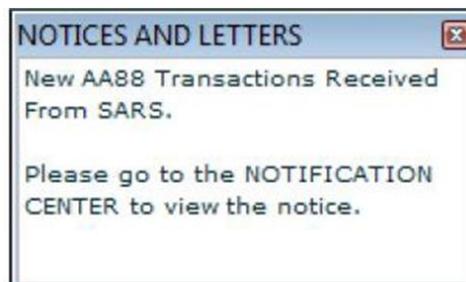
- viii) Pop-up messages will indicate progress during the synchronisation process, and confirm once the initial synchronisation is complete.



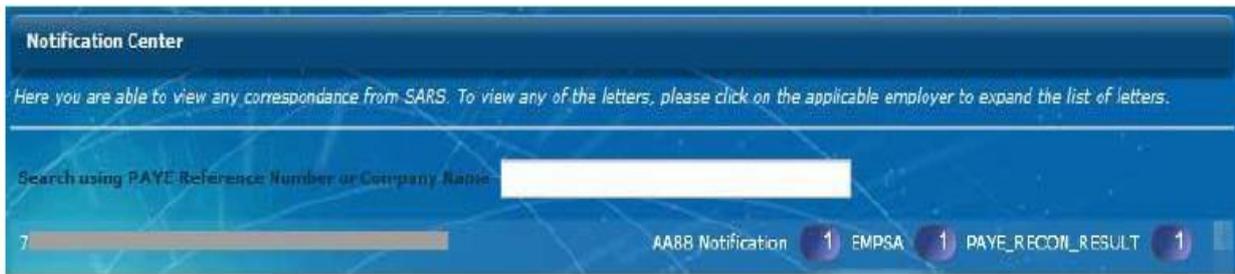
- d) Once the synchronisation process is complete, a message in the **Notification Centre** will confirm receipt of AA88's and direct the user to the Third Party Appointments menu to view and action updated/new AA88's.



- e) When logging on to e@syFile™ Employer, while connected to the internet, you should receive a pop-up message notifying you if you have received electronic correspondence from SARS.



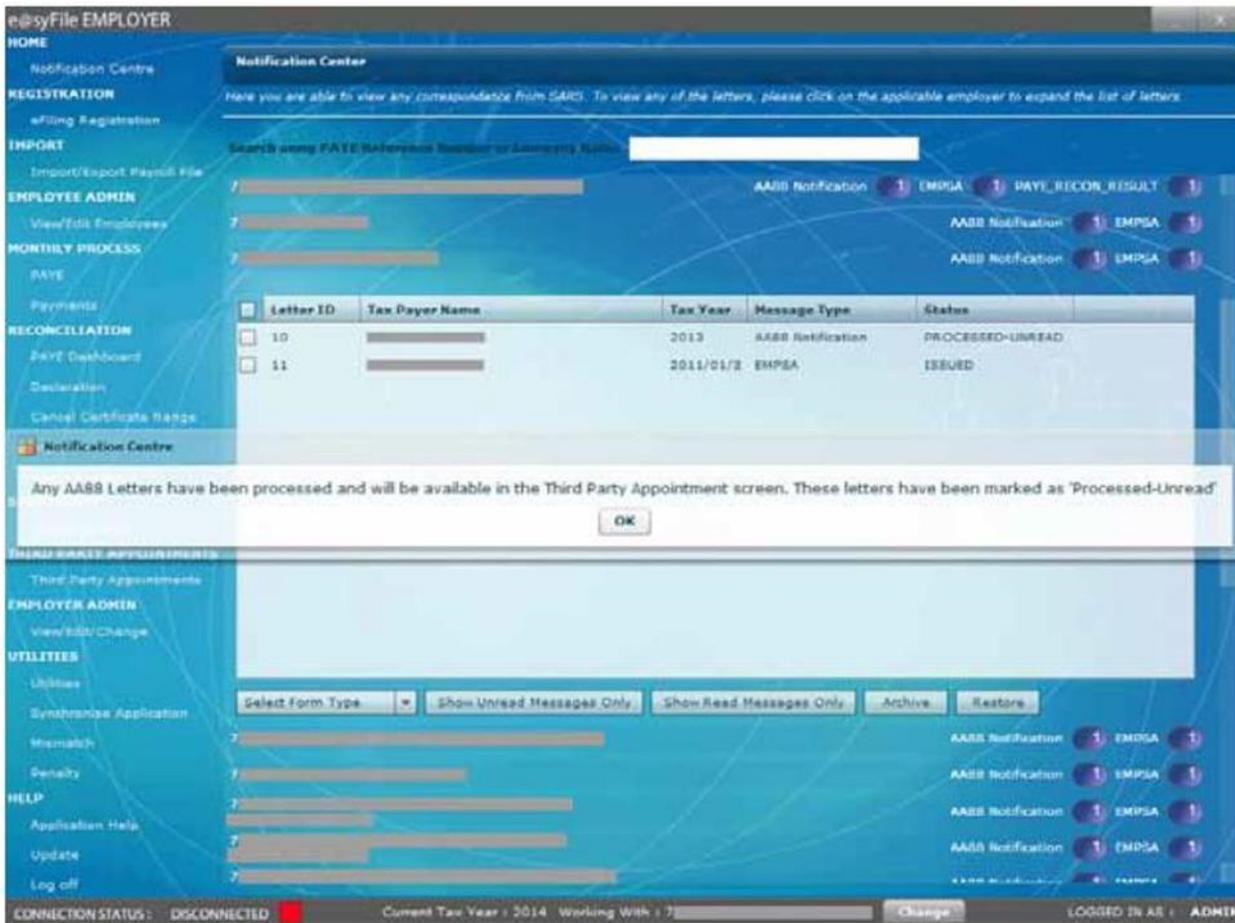
- f) Follow the steps below to view the notices:
- i) Click on **Notification Centre** under **Home**.
 - A) The Notification Centre will display a list of all employers linked to your eFiling profile, with the number of various letter types available.



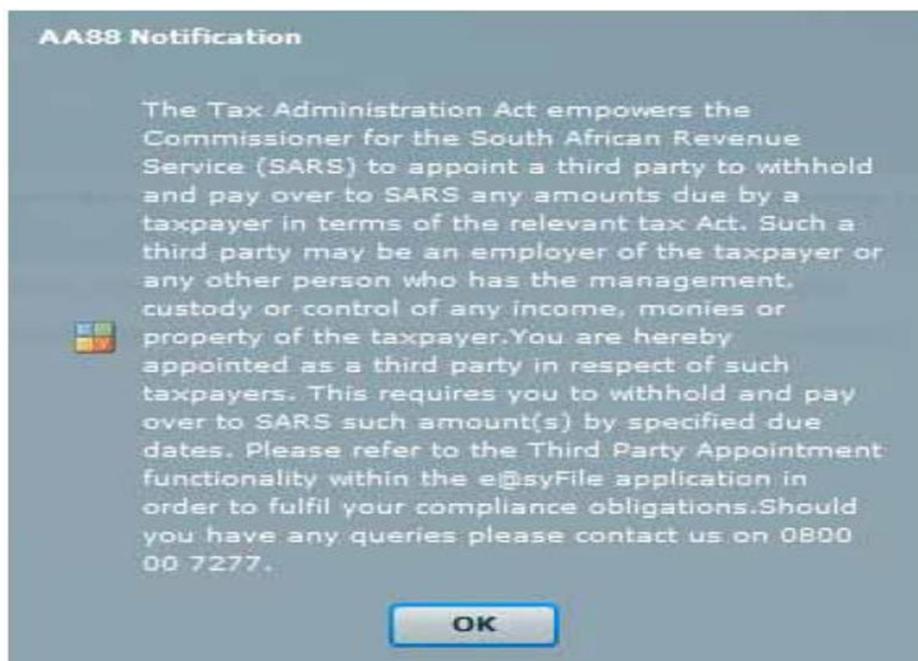
- ii) Select the relevant employer from the list displayed to view the available correspondence.



- iii) Once you have selected an employer from the list, if new AA88 information is available a single AA88 notice will be displayed marked "Processed-Unread".
- iv) The AA88 details will automatically be transferred to the Third Party Appointments menu. A pop-up message will be display once this process has been completed.



- v) The detailed AA88 notices will no longer be displayed in the Notification Centre. These details can be viewed on the Third Party Appointments menu.
- vi) The following pop-up message will appear when double clicking to view letter received:



- vii) The **Archive** button gives the employer the option to archive selected notices in the Notification Centre. These notices can be restored again at any time by clicking on **Restore**. All archived notices will be populated so that the user can select and restore.

Letter ID	Tax Payer Name	Tax Year	Message Type	Status
<input type="checkbox"/> 240		2013	AA88 Notification	PROCESSED-UNREAD
<input type="checkbox"/> 253		2011/01/3	EMPSA	ISSUED
<input type="checkbox"/> 252		2011	PAYE_RECON_RESULT	ISSUED

Buttons: Select Form Type, Show Unread Messages Only, Show Read Messages Only, Archive, Restore

4 THIRD PARTY APPOINTMENT

- a) Once the e@syFile™ Employer database has updated after synchronisation, all the AA88 notices will be marked as **Processed - Unread** in the Notification Centre and all the data will automatically be grouped by PAYE reference number (employer name) on the Third Party Appointments Menu. The menu options for Third Party Appointments have changed:
- Third Party Transaction and Monetary Information** – Details a summary of all AA88's issued against a PAYE number
 - Third Party Appointments/Cancellations** – Where you are able to view and process details of AA88's. A new option has added to allow use of the unique AA88 Transaction Number as search filter.
 - Third Party Reconciliations** – Where you are able to view the details of finalised AA88's.

4.1 THIRD PARTY TRANSACTION AND MONETARY INFORMATION

- a) Click on **Third Party Appointments** in the left menu pane.
- This will open the new summary tab (**Third Party Transaction and Monetary Information**) listing details of all AA88's (current and historical) for the PAYE number.

Third Party Transaction and Monetary Information

AA88 Online Information

This screen below contains information regarding your current SARS status of your AA88s.

What is this?

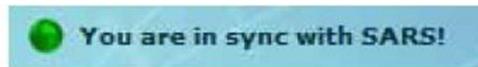
You are in sync with SARS!

Description	# of Transactions	Amount
Issued AA88s	25	R30,750.00
Completed AA88s	13	R17,000.00
Cancelled	1	R750.00
Finalized	12	R16,250.00
Active AA88s	12	R13,750.00
Not yet due	0	R0.00
Overdue (Default)	12	R13,750.00

Last Online Sync Date : 2013-03-08

Third Party Appointments / Cancellations
Third Party Reconciliations

- ii) Please ensure the status reflecting on this screen is “You are in sync with SARS”.



- iii) A red indicator will be seen, where you are required to update the values reflecting by synchronising



- iv) When working offline on e@syFile™ Employer the red indicator will always be shown, and will display the values obtained from the previous synchronisation.

- v) To view a description of each category listed, click on “What is this?”

AA88 Online Information

This screen below contains information regarding your current SARS status of your AA88s.

I Understand Back Next

You are in sync with SARS!

Description	# of Transactions	Amount
Issued AA88s	25	R30.750.00
Completed AA88s	13	R17.000.00
Cancelled	1	R750.00
Finalised	12	R16.250.00
Active AA88s	12	R13.750.00
Not yet due	0	R0.00
Overdue (Default)	12	R13.750.00

Last Online Sync Date : 2013-05-08

This line represents the total number of AA88 transactions issued against your PAYE number since the inception of AA88's on e@syFile. This number would continually grow as more transactions are issued by SARS. It displays the number of transactions and the R-value amount; some employees might have multiple transactions.

- A) **Issued AA88s** - This represents the total number of AA88 transactions issued against your PAYE number since the inception of the AA88 process on e@syFile™ Employer and displays the number of transactions and the Rand value amount. Please note that some employees may have multiple transactions.
- B) **Completed AA88s** - This represents the total number of completed AA88 transactions against your PAYE number. To complete a transaction it should either be finalised (settled/paid) or Cancelled. No further action is required from the employer regarding these transactions. It displays the number of transactions and the Rand value amount. Please note that some employees may have multiple transactions in different statuses.
- C) **Cancelled** - This represents the total number of AA88 transactions with a cancelled status against your PAYE number. A transaction can be cancelled by an employer for various reasons such as “Not employed”, “Deceased” or “Affordability requests”. SARS may also cancel transactions as a result of “Taxpayer disputes”, “New 3rd Party identified”, etc. It displays the number of transactions and the Rand value amount. Please note that some employees may have multiple transactions in different statuses.
- D) **Finalised** - This represents the total number of AA88 transactions with a finalised status against your PAYE number. A transaction is finalised where the employee’s debt is settled or the total outstanding amount is paid. It displays the number of transactions and the Rand value amount. Please note that some employees may have multiple transactions in different statuses.
- E) **Active AA88s** – This represents the total number of active AA88 transactions against your PAYE number. It displays the number of transactions and the Rand value amount. Please note that some employees may have multiple transactions in different statuses.

- F) **Not yet due** - This represents the total number of AA88 transactions with an issued status against your PAYE number. These are mostly new transactions issued recently where the due date (Start Date) is in the future indicating that the employer still has time to deduct and pay to SARS the amounts requested. It displays the number of transactions and the Rand value amount. Please note that some employees may have multiple transactions in different statuses.
- G) **Overdue (Default)** - This represents the total number of AA88 transactions with a defaulted status against your PAYE number. These are transactions with a due date (Start Date) in the past indicating that the employer defaulted in paying the amount due. It displays the number of transactions and the Rand value amount. Please note that some employees may have multiple transactions in different statuses.

4.2 THIRD PARTY APPOINTMENT/CANCELLATIONS

- a) To display AA88 details, select the “Third Party Appointment/Cancellations” tab. This page will include all taxpayers with AA88’s. A status column reflects whether a taxpayer has active AA88(s) or if all his/her transactions have been completed.

Please note: Outcomes can only be captured for taxpayers with an “**Active**” status.

- b) Various search and filter options enable users to locate specific transactions. Transactions may also be sorted by clicking on the headings of the details table, e.g. name, ID number, Transaction Number, outcome etc.

4.3 THIRD PARTY RECONCILIATIONS

- a) During the second week of each month SARS will issue an AA88 Reconciliation Information to the employer (PAYE number). The reconciliation indicates the rand-value, AA88 movement per employee for the previous calendar month(s). This information will be displayed on the Third Party Appointments tab.
- i) **AA88 movement is defined as:**
- A) The Opening Balance at the beginning of a month
 - B) Plus new AA88s issued
 - C) Minus AA88 Cancelled, default and or Finalised (Settled)
 - D) The Closing balance at the end of the month.
- ii) The portion of the End Balance also includes the default (past due date) value.

- iii) Similar to active AA88's, individual AA88 Reconciliation statements can be generated by clicking on the **Print button** to the right of each transaction listed

Taxpayer Name	Taxpayer Reference Number	Taxpayer ID / Passport NO. / CK Reference	Balance Due at Start Of Period	Appointments made during Statement Period	Cancellation made during Statement Period	Settlements during Statement Period	Balance Due at End of Period	Default value included in Balance
			1250.00	0.00	0.00	1250.00	0.00	0
TOTAL OVERDUE AMOUNT								0.00

- iv) To generate AA88 Reconciliation statements in bulk, select transactions on the left and click on Bulk Print.

5 HOW TO VIEW AA88 DETAILS

- a) To view the AA88 details for a taxpayer, select the **taxpayer** from the list displayed, or use the search function. Click on **“Details”** to the right of the screen to display detailed data for the selected AA88 entry, or click on **“Print”** to generate an individual AA88 letter which can be provided to the employee.

Third Party Transaction and Monetary Information
Third Party Appointments / Cancellations

Third party appointments/cancellations
This screen shows all the third party appointments and cancellations

Employer: [Text Box] Statement from date: [Date Picker] Clear Filter
Search: Name [Dropdown] [Text Box] Issued date to: [Date Picker]

Export to payroll file Import from payroll file Submit Manage Payments Bulk Print

AA88 Details
AA88 results for above search criteria

<input type="checkbox"/>	Name	ID Number	Income Tax Ref	Status	Outcome	Transacti...	Print Letter
<input type="checkbox"/>	[Redacted]	[Redacted]	[Redacted]	ACTIVE	Deceased	Details	Print
<input type="checkbox"/>	[Redacted]	[Redacted]	[Redacted]	ACTIVE	Not employed	Details	Print
<input type="checkbox"/>	[Redacted]	[Redacted]	[Redacted]	COMPLETED	[Redacted]	Details	Print
<input type="checkbox"/>	[Redacted]	[Redacted]	[Redacted]	COMPLETED	[Redacted]	Details	Print
<input type="checkbox"/>	[Redacted]	[Redacted]	[Redacted]	ACTIVE	[Redacted]	Details	Print
<input type="checkbox"/>	[Redacted]	[Redacted]	[Redacted]	ACTIVE	Employment confirmed	Details	Print

Third Party Reconciliations

- b) The following tables will display under **“Details”** and will provide view of AA88 transaction history:

AA88 Details
This screen shows detailed data for the selected AA88 entry

Third Party Appointments - Active (Issued)
A detailed list of appointments are listed below

Transaction Number	Status	Issue Date	Start Date	End Date	Monthly Deduction	Amount Due	Payment Reference Num
[Redacted]	ISSUED	2020-11-14	20201130	20210330	1000	4500	[Redacted]

Third Party Appointments - Completed (Finalised/Cancelled/Defaulted)
A detailed list of completions are listed below

Transaction Number	Status	Issue Date	Completion Date	Completion Reason	Value At Completion Date
[Redacted]	CANCELLED	2016-10-01	20161209	Taxpayer Request Affordability	0
[Redacted]	CANCELLED	2016-12-10	20170118	Taxpayer Request Affordability	0
[Redacted]	DEFAULTED	2016-12-10	20170430	[Redacted]	0
[Redacted]	CANCELLED	2017-01-30	20170222	Taxpayer Request Affordability	0

Exit

- i) The Active (Issued) table will display:

AA88 Status	Higher level Status	Description
Issued	Active	These are mostly new transactions issued recently where the due date (Start Date) is in the future indicating that the employer still has time to deduct and pay to SARS the amounts requested.

- ii) The Completed (Finalised and Cancelled) and Inactive (Defaulted) table will display:

AA88 Status	Higher level Status	Description
Cancelled	Completed	A transaction may be cancelled by an employer for various reasons such as “Not employed”, “Deceased” or “Affordability requests”.SARS may cancel transactions as a result of “Taxpayer disputes”, “New 3rd Party identified”, etc.
Finalised	Completed	A transaction is finalised where the employee’s debt is settled or the total outstanding amount is paid.
Defaulted	Inactive	These are transactions with a due date (Start Date) in the past indicating that the employer defaulted in paying the amount due to SARS. These transactions can no longer be actioned.

Please note: An AA88 transaction may only appear in one of the tables above.

- c) Where you wish to do a bulk print of the AA88 notices received, select the relevant transactions on the left, and click on **BULK PRINT** to generate individual AA88 letters for employees.

The screenshot shows the 'AA88 Details' interface. At the top, there are five buttons: 'Export to payroll file', 'Import from payroll file', 'Submit', 'Manage Payments', and 'Bulk Print'. Below the buttons, the text 'AA88 Details' and 'AA88 results for above search criteria' is displayed. The main area contains a table with the following columns: Name, ID Number, Income Tax Ref, Status, Outcome, Transaction, and Print Letter. The table lists several transactions with their respective statuses and outcomes. The last row is highlighted in blue, indicating it is selected. The 'Status' column contains 'ACTIVE', 'ACTIVE', 'COMPLETED', 'COMPLETED', 'ACTIVE', and 'ACTIVE'. The 'Outcome' column contains 'Deceased', 'Not employed', and 'Employment confirmed'. The 'Transaction' column contains 'Details' and 'Print' buttons for each row.

6 MANAGING OUTCOMES

- a) Important note: The **Submit** button is used only to inform SARS of instances where the employer is not able to make the deduction from the employee’s salary, as indicated on the AA88 notice (**No longer employed, Affordability Requested, etc**).
- b) The **Employment confirmed** outcome must not be submitted using the **Submit** button. **The Employment confirmed** outcome is only used when you want to **Export to Payroll file** or **Make payment** when making a bulk payment via e@syFile™ Employer.

c) In order to process and manage AA88s, the employer will have to review the amounts due to determine deductions, cancellations, etc. The employer will then have to update the outcome for the taxpayer by assigning one of the following outcomes to each Active AA88:

i) **Employment confirmed:**

- A) The employer accepts responsibility for the deduction
- B) The AA88 transaction stays active awaiting payment
- C) Records with this outcome will be included in the Payroll Input File for deduction from payroll
- D) With this option selected, a payment must be made in order to submit.

ii) **Not employed:**

- A) The employer indicates that the employee is no longer employed or unknown
- B) Employer is permitted to reject the AA88 appointment
- C) All active AA88 transactions against the specific taxpayer will be cancelled

iii) **Request Affordability:**

- A) The employer indicates that the taxpayer won't be able to afford the full amount requested
- B) SARS will use the employees IRP5/IT3(a) information to calculate affordability terms
- C) All active AA88 transactions against the specific taxpayer will be cancelled and replaced by new AA88 transactions allowing SARS to determine the monthly instalments

Note: The affordability options (3 and 6 months) have been replaced with an option to "Request affordability". The employer will in future "request affordability" and SARS will use the employees IRP5/IT3(a) information to calculate affordability terms. If the affordability terms provided by SARS are in the employee's view too onerous, the employee is required to visit a SARS branch to make necessary arrangements and substantiate what is affordable in order to allow for the employee to pay for basic living expenses

iv) **Taxpayer Estate – Deceased:**

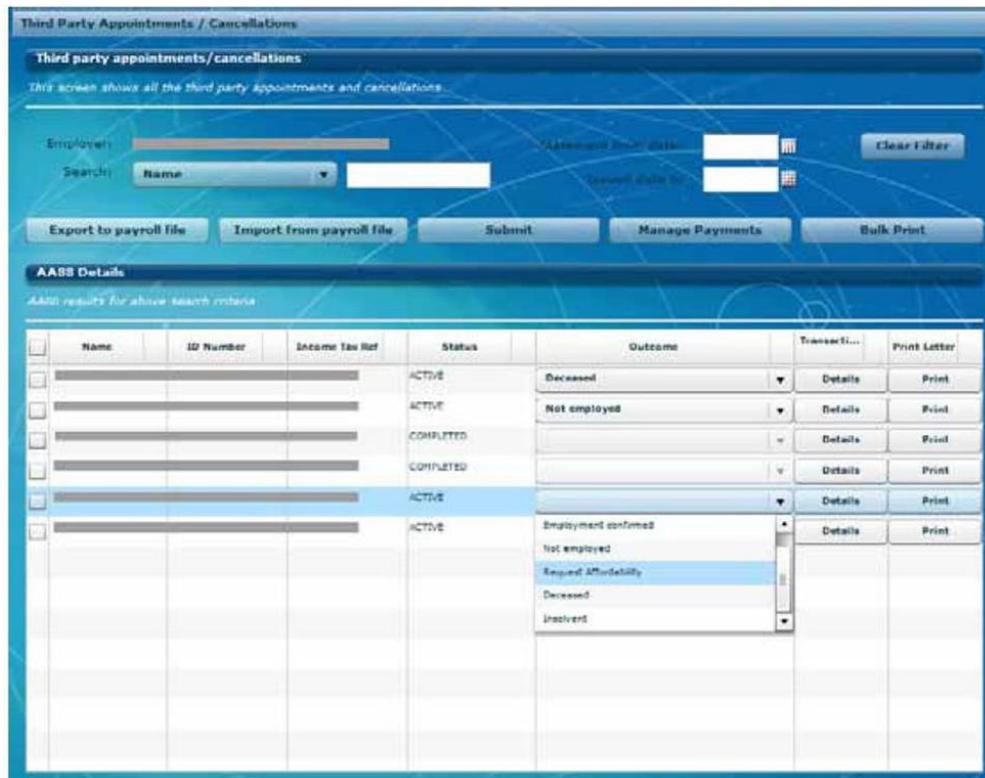
- A) The employer indicates that the taxpayer is deceased
- B) The employer is permitted to reject the AA88 appointment
- C) All active AA88 transactions against the specific taxpayer will be cancelled.

v) **Taxpayer Estate – Insolvent:**

- A) The employer indicates that the taxpayer is insolvent
- B) The employer is permitted to reject the AA88 appointment
- C) All active AA88 transactions against the specific taxpayer will be cancelled.

Note: SARS will record all outcomes specified by the employer for audit purposes.

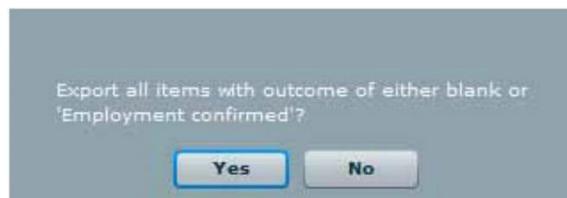
d) Using the drop-down list in the Outcomes column, select the **relevant outcome** for each taxpayer listed.



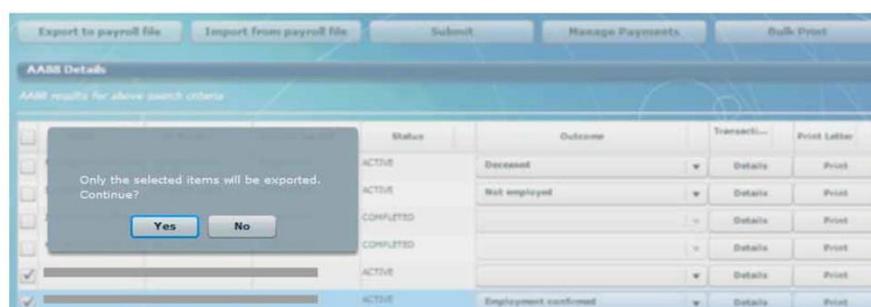
Note: If an employer is not going to import the AA88 information into their own payroll system, please proceed to **section 8.1 Submit updated outcomes to SARS.**

7 ADDING DEDUCTIONS TO PAYROLL

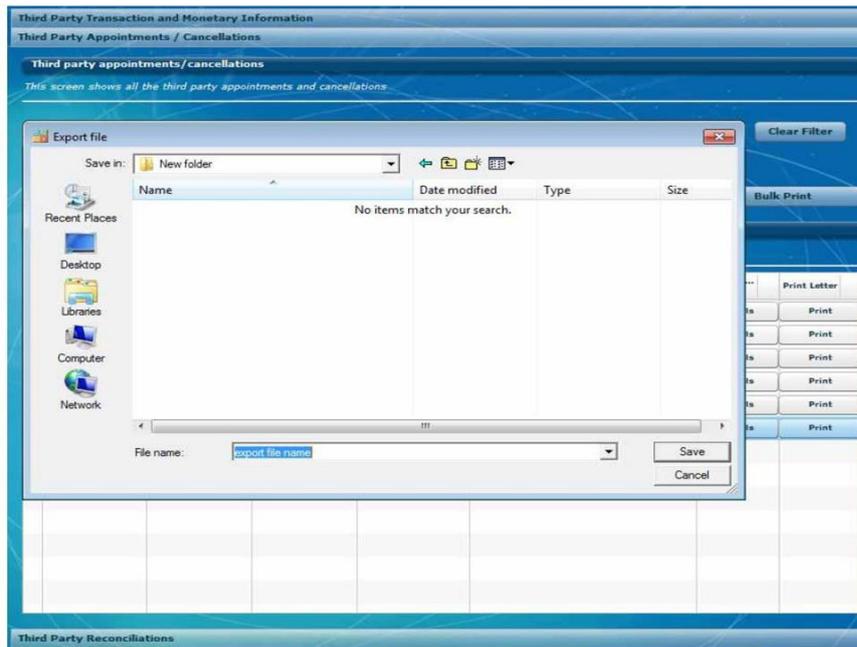
- a) Once all outcomes are updated, the relevant deductions must be applied. Deductions can be added to the payroll manually, or by exporting a file from e@syFile™ Employer to import into the payroll software the employer uses.
- b) To generate an export file including all active AA88's:
 - i) Click on Export to payroll file at the top of the table, and click Yes to confirm.



- ii) Alternatively, specific transactions may be selected on the left to include in the **“Export to payroll file”**.



- iii) Enter a **file name** and indicate **where you would like to save the CSV file**. Click **Save**.

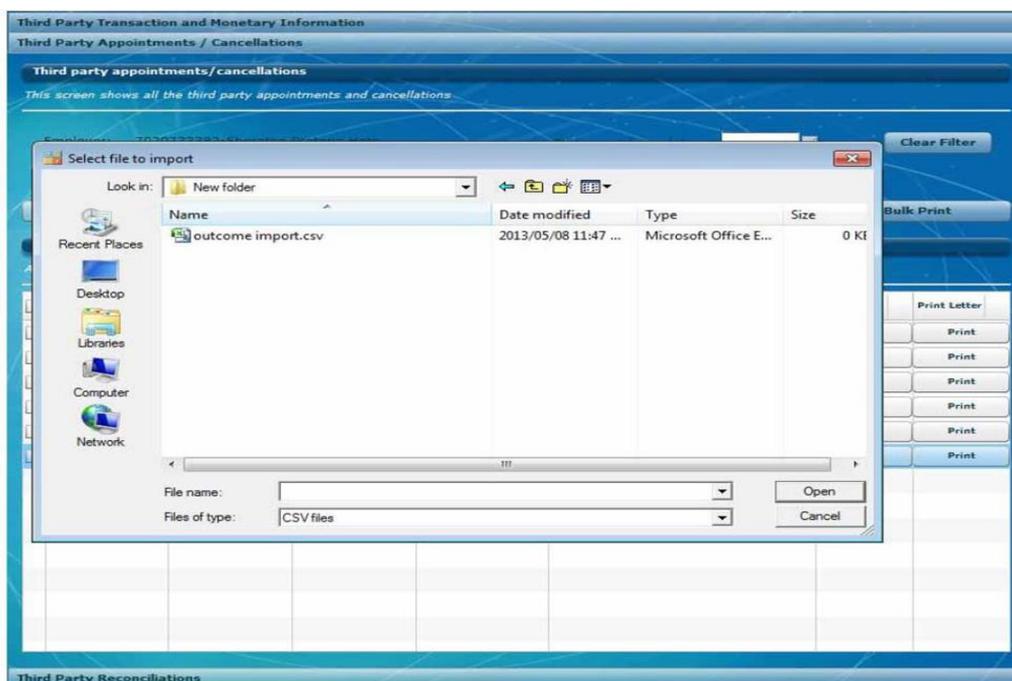


8 IMPORT STATUS UPDATE FROM PAYROLL SOFTWARE

- a) Once the deductions are processed in your payroll system, you should be able to generate an export file in your payroll software to update the outcome status on e@syFile™ Employer.

Helpful Tip: Employers that don't have a payroll function could use the exported CSV file and manipulate the data in a spreadsheet application to update outcomes in bulk.

- b) Follow the steps to follow to update the outcome:
- i) Click **Import** from Payroll File
 - ii) Select the **relevant file**, and click on **Open** to import.



- iii) e@syFile™ Employer will update the taxpayer’s outcomes as affected by the imported file from the payroll system

<input type="checkbox"/>	Name	ID Number	Income Tax Ref	Status	Outcome	Transacti...	Print Letter
<input type="checkbox"/>				ACTIVE	Deceased	Details	Print
<input type="checkbox"/>				ACTIVE	Not employed	Details	Print
<input type="checkbox"/>				COMPLETED		Details	Print
<input type="checkbox"/>				COMPLETED		Details	Print
<input type="checkbox"/>				ACTIVE	Request Affordability	Details	Print
<input type="checkbox"/>				ACTIVE	Employment confirmed	Details	Print

8.1 SUBMIT UPDATED OUTCOMES TO SARS

- a) Select updated taxpayer records to submit to SARS by clicking on the **blocks** to the left of each listing, and then clicking on **Submit**. (These are the employees where you can’t fulfil your obligation as an agent).

<input type="checkbox"/>	Name	ID Number	Income Tax Ref	Status	Outcome	Transacti...	Print Letter
<input checked="" type="checkbox"/>				ACTIVE	Deceased	Details	Print
<input checked="" type="checkbox"/>				ACTIVE	Not employed	Details	Print
<input type="checkbox"/>				COMPLETED		Details	Print
<input type="checkbox"/>				COMPLETED		Details	Print
<input checked="" type="checkbox"/>				ACTIVE	Request Affordability	Details	Print
<input type="checkbox"/>				ACTIVE	Employment confirmed	Details	Print

- b) A summary of the outcomes for transactions included in submission will display. If you agree with the summary, click **“Continue”** or click **“Cancel”** to edit outcomes selected for submission.

Third Party Appointments - Submission of outcomes

All current Active AA88 Transactions

Current Transaction Status	# of Taxpayers	# of Transactions	Amount
Issued (Not yet due)	3	5	R74,284.66
Default (Overdue)	3	21	R45,954.40
Total of transactions	6	26	R120,239.06

Active AA88 Transactions about to be submitted

Outcomes Selected	# of Taxpayers	# of Transactions	Amount
Not employed	1	7	R17,250.00
Request Affordability	1	3	R5,704.40
Deceased	1	15	R26,500.00
Total of this submission	3	25	R49,454.40

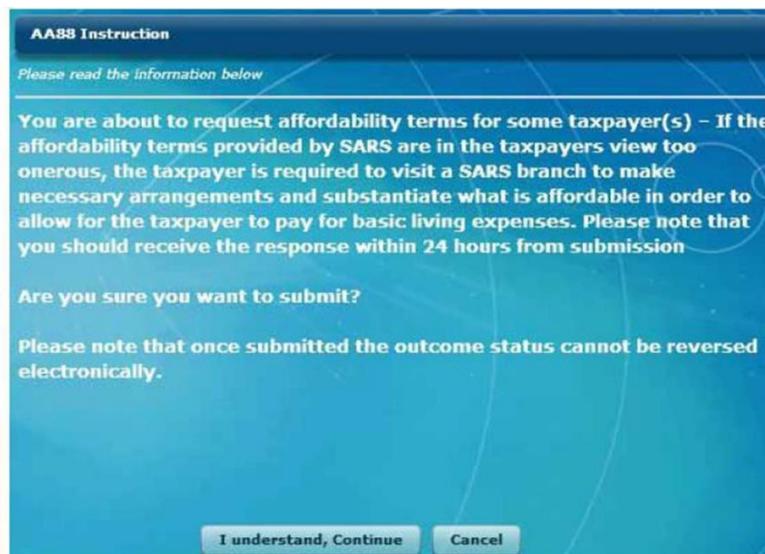
Active AA88 Transactions not yet actioned
(Transactions that will be excluded from the submission above)

Current Transaction Status	# of Taxpayers	# of Transactions	Amount
Issued (Not yet due)	1	1	R70,784.66
Default (Overdue)	0	0	R0.00
Total of transactions	1	1	R70,784.66

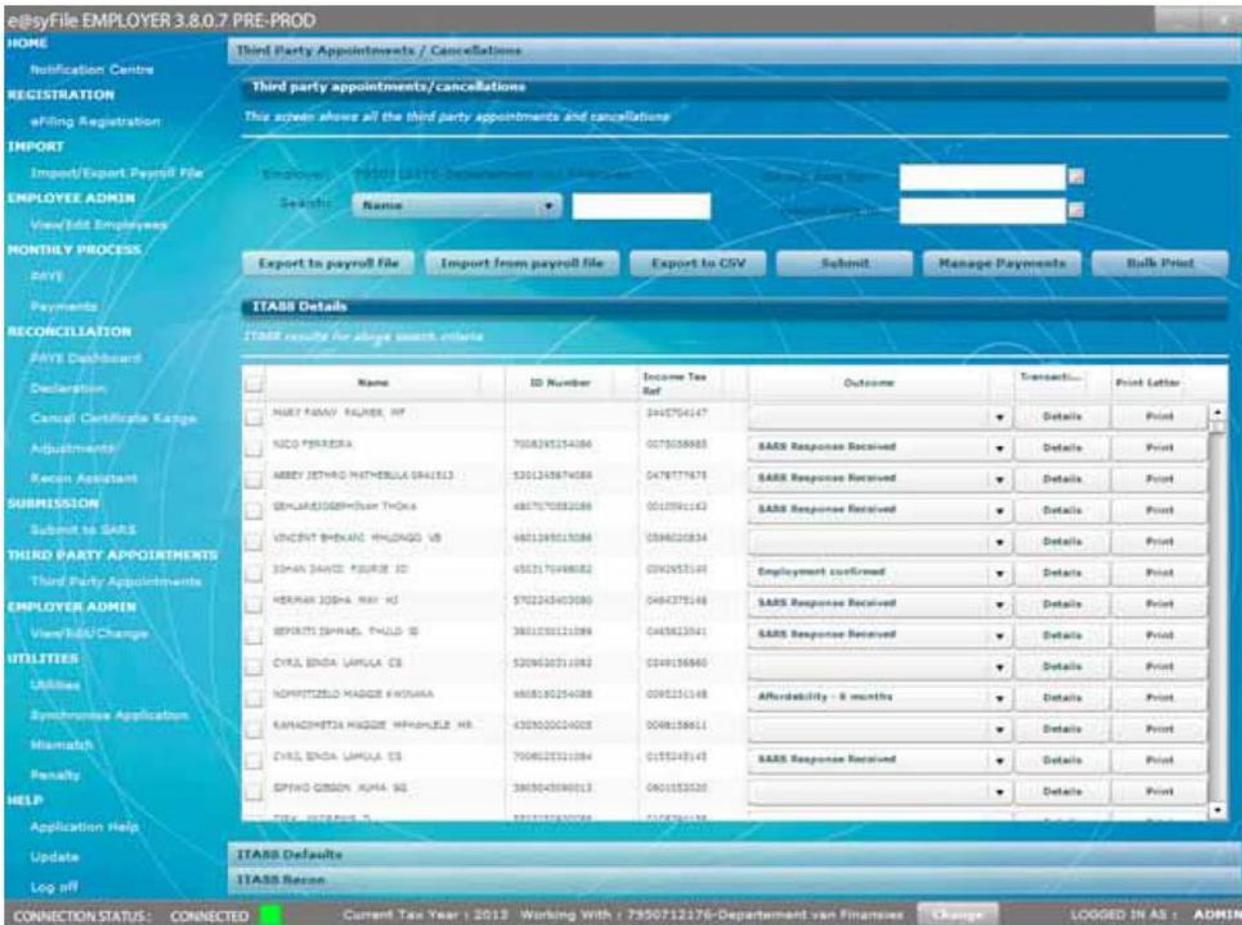
Continue Cancel

Note: Default transactions have a due date in the past indicating that the employer defaulted in paying the amount due to SARS. These transactions can no longer be actioned.

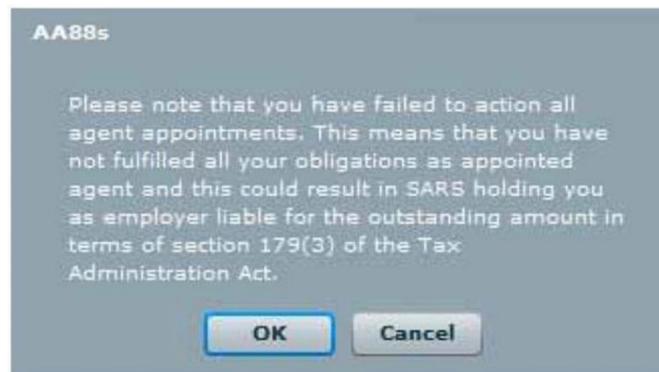
- c) A pop-up message will warn you that outcomes cannot be reversed electronically once submitted to SARS. Click **“I understand, Continue”** to proceed with the submission.



- d) As soon as SARS has successfully processed the request, a response will be posted on e@syFile™ Employer with an updated AA88 after synchronisation. Updates for affordability requests should be available within 24-48 hours



- e) If all AA88's were not included when outcomes were selected and submitted, you will receive a warning message. Click **OK** to proceed, or click **Cancel** to select the relevant outcomes prior to submission



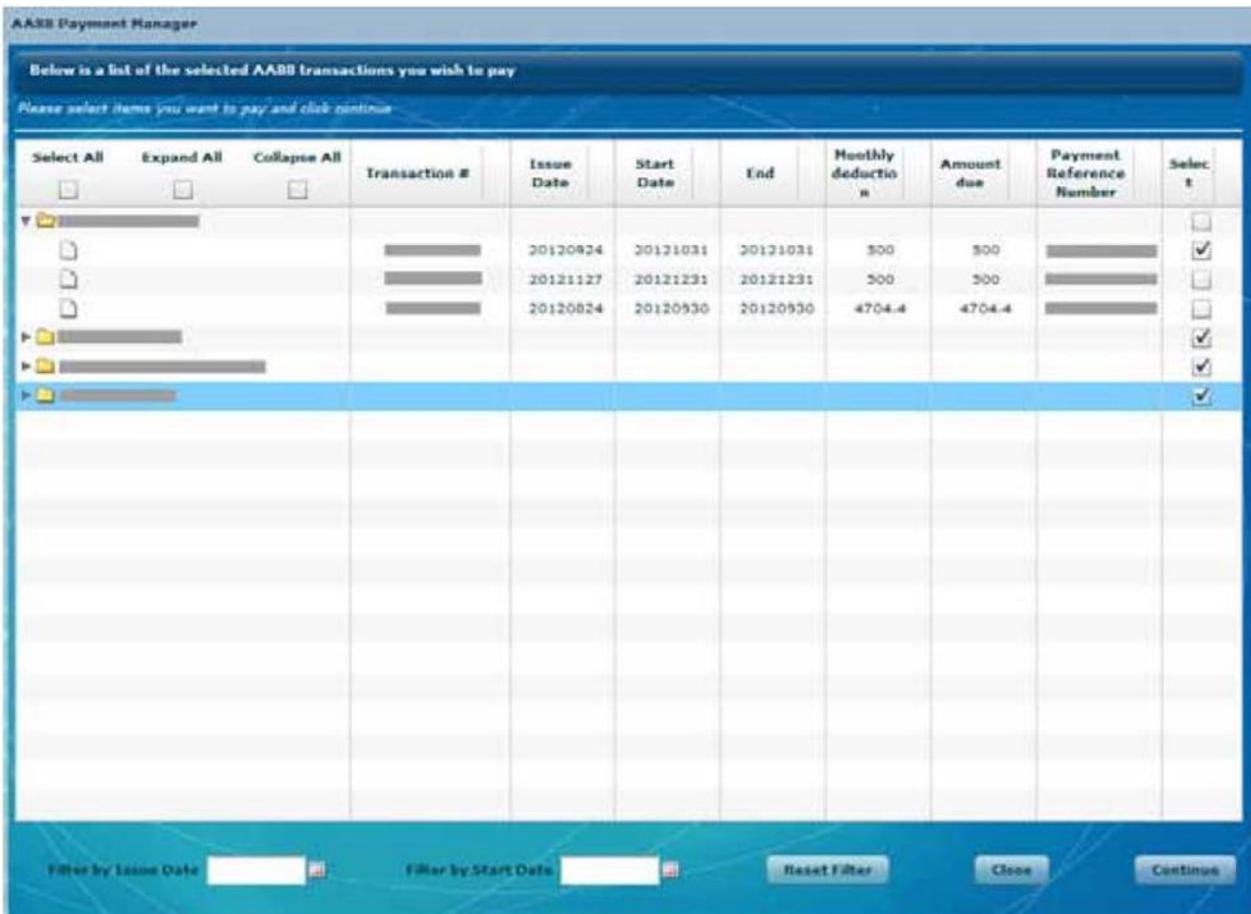
- d) The next section of the notice will contain the **Third Party Appointment Created**:
- i) This table contains details of the employee in respect of which the employer has been appointed as a third party. The employee name, tax reference, and ID number has been supplied for ease of identification.
 - ii) The AA88 transaction number is the unique reference number which, together with the employer's PAYE tax reference number, should be quoted when resolving any queries with SARS.
 - iii) The monthly instalments (AA88 Monthly Deduction) and total amount (AA88) amount due by Taxpayer at issue date) are reflected.
 - A) The employer is responsible for paying the monthly instalment by the due date stipulated.
 - B) In instances of affordability (taxpayer not able to afford the total amount as one salary deduction), the total value will be broken into instalments, indicated by:
 - iv) The "AA88 Start Date" and "AA88 End Date" will be different.
 - A) The start date is the date by which the first instalment should be paid whereas the end date is the date by which the last instalment must be paid.
 - v) Each AA88 appointment contains the 19-digit Payment Reference Number (PRN) that must be used when making payment.
 - vi) It is essential that this number is correctly quoted so that the payment is correctly reflected and allocated to the taxpayer's account.
- e) On receipt of the Third Party Appointment Notice, the employer must:
- i) Review the list of impacted employees
 - ii) Deduct the stipulated amount from the salary or wages of the respective employees, as indicated on the Third Party Appointment Notice
 - iii) Pay the amounts over to SARS by the due date, as indicated on the AA88 Third Party Appointment Notice.
- f) Where the employer is unable to execute the request to withhold the stipulated amount against the salaries and wages of the employee as requested by SARS, the employer must provide feedback on reasons for his/her inability to execute the third party appointment request via one of the following channels:
- i) Employer to log on to SARS e@syFile™ Employer to view the Third Party Appointment Notice and provide a response to SARS by selecting one of the outcomes from the drop-down list
 - ii) Contact the SARS Contact Centre or visit a SARS branch where an agent will assist the employer with capturing of the responses in relation to the employees listed on the Third Party Appointment Notice.

10 MAKING BULK PAYMENTS TO SARS

- a) e@syFile™ Employer will enable you to process bulk payments through the eFiling ad hoc payment option. This option allows an employer to make a single payment for the AA88s while updating AA88 details and status for each employee. It also allows SARS to allocate the appropriate amount of single payments to each of the employee's Income Tax accounts.
- b) Follow steps below when making bulk payments:
- i) Login to e@syFile™ Employer, select **Third Party Appointments** and proceed to **Third Party Appointments/Cancellations**.
 - ii) Select the relevant employees with active AA88's to be included in this payment on the left and Click on the **Manage Payments** button on the top right. The outcome for these transactions should be set as "**Employment confirmed**".



- iii) A list of all selected employees will display with new options to “**Select all**”, “**Expand All**” to view details per employee, and “**Collapse All**” to hide details again. Select the correct AAB8 transactions to include in your bulk payment and click **Continue** to proceed.



- iv) Indicate the payment method on the pop-up message and click **Submit to proceed**.

The screenshot shows a window titled "Enter Payment Details". Under the heading "Payment Method", there are two radio button options: "Credit Push" (which is selected) and "Debit Pull". At the bottom of the window, there are two buttons: "Submit" and "Cancel".

- v) If you select Credit Push, capture your bank user profile in the account number field and thereafter follow the SARS eFiling Credit Push payment screens as prompted. If you have selected **Debit Pull**, enter the banking details from which you would like to pay, and click the **Submit** button.

The screenshot shows the same "Enter Payment Details" window. In this view, the "Debit Pull" radio button is selected. Below the "Payment Method" section is a section titled "Banking Details" which contains several input fields: "Bank Account Holder" (text box), "Bank Name" (dropdown menu showing "ABSA"), "Bank Account Number" (text box), "Bank Account Type" (dropdown menu showing "Cheque"), and "Branch Number" (text box). "Submit" and "Cancel" buttons are at the bottom.

- vi) Once you have clicked on the Submit button, enter your **SARS eFiling login credentials** and click the **Login** button

- vii) Once your eFiling login credentials have been verified, the **eFiling Payment** screen will appear. Select **Unpaid Batches** to process with payment for the AA88's you selected on e@syFile™ Employer

- A) If you click on **“File status”** you can view the status of each AA88 included in your Bulk Payment. **“Partially Paid Batches”** and **“Paid Batches”** will display details of previous Bulk Payments.

- viii) Click **“Pay Batch”** on the next screen to proceed with payment. You can also click on **View Detail** to see a list of the AA88's included in this Bulk Payment file.

Uploaded	File Name	Group Num	Batch Num	Status	Payment Method	Batch Total	View	Pay
2013-05-09 17:33:03	FILENAME	1	6821	To be authorised	CP	3929.34	View Detail	Pay Batch

- ix) Click **Confirm Payment** and follow the prompts to finalise the Bulk payment.

Bulk Payment Batch Summary

Organisation Name	[Redacted]	File Name	FILENAME
Batch Number	6821	Grouping Number	1
Number Of Payments	1	Number Of Records	2
Total Batch Amount	R 3929.34	Payment Request Date:	<input type="text"/> [Icon]
		Format: yyyy/mm/dd	

Please select a Credit Push account from which to pay:

Note: There are a number of options available to make a payment to SARS. For more information on the payment options and the SARS payment rules, refer to [GEN-ELEC- 11-G01 - Guide to Bulk and Additional Payments on eFiling - External Guide](#) and [GEN- PAYM-01-G01 - SARS Payment Rules - External Guide](#)

11 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

Link for centralised definitions, acronyms, and abbreviations: [Glossary A-M | South African Revenue Service \(sars.gov.za\)](#)

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

- Visit the SARS website at www.sars.gov.za;
- Make a booking to visit the nearest SARS branch;
- Contact your own tax advisor / tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).