



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) Overdue balance on taxpayer's account (administrative penalty and/or assessed tax debt) occurs
 - 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) via the following manners:
 - i) The e@syFile™ Employer application
 - ii) eFiling to the Employer
 - iii) email
 - iv) 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.

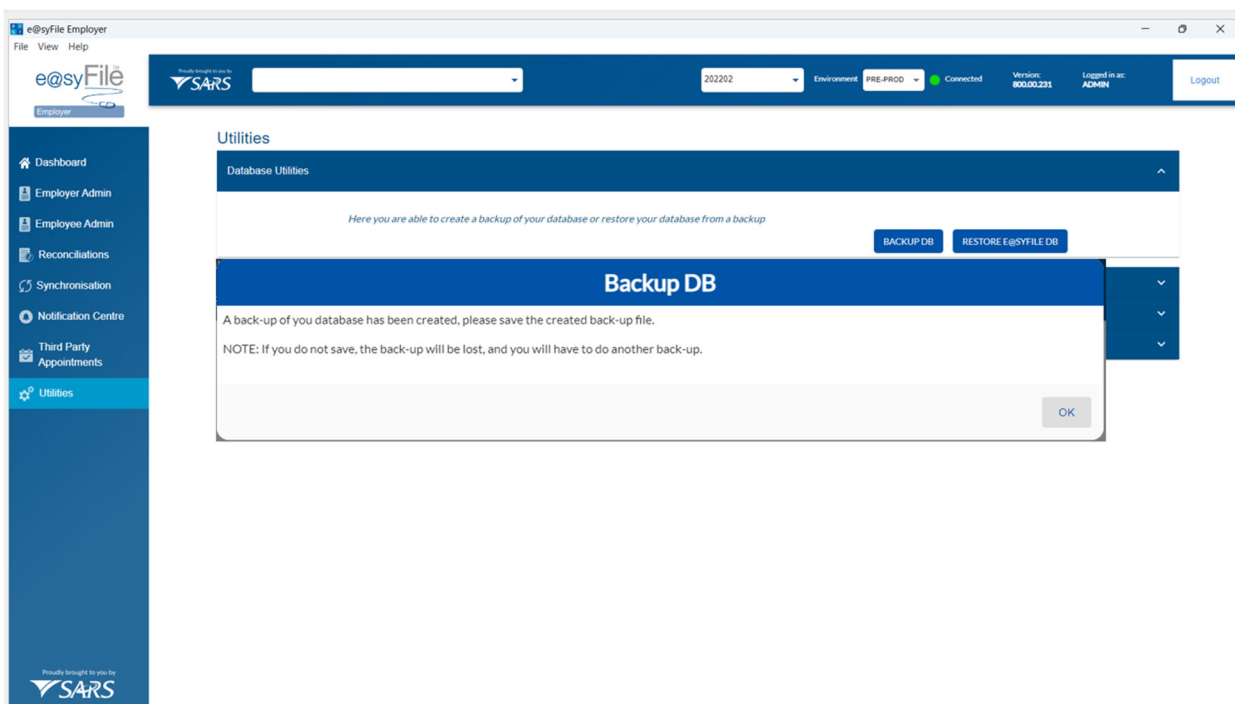
3 AA88 FUNCTION ON e@syFile™ EMPLOYER

- 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.
 - iii) You must be registered for PAYE and AA88's on eFiling.
 - iv) An internet connection.
 - v) Always synchronise your e@syFile™ Employer software database with your eFiling profile.

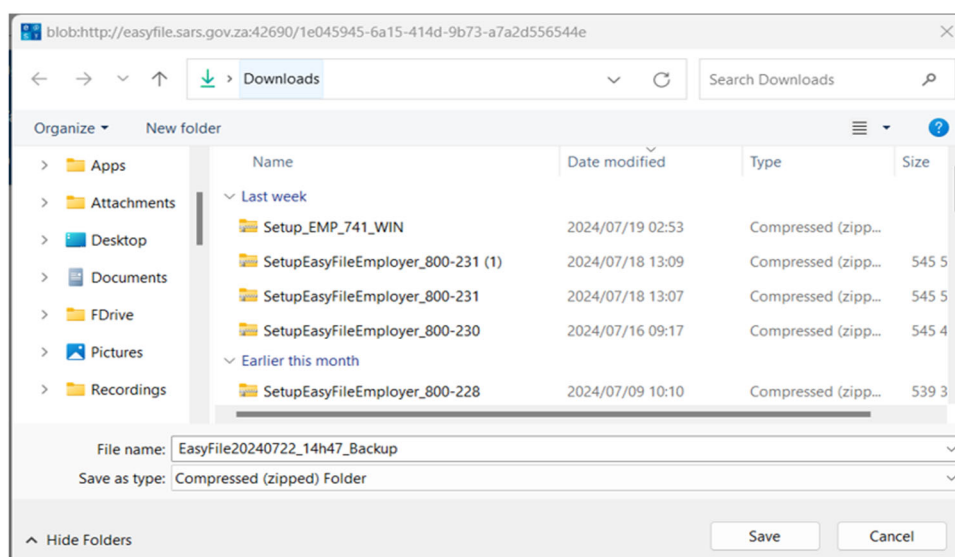
3.1 INSTALLATION OR UPDATING e@syFile™ EMPLOYER

a) **Backup database:**

- i) Once you have successfully logged onto e@syFile™ Employer, you will be required to make a backup of the current database prior to updating or installing the new version.
- ii) Only a system administrator can perform database backups.
- iii) Follow the steps below to back up your database:
 - A) Click **Utilities** from the navigation pane under on the left menu.
 - B) Click Database Utilities.
 - C) Select **BACKUP DB**
 - D) Select OK on the pop message.



- E) Select the file where the database will be saved.

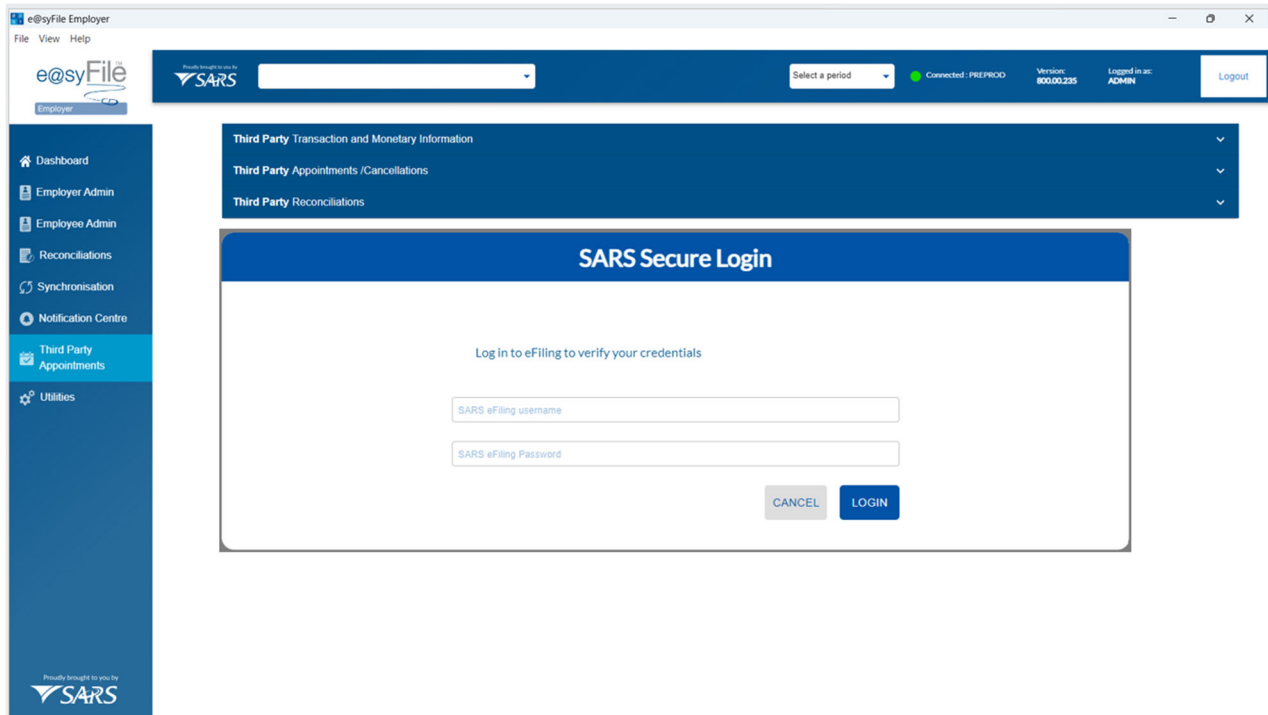


- F) A message will be displayed indicating that the database back-up was successful, click **OK**.
- G) **Please note:** Backup files are all named in the following manner to make it easy to locate the most recent back-up file: [e@syFile]+[date]+ [time of backup] +[Backup]. New back-up files will be zipped (compressed) and will include data for all the PAYE reference numbers included in the e@syFile™ Employer database.
- iv) Ensure the e@syFile™ Employer login details, which created the backup, are saved with the back-up files. The e@syFile™ Employer login details, which created the backup file, will be needed when restoring the backup. The encrypted data contained in the backup will not be accessible unless the e@syFile™ Employer login details which created the back-up are used.
- 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.
 - A) Uninstallation of previous version is optional.
 - B) Users that prefer using the update function inside e@syFile™ Employer can follow the normal process to update the application to the latest version.

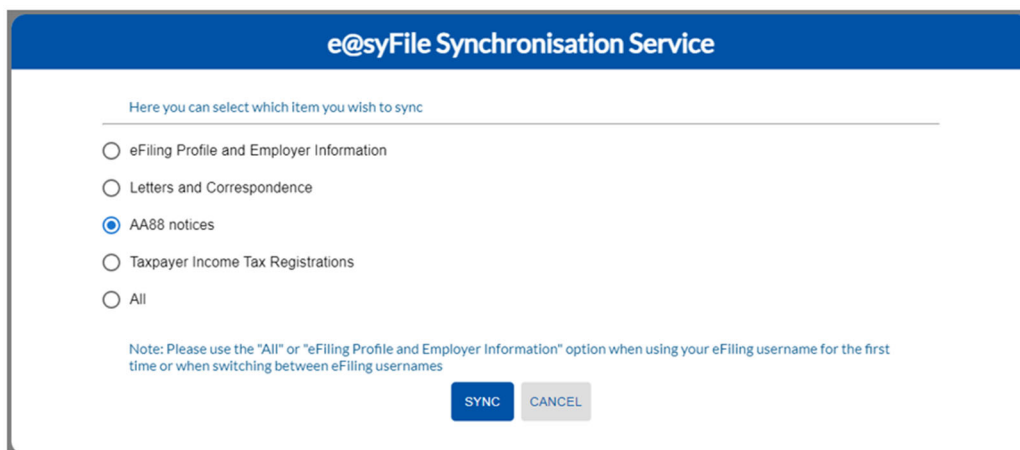
3.2 SYNCHRONISATION OF e@syFile™ APPLICATION

- a) Employers must receive new and updated AA88 transactions from SARS via the synchronisation process.
- b) The Third-Party Appointments menu will be locked until you successfully synchronised and retrieved AA88 data.
- c) Employers may choose to perform either delta synchronization or full synchronization:
 - 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.

- d) Follow the steps below to perform delta **synchronisation**:
- Click on **Synchronise** from the navigation pane on the left menu.
 - Complete your eFiling credentials and click on login to start the synchronisation process.



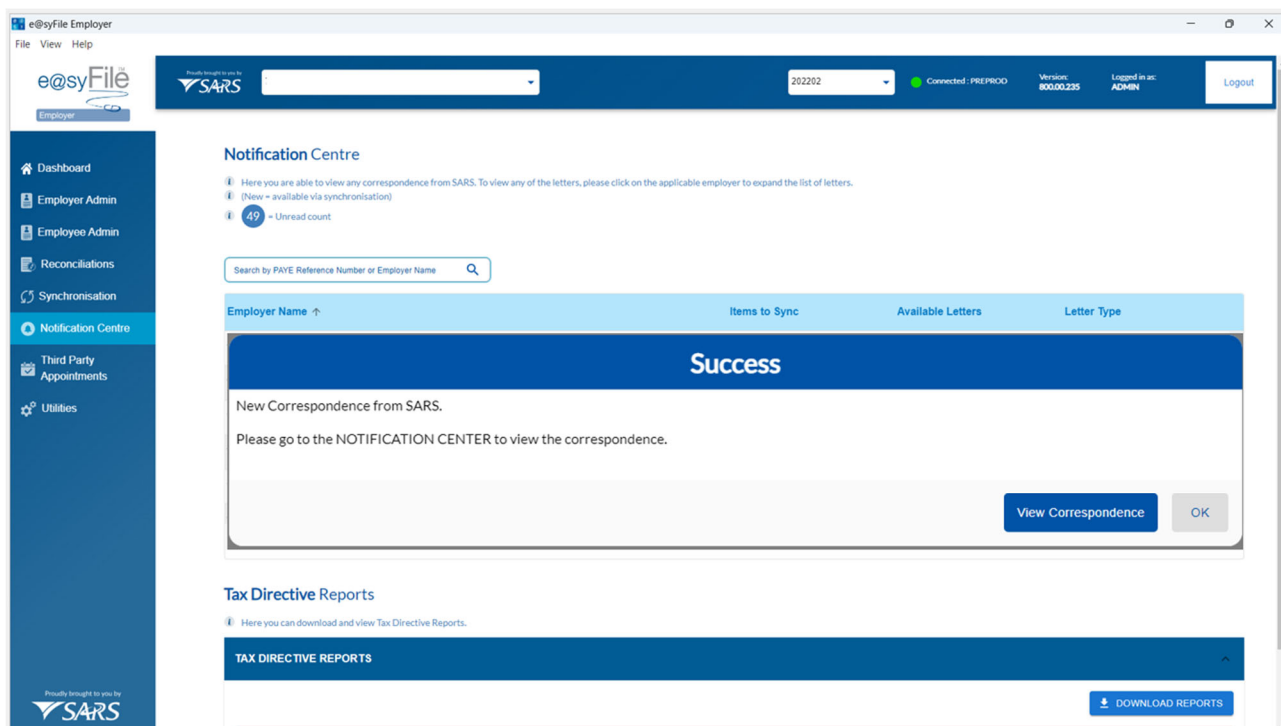
- Select which items must be synchronised:
 - eFiling profile and Employer information
 - Letter and Correspondence
 - AA88 notices
 - Taxpayer Income Tax Registrations
 - All
- Click **SYNC** to Synchronise.



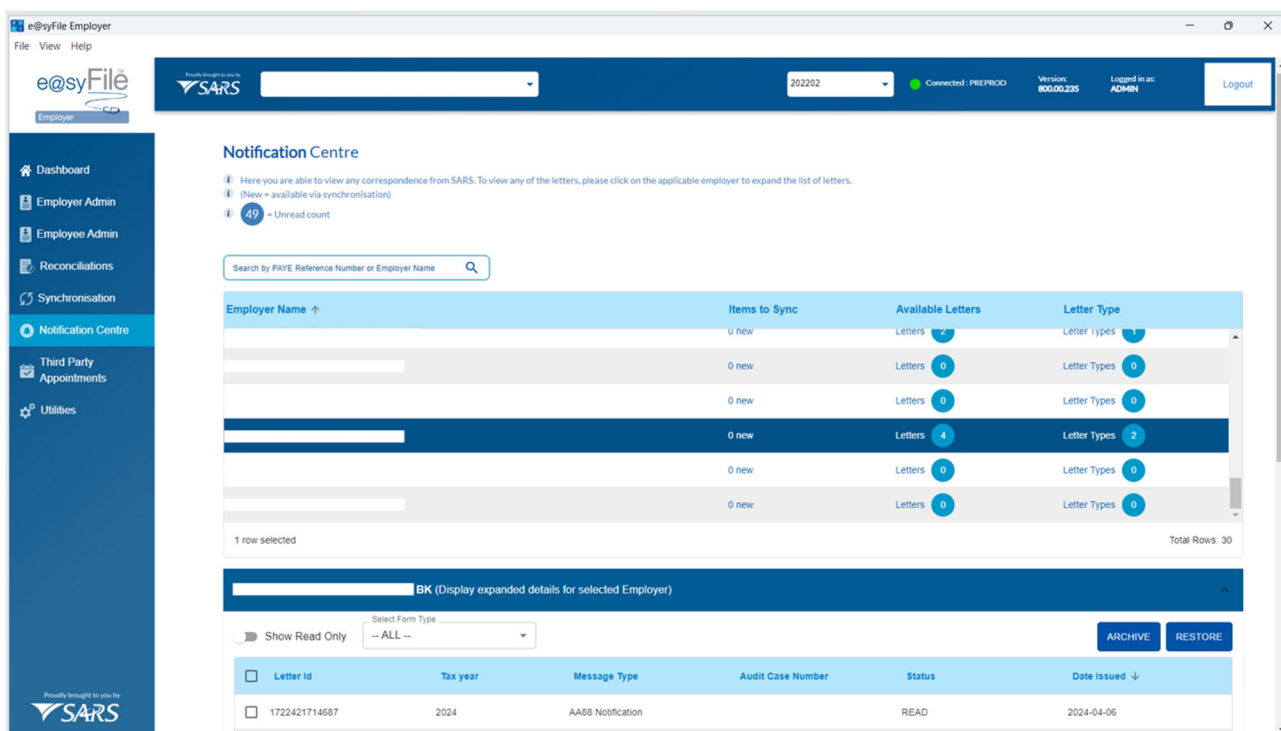
- A Pop-up messages will indicate progress during the synchronisation process and confirm once the initial synchronisation is complete.



- vi) Once the synchronisation process is complete, e@syFile™ will display a message to confirm receipt of new correspondence from SARS.
 - A) Correspondence will be visible in the Notification Centre.
 - B) AA88 Notices will be available in the Third-Party Appointments menu.
- vii) Click on **View Correspondence** or go to the **NOTIFICATION CENTER** to view Correspondence.

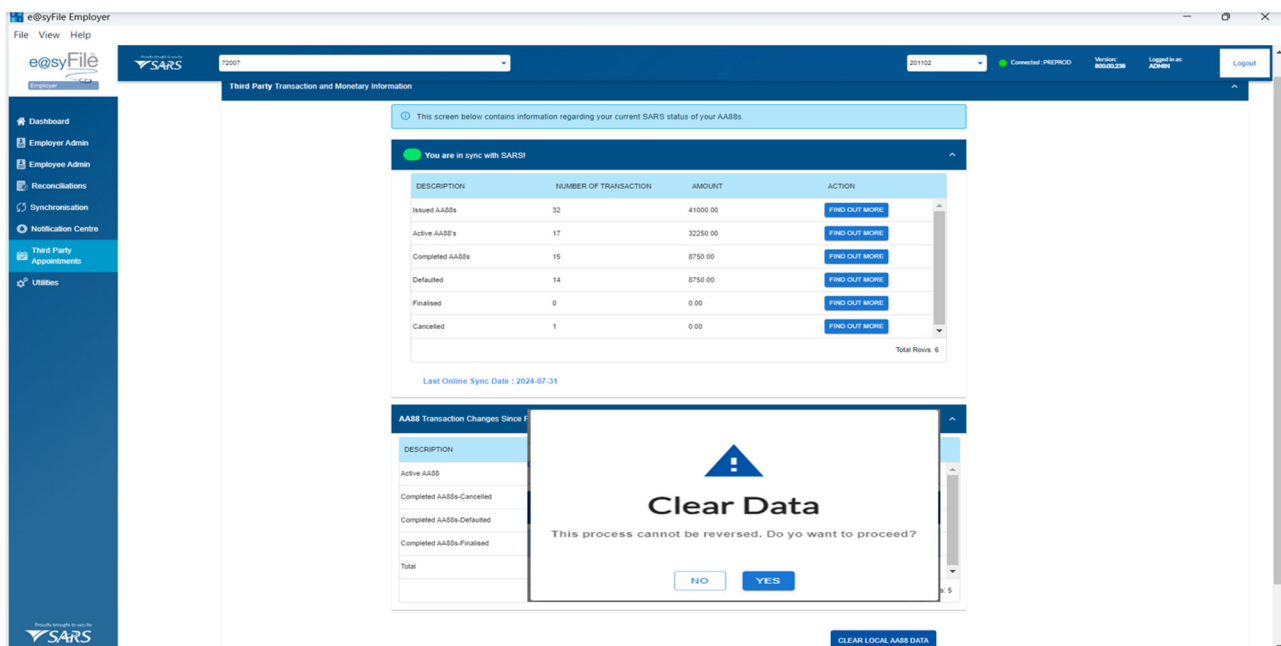


- viii) Click on the applicable employer from the list or search by PAYE reference number or employer name to view updated Correspondence/AA88 Notices.

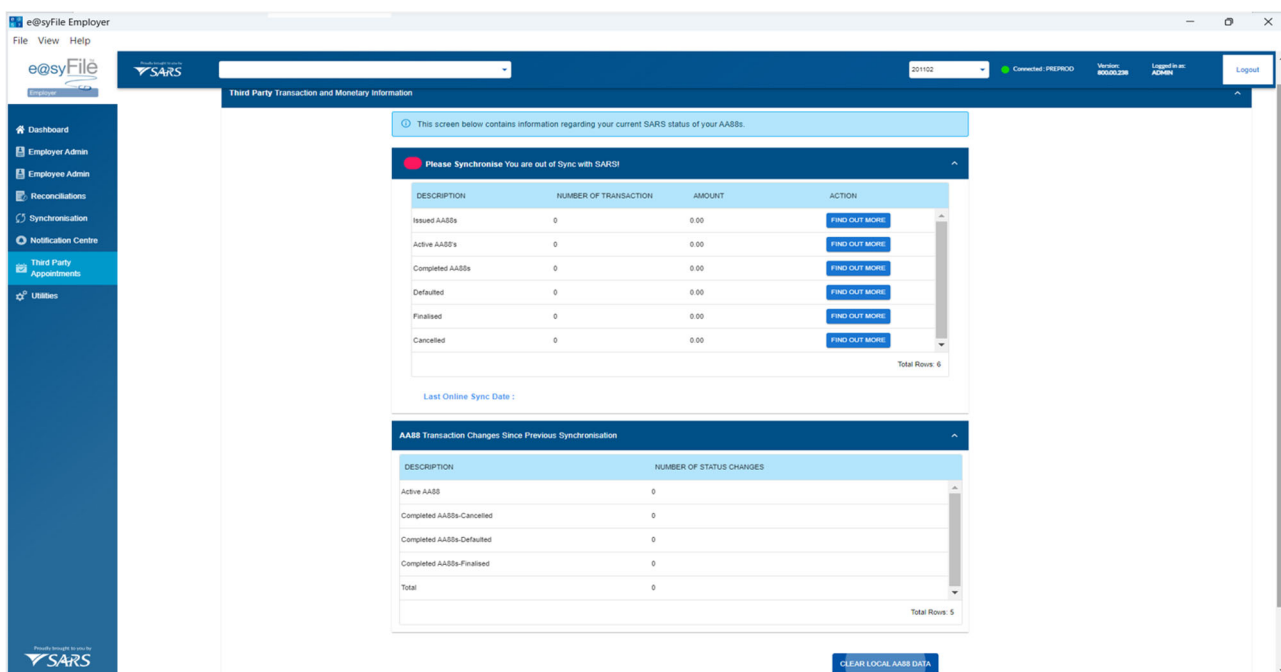


- e) Follow the steps below to perform full synchronisation:

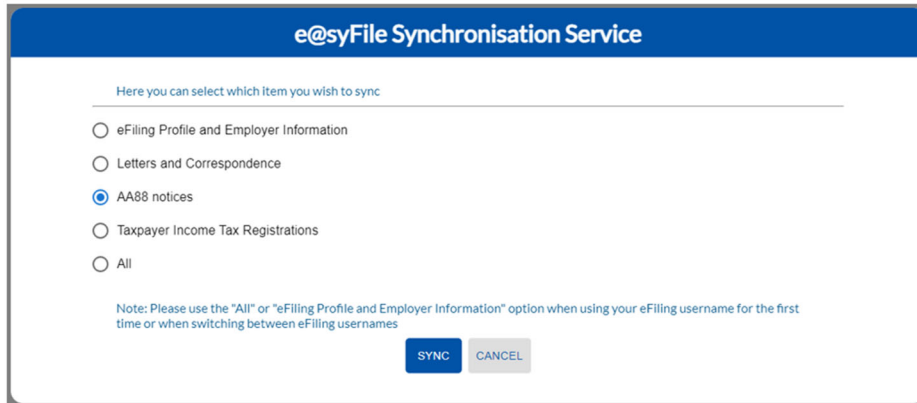
- i) Select **Third Party Appointments** from the navigational pane on the left.
- ii) Click **Clear Local AA88 Data** on the Third-Party Transaction and Monetary Information tab.
- iii) The system will display a warning message when "Clear Local AA88 Data" is selected.



- iv) Confirm deletion of the local database.
 - A) If is No selected, the process will stop.
 - B) If Yes is selected, all previously retrieved AA88 data will be cleared from the user's database.
- v) The screen shown below displays an 'Out of Sync' status following the clearing of AA88 data.
 - A) This will allow a full synchronisation that should retrieve all available data from the e@syFile back-end server.
 - B) The result after synchronisation should be "In Sync with SARS".



- vi) Click on **Synchronise** from the navigation pane on the left menu once AA88 data has been cleared.
- vii) Select AA88 notices to receive new and/or updated AA88 data from SARS if eFiling credentials for authentication has been completed.
- viii) Click SYNC to Synchronise.



e@syFile Synchronisation Service


Here you can select which Item you wish to sync

- ☐ eFiling Profile and Employer Information
- ☐ Letters and Correspondence
- ☒ AA88 notices
- ☐ Taxpayer Income Tax Registrations
- ☐ All

Note: Please use the "All" or "eFiling Profile and Employer Information" option when using your eFiling username for the first time or when switching between eFiling usernames

SYNC **CANCEL**

- ix) Pop-up message will indicate progress during the synchronisation process and confirm once the initial synchronisation is complete.

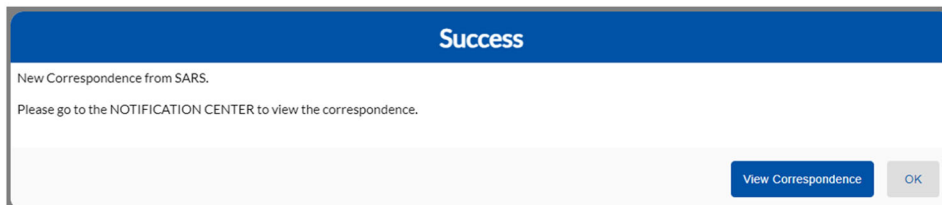


Synchronizing

Please be patient while e@syfile synchronizes your AA88 Notices...

Progress bar showing approximately 75% completion.

- x) Once the synchronisation process is complete, a message will confirm receipt of new correspondence from SARS.



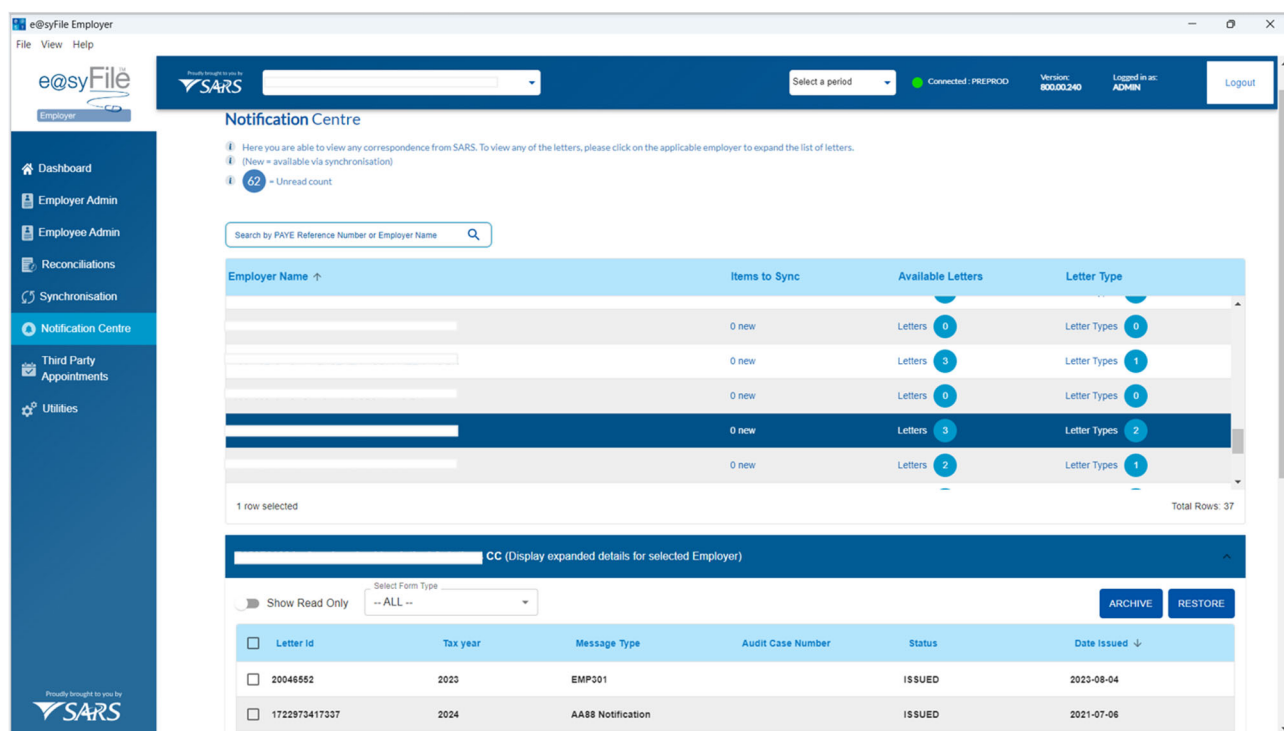
Success

New Correspondence from SARS.

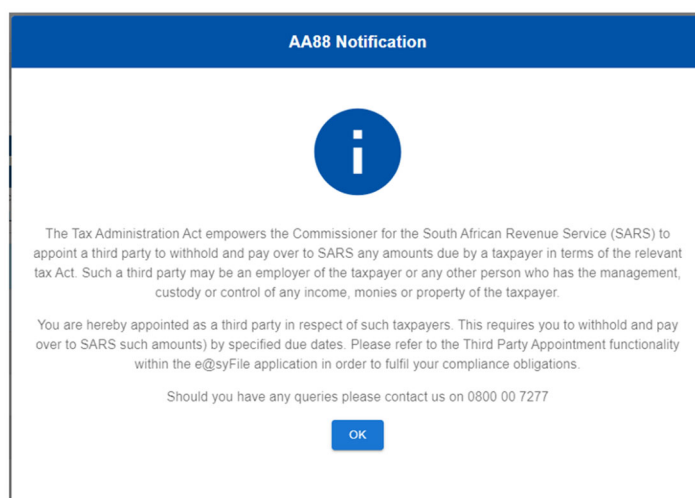
Please go to the NOTIFICATION CENTER to view the correspondence.

View Correspondence **OK**

- xi) Click on **View Correspondence** or go to the **NOTIFICATION CENTER** to view correspondence.
- A) The Notification Centre will display a list of all employers linked to your eFiling profile, with the number of various letter types available.
 - B) Select the relevant employer from the list displayed to view the available correspondence.
 - C) Once you have selected an employer from the list, if new AA88 information is available a single AA88 notice will be displayed marked "Issued".
 - D) The AA88 details will automatically be transferred to the Third Party Appointments menu to view and action updated/new AA88's.
 - E) 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.

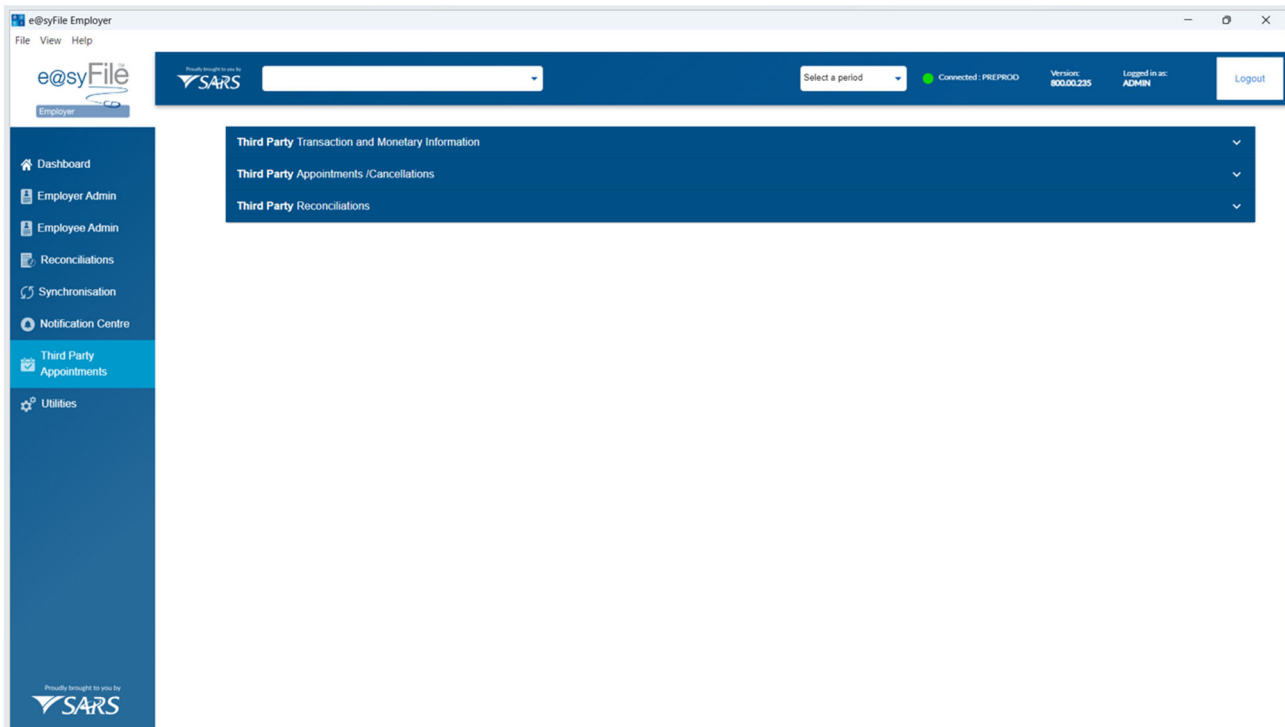


- xii) The detailed AA88 notices can be viewed on the Third Party Appointments menu.
- xiii) The following pop-up message will appear when double clicking to view AA88 Notification and status of the AA88 notification will change from “Issued” to “Read”



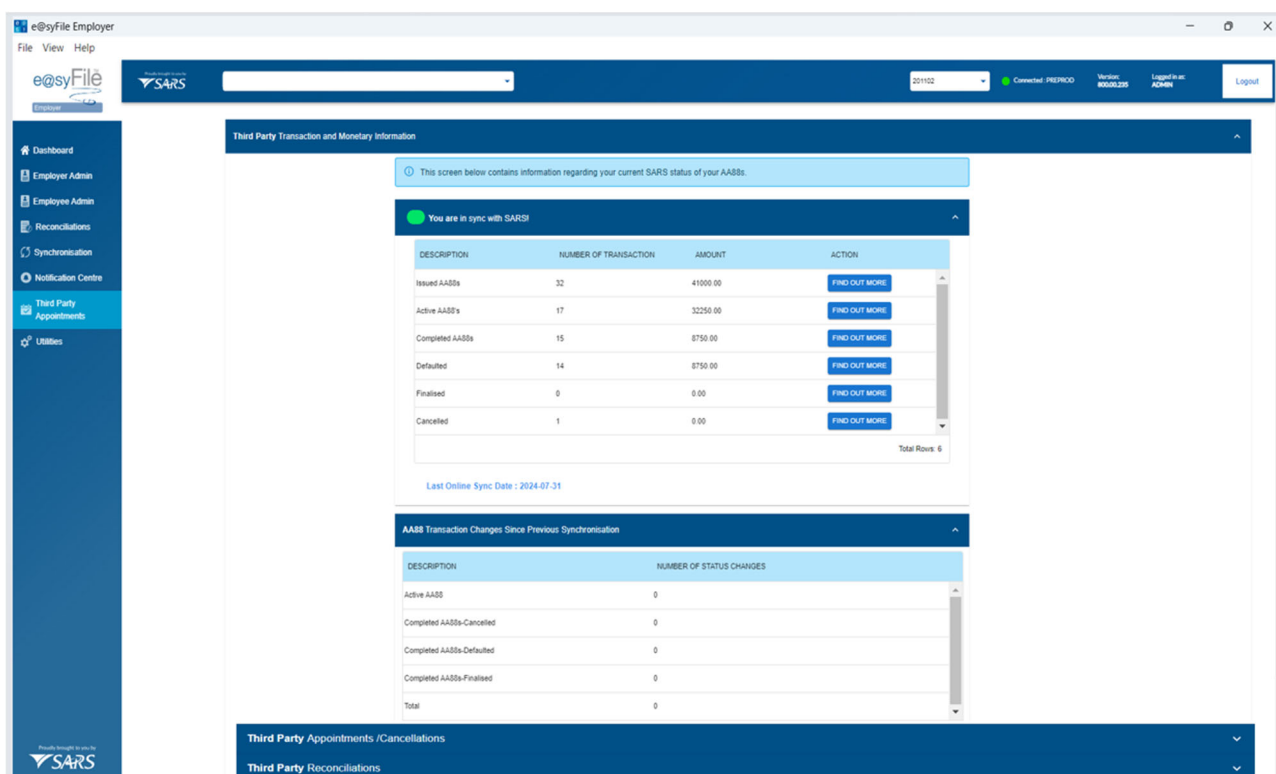
4 THIRD PARTY APPOINTMENT

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



4.1 THIRD PARTY TRANSACTION AND MONETARY INFORMATION

- a) To access the **"Third Party Transaction and Monetary Information"** screen, follow these steps:
- i) Select "Third Party Appointments" from the left menu pane.
 - ii) The first grid on the dashboard will show sub-totals of all AA88 issued and grouped by status. It will also display the total number of AA88 penalty transactions and the monetary value for each status group.
 - iii) The system will compare the AA88 data retrieved after synchronisation on the user database with the AA88 data available to retrieve from the e@syFile back-end server. This indicator will show "Out of Sync" when there are any discrepancies and prompt the user to synchronise to align their AA88's with available records.
 - iv) The second grid on the dashboard shows a summary of movement since previous synchronisation.
 - v) Please ensure the status reflecting on this screen is "You are in sync with SARS".
 - vi) A red indicator will be seen, where you are required to update the values reflecting by synchronising.
 - vii) When working offline on e@syFile™ Employer the red indicator will always be shown, and will display the values obtained from the previous synchronisation



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

You are in sync with SARS!

DESCRIPTION	NUMBER OF TRANSACTION	AMOUNT	ACTION
Issued AA88s	32	41000.00	FIND OUT MORE
Active AA88s	17	32250.00	FIND OUT MORE
Completed AA88s	15	8750.00	FIND OUT MORE
Defaulted	14	8750.00	FIND OUT MORE
Finalised	0	0.00	FIND OUT MORE
Cancelled	1	0.00	FIND OUT MORE

Total Rows: 6

Last Online Sync Date: 2024-07-31

AA88 Transaction Changes Since Previous Synchronisation

DESCRIPTION	NUMBER OF STATUS CHANGES
Active AA88	0
Completed AA88s-Cancelled	0
Completed AA88s-Defaulted	0
Completed AA88s-Finalised	0
Total	0

Third Party Appointments /Cancellations

Third Party Reconciliations

- b) To view description of each status listed, click on “Find OUT More?” next to each line entry on the grid.
- Issued AA88s** - This represents the total number of AA88 transactions issued against your PAYE, excluding those AA88 transactions that have been archived. It displays the number of transactions and the Rand value amount. Please note that some employees may have multiple transactions.
 - 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. completed AA88's also includes AA88 transactions that have been placed in a Defaulted status by SARS. It displays the number of transactions and the Rand value amount. Please note that some employees may have multiple transactions in different statuses.
 - 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.
 - 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.
 - Active AA88s** – This represents the total number of AA88 transactions against your PAYE number that have an outstanding action by the employer or SARS. Employers are required to respond to/action transactions on/before the payment due date. Employers have 20 business days from this date to resolve this non-compliance, failing which these AA88s will be placed in a defaulted status. Please note that some employees may have multiple transactions in different statuses.
 - Defaulted** - This represents the total number of AA88 transactions with a defaulted status against your PAYE number. This means that an employer failed to make payments in accordance with the notice. This non-compliance may result in the employer being personally liable for the defaulted amount. It displays the number of transactions and the Rand value amount. Please note that some employees may have multiple transactions in different statuses.

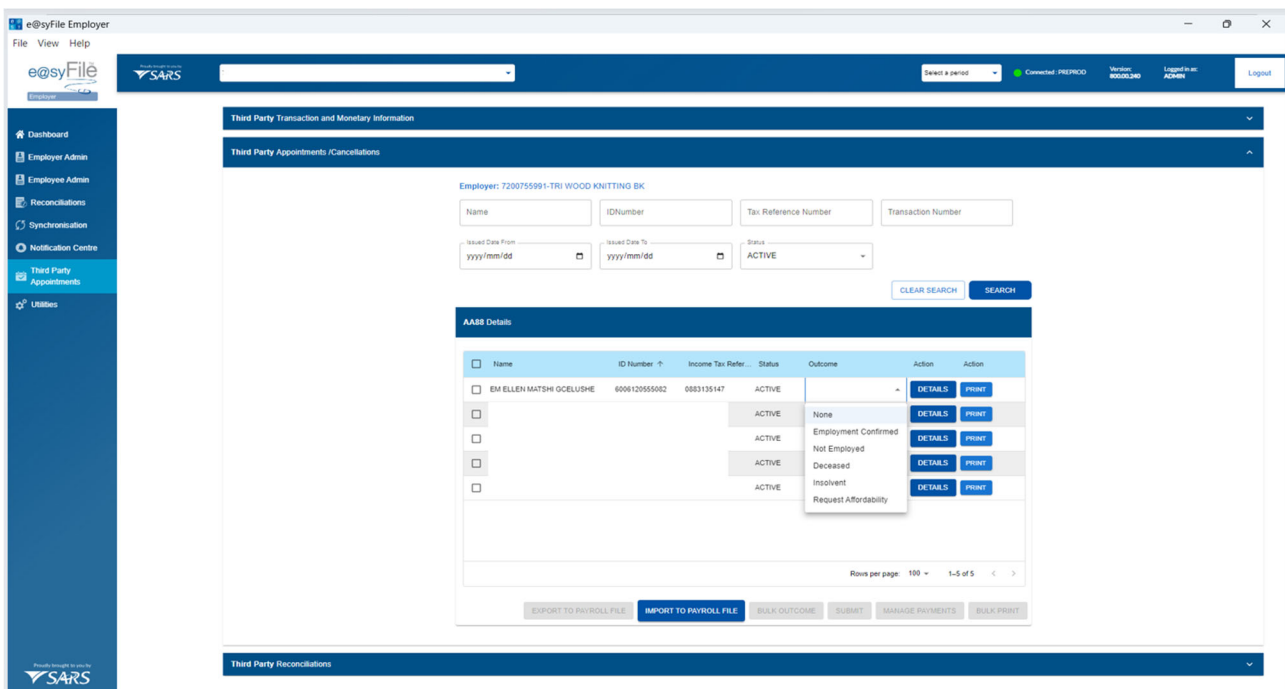
4.2 THIRD PARTY APPOINTMENT/CANCELLATIONS

- a) The "Third Party Appointment/Cancellations" tab shows AA88 details. This page lists all taxpayers with AA88 transactions. It includes a status column indicating whether a taxpayer has active AA88s or if all transactions are complete. Users can search for and view AA88s related to the Employer on this page.

Note 1: Outcomes can only be captured for taxpayers with an **"Active"** status.

- b) The below screens and steps show how to navigate to the Third Party Appointment/Cancellations" tab:
- Select **"Third Party Appointments"** from the left-hand navigational pane.
 - Select "Third Party Appointment/Cancellations" tab. The system will provide few options to search for specific employee and AA88 records to view or action.
 - Select one option and click the **SEARCH** button. The system will display the selected employee records with AA88 transactions in the AA88 data grid.

Note 2: All action buttons will be inactive until a search is completed and at least one employee record is selected.



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.
- AA88 movement is defined as:**
 - The Opening Balance at the beginning of a month
 - Plus new AA88s issued
 - Minus AA88 Cancelled, default and or Finalised (Settled)
 - The Closing balance at the end of the month.
 - The portion of the End Balance also includes the default (past due date) value.

Third Party Reconciliation Statement

Employer: 70

AA88 Recon Results

<input checked="" type="checkbox"/>	Name ↑	ID Number ↑	Tax Reference Number ↑	Balance at Start ↑	Appointments ↑	Cancellations ↑	Settlements ↑	Balance at End ↑	Default Value ↑	Action
<input checked="" type="checkbox"/>	A ABRAHAM			54 000	250	0	0	54 000	33 000	
<input checked="" type="checkbox"/>	A ABRAHAM			54 000	250	0	0	54 000	33 000	
<input checked="" type="checkbox"/>	A ABRAHAM			54 000	250	0	0	54 000	33 000	
<input checked="" type="checkbox"/>	A ABRAHAM			54 000	250	0	0	54 000	33 000	
<input checked="" type="checkbox"/>	A ABRAHAM			54 000	250	0	0	54 000	33 000	
<input checked="" type="checkbox"/>	A ABRAHAM			54 000	250	0	0	54 000	33 000	
<input checked="" type="checkbox"/>	A ABRAHAM			54 000	250	0	0	54 000	33 000	
<input checked="" type="checkbox"/>	A ABRAHAM			54 000	250	0	0	54 000	33 000	
<input checked="" type="checkbox"/>	A ABRAHAM			54 000	250	0	0	54 000	33 000	
<input checked="" type="checkbox"/>	A ABRAHAM			54 000	250	0	0	54 000	33 000	

Items per page: 10
Page 1 of 10

- Individual AA88 Reconciliation statements can be generated by clicking on the **Print** button to the right of each transaction listed
- To generate AA88 Reconciliation statements in bulk, select transactions on the left and click on Bulk Print.

5 HOW TO VIEW AA88 DETAILS

- To view the AA88 details for a taxpayer, navigates to the Third Party Appointment/Cancellations page.
 - 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.

e@syFile Employer
File View Help

Third Party Transaction and Monetary Information

Third Party Appointments /Cancellations

Employer:

AA88 Details

<input checked="" type="checkbox"/>	Name	ID Number ↑	Income Tax Refer...	Status	Action	Action
<input checked="" type="checkbox"/>	EM			ACTIVE		
<input type="checkbox"/>				ACTIVE		
<input type="checkbox"/>	YC			ACTIVE		

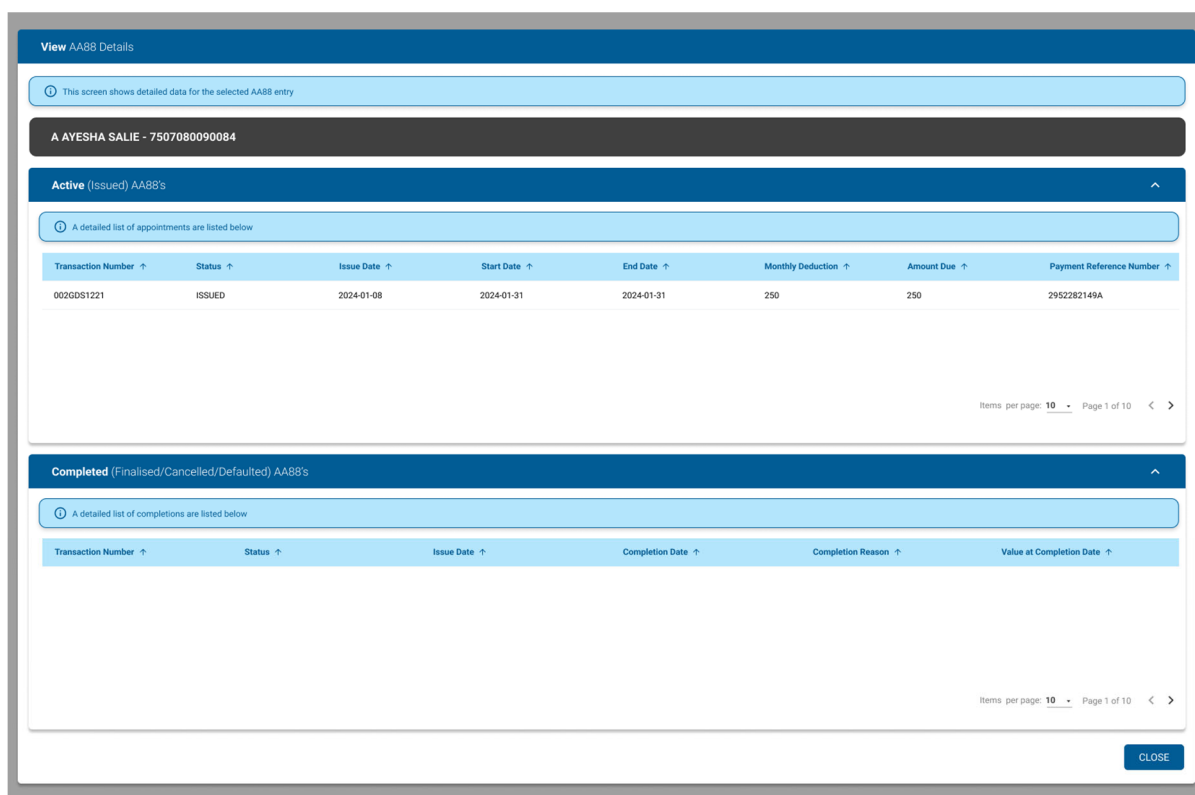
- b) All AA88 transactions for an employee, including additional details for each penalty can be viewed for each employee record:
- Select **Details** option next to the Employee record.
 - The system will open an additional window to display two additional grids with all penalty (AA88) transactions for the Employee, listing Active AA88's in the top grid and Completed AA88's in the bottom grid.
 - Employers can review the AA88's details to determine the required action for each penalty.
 - 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.

- 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.



The screenshot shows a web application window titled "View AA88 Details". It displays information for employee "A YESHA SALIE - 7507080090084". The window is divided into two main sections: "Active (Issued) AA88's" and "Completed (Finalised/Cancelled/Defaulted) AA88's".

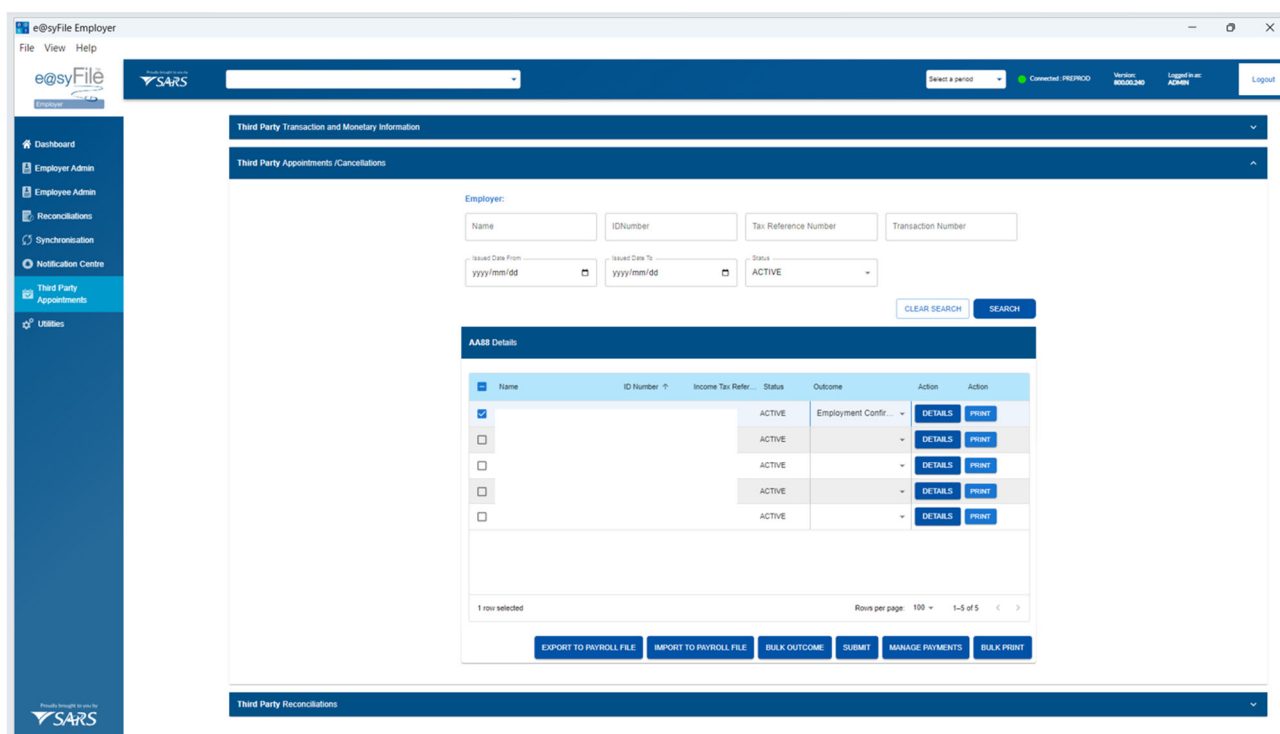
The "Active (Issued) AA88's" section shows a table with one transaction:

Transaction Number	Status	Issue Date	Start Date	End Date	Monthly Deduction	Amount Due	Payment Reference Number
002GDS1221	ISSUED	2024-01-08	2024-01-31	2024-01-31	250	250	2952282149A

The "Completed (Finalised/Cancelled/Defaulted) AA88's" section shows an empty table with columns: Transaction Number, Status, Issue Date, Completion Date, Completion Reason, and Value at Completion Date.

At the bottom right of the window is a "CLOSE" button.

- 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.



6 MANAGING OUTCOMES

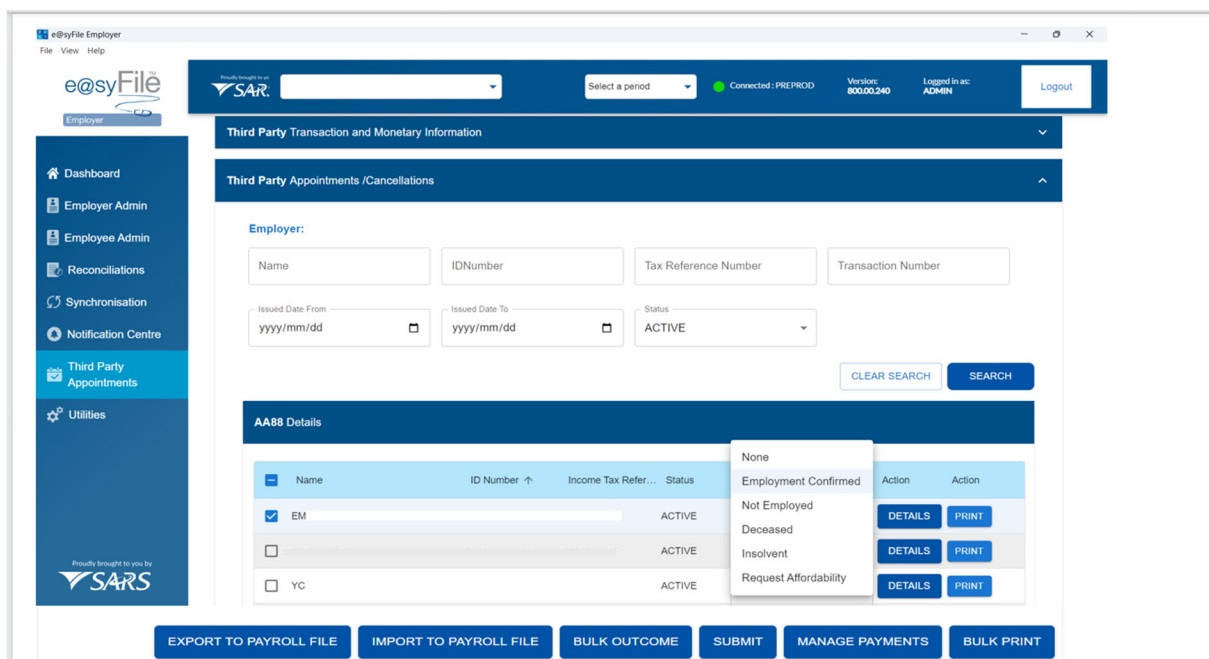
- a) **Important note:** The **Submit** button is used only to inform SARS of instances where the employer is not able to make the deduction from the employee's salary, as indicated on the AA88 notice (**No longer employed, Affordability Requested, etc**).
- b) The **Employment confirmed** outcome must 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, review the amounts due to determine deductions, cancellations, etc. 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 1: 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 2: SARS will record all outcomes specified by the employer for audit purposes.

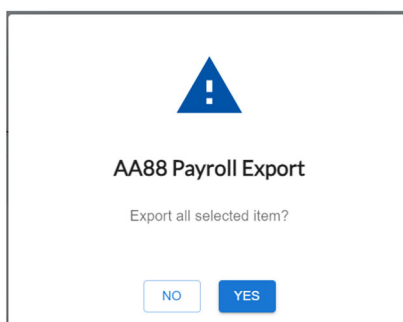
- d) Navigate to the Third Party Appointment/Cancellations page.
- e) Using the drop-down list in the Outcomes column, select the **relevant outcome** for each taxpayer listed.



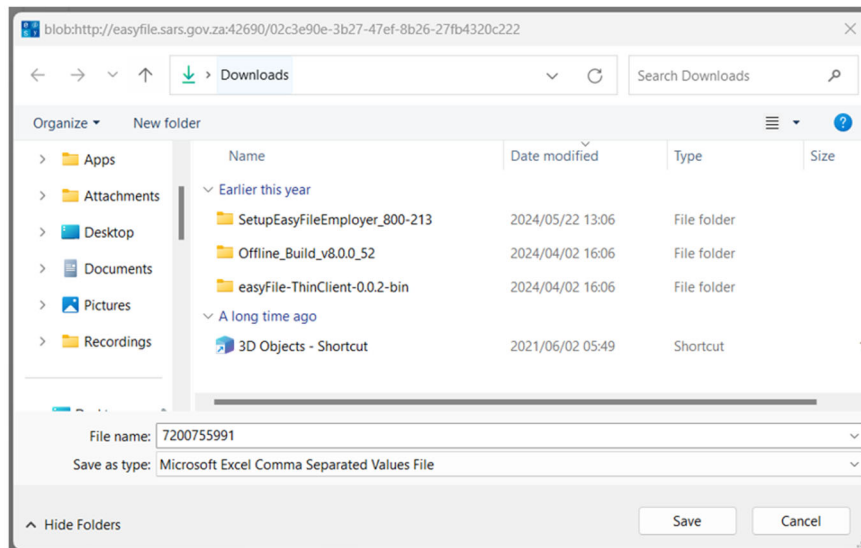
Note 3: If an employer is not going to import the AA88 information into their own payroll system, please proceed to **section “Submit updated outcomes to SARS”**.

7 ADDING DEDUCTIONS TO PAYROLL

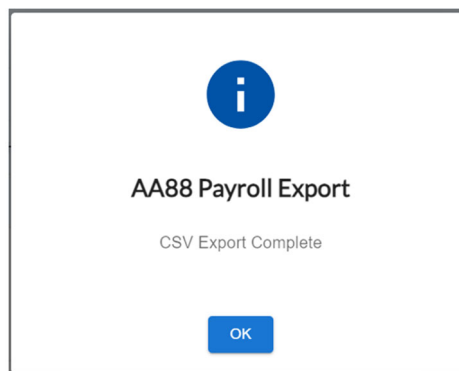
- a) Once all outcomes are updated, the relevant deductions must be applied. Deductions can be added to the payroll manually, or by exporting a file from e@syFile™ Employer to import into the payroll software the employer uses.
- b) To generate an export file including all active AA88's:
 - i) Navigates to the Third Party Appointment/Cancellations page.
 - ii) Select Export to Payroll file and click Yes to confirm.



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

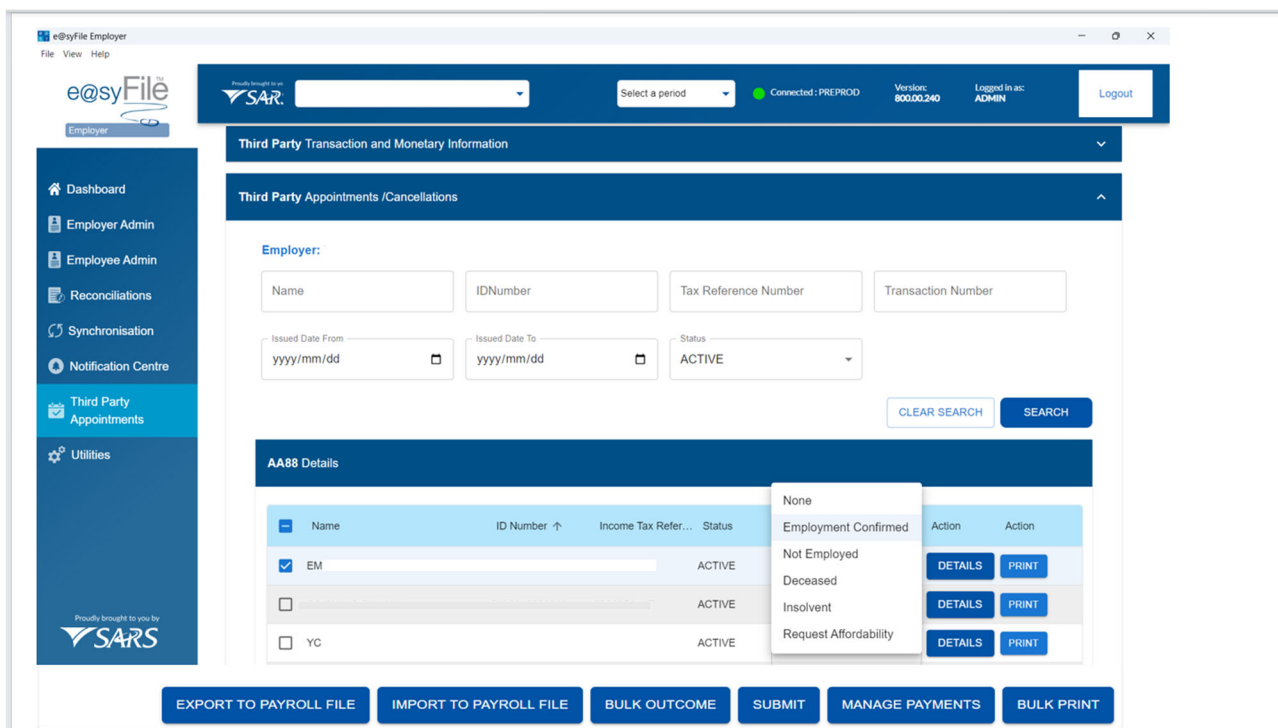


- v) The system will display a confirmation message when the export completed.

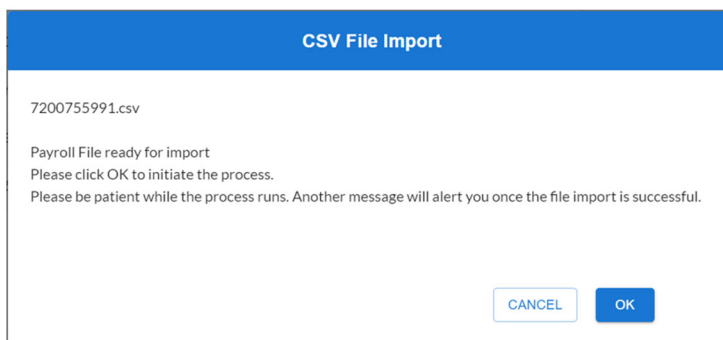


8 IMPORT STATUS UPDATE FROM PAYROLL SOFTWARE

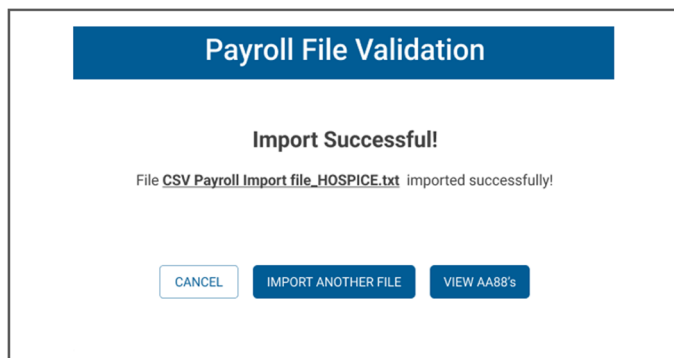
- a) Once the deductions are processed in your payroll system, you should be able to generate an export file in your payroll software to update the outcome status on e@syFile™ Employer.
- b) Follow the steps to import a CSV file from your payroll application to set Outcomes for employee records:
 - i) Navigates to the Third-Party Appointment/Cancellations page.
 - ii) Select **IMPORT TO PAYROLL FILE**.



- iii) Select the **relevant file** and click on **Open** to import.
- iv) Click Ok to initiate the process.



- v) A confirmation message would display if validation passed and import was successful.



- vi) The following message will display validation failed.

Payroll File Validation

7200755991.csv

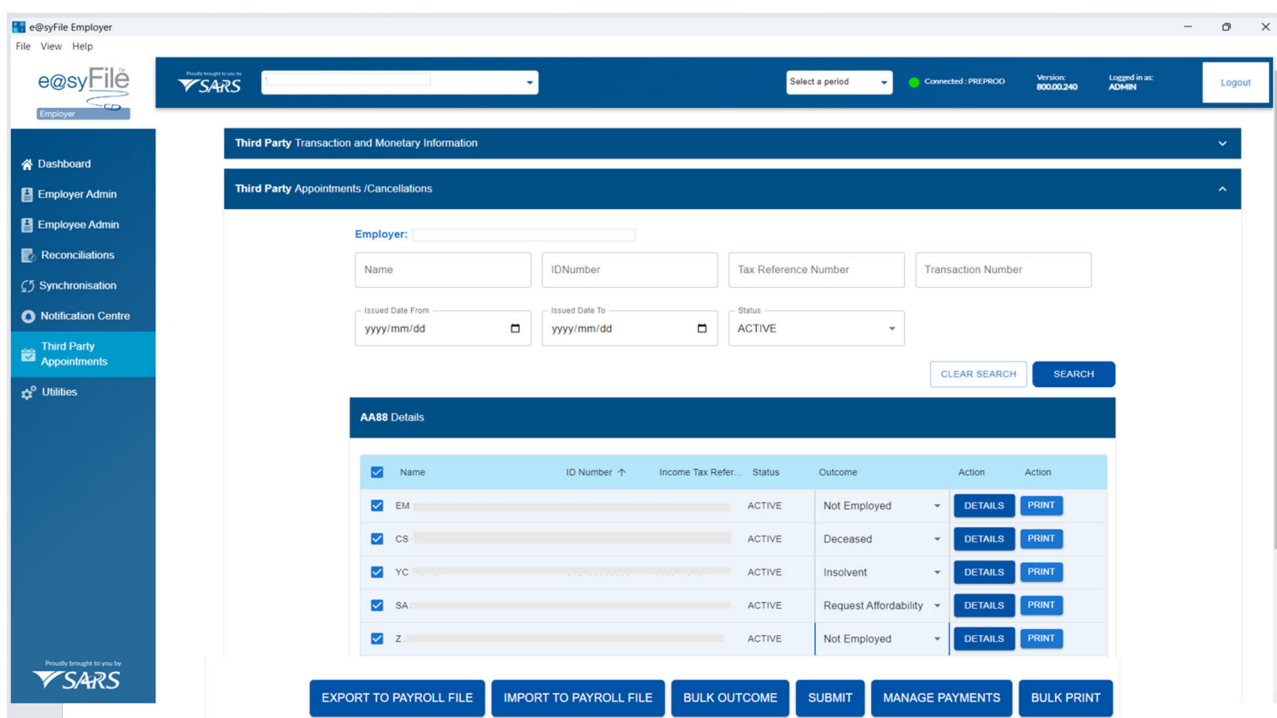
Payroll File failed validation. Please consult the Import Payroll log to see where failures occurred.
Please select an option below to proceed

CANCEL
VIEW ERRORS
GO TO IMPORT PAYROLL FILE LOGS
EXPORT ERROR LOGS

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

8.1 SUBMIT UPDATED OUTCOMES TO SARS

- a) Navigates to the Third Party Appointment/Cancellations page.
- i) Select updated taxpayer records to submit to SARS by clicking on the **blocks** to the left of each listing,
 - ii) Select the outcome and then click the **Submit** button. (These are the employees where you can't fulfil your obligation as an agent).



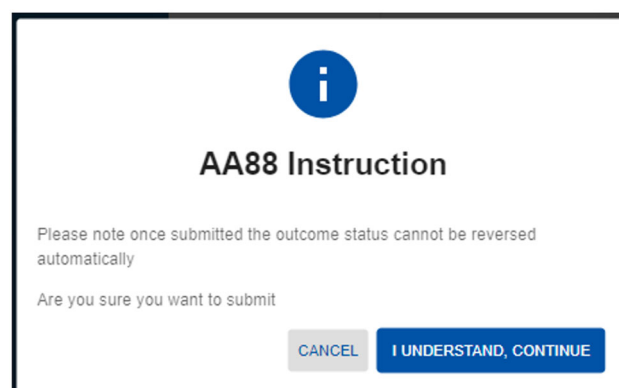
The screenshot displays the e@syFile Employer interface. The top navigation bar includes the SARS logo, a search bar, and user information (Connected: PREPROD, Version: 800.00.240, Logged in as: ADMIN). The left sidebar contains navigation links: Dashboard, Employer Admin, Employee Admin, Reconciliations, Synchronisation, Notification Centre, Third Party Appointments (highlighted), and Utilities. The main content area is titled 'Third Party Transaction and Monetary Information' and 'Third Party Appointments /Cancellations'. It features a search form with fields for Name, ID Number, Tax Reference Number, Transaction Number, Issued Date From, Issued Date To, and Status (set to ACTIVE). Below the search form is a table titled 'AA88 Details' with columns: Name, ID Number, Income Tax Refer..., Status, Outcome, and Action. The table lists five entries with checkboxes in the Name column. The Outcome column has dropdown menus. The Action column contains 'DETAILS' and 'PRINT' buttons for each entry. At the bottom of the page are buttons: EXPORT TO PAYROLL FILE, IMPORT TO PAYROLL FILE, BULK OUTCOME, SUBMIT, MANAGE PAYMENTS, and BULK PRINT.

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

Third Party Appointments: Submission of Outcomes			
All current Active AA88 Transaction			
Current Transaction Status	Number Of Taxpayers	Number of Transaction	Amount
Issued (Not yet due)	5	17	R 32 250,00
Total of Transactions	5	17	R 32 250,00
Active AA88 Transactions about to be submitted			
Outcomes Selected	Number Of Taxpayers	Number of Transaction	Amount
Not Employed	2	14	R 31 500,00
Request Affordability	1	1	R 250,00
Deceased	1	1	R 250,00
Insolvent	1	1	R 250,00
Total of this Submission	5	17	R 32 250,00
Active AA88 Transactions not yet actioned			
Current Transaction Status	Number Of Taxpayers	Number of Transaction	Amount
Issued (Not yet due)	0	0	R 0,00
Total of Transactions	0	0	R 0,00
			<div>CLOSE</div> <div>Continue</div>

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.


- v) 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.



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

9 THIRD PARTY APPOINTMENT NOTICE

9.1 DETAILS OF THE THIRD-PARTY APPOINTMENT NOTICE



INCOME TAX
Third Party Appointment

Enquiries should be addressed to SARS:

Contact Detail:

SARS
Alberton
1528

Contact Centre Tel: 0800 00SARS (7277)
SARS online: www.sars.gov.za

Date:

Reference number:
Date:

2019-10-02

Always quote this reference number when contacting SARS

A NISSAN

Dear Sir/Madam,

THIRD PARTY APPOINTMENT

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.

The taxpayers listed in the accompanying statement are indebted to SARS for the specified amounts and it is understood that the taxpayers are either entitled to income from you or have money deposited with you.

According to the provisions of the Tax Administration Act you are hereby appointed as a third party in respect of these taxpayers. This requires you to withhold and pay over to SARS the amount(s) detailed in the statement (please see the first table titled: a Third Party Appointment Created) by the due dates specified.

If you are an employer and any of the listed taxpayers have left (and no payouts have been effected) or intends leaving your employment, any instalment arrangement for deductions will fall away, and the full amount outstanding must then be deducted from the monies due to him/her. Should such instalments be insufficient to cover the outstanding debt owed to SARS, all available funds must be paid over to SARS in full.

Please use the payment reference number (PRN) reflected on the statement when making payment. Payments can be made over the counter or electronically via ABSA, Standard Bank, Nedbank or First National Bank. Please use the full name, "South African Revenue Service", and not the abbreviation, "SARS", when making cheque payments. SARS will not accept cheque payments exceeding R100 000. Payments made using a SARS drop box on a business day must be received by no later than 15:00 (3pm) on that business day, failing which the payment will be regarded as having been received the following business day. This could result in late submission.

Important: Employers should not include these penalty deductions with the PAYE deductions or payments with their annual reconciliation.

If applicable, you are also hereby notified to immediately cancel the withholding and payment of funds in respect of those taxpayers listed on the statement (second table titled: Agent Appointments Cancelled). Any funds already withheld but not yet paid over to SARS should be returned to the applicable taxpayer(s). Any overpayments received by SARS will be refunded directly to the taxpayer concerned. Should you not be in a position to fulfil your obligations as third party for any of the taxpayers listed in the attached statement, please notify SARS immediately providing reasons for your inability to fulfil this obligation.

Should you have any queries please call the SARS Contact Centre on 0800 00 SARS (7277). Please have your company registration number and PAYE tax reference number on hand when you call to enable us to assist you promptly.

Sincerely,

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

Statement

Responsible Third Party
Third Party Name: NISSAN
Third Party ID/Company Ref Number:
Reference number:

Statement Details
Statement Date: 2019-10-02

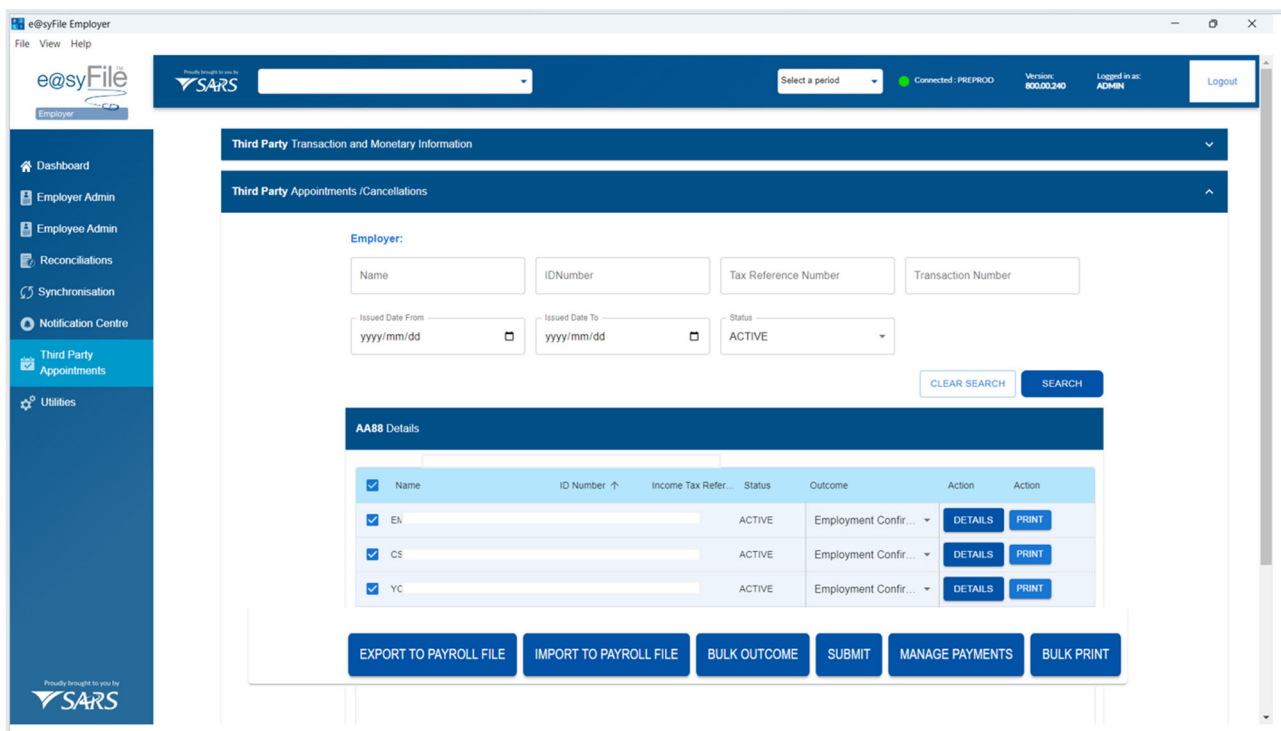
Third Party Appointments Created									
Taxpayer Name	Taxpayer Reference Number	Taxpayer ID / Payport No / CK Reference	AARS Transaction Number	AARS Issue Date	AARS Start Date	AARS End Date	AARS Monthly Deduction	AARS amount due by Taxpayer at issue date	AARS Payment Reference Number
SPREADER	<input type="text"/>	<input type="text"/>	0N4CQ70N1	20140103	20140101	20140101	500	500	<input type="text"/>
SPREADER	<input type="text"/>	<input type="text"/>	0N4CQ6407	20140304	20140301	20140301	500	500	<input type="text"/>
TOTAL OVERDUE AMOUNT								1000	

- The PAYE reference number will be used to identify the employer in all engagements related to third party appointments.
- The content explains the employer's obligation to deduct the money owed to SARS in respect of outstanding administrative penalty and/or outstanding assessed tax debt, from the specific employee/s' (taxpayer/s') salary or wages and pay it over to SARS.
- It also explains how the employer can engage with SARS if the employer is unable to fulfil this obligation.

- 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's 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.

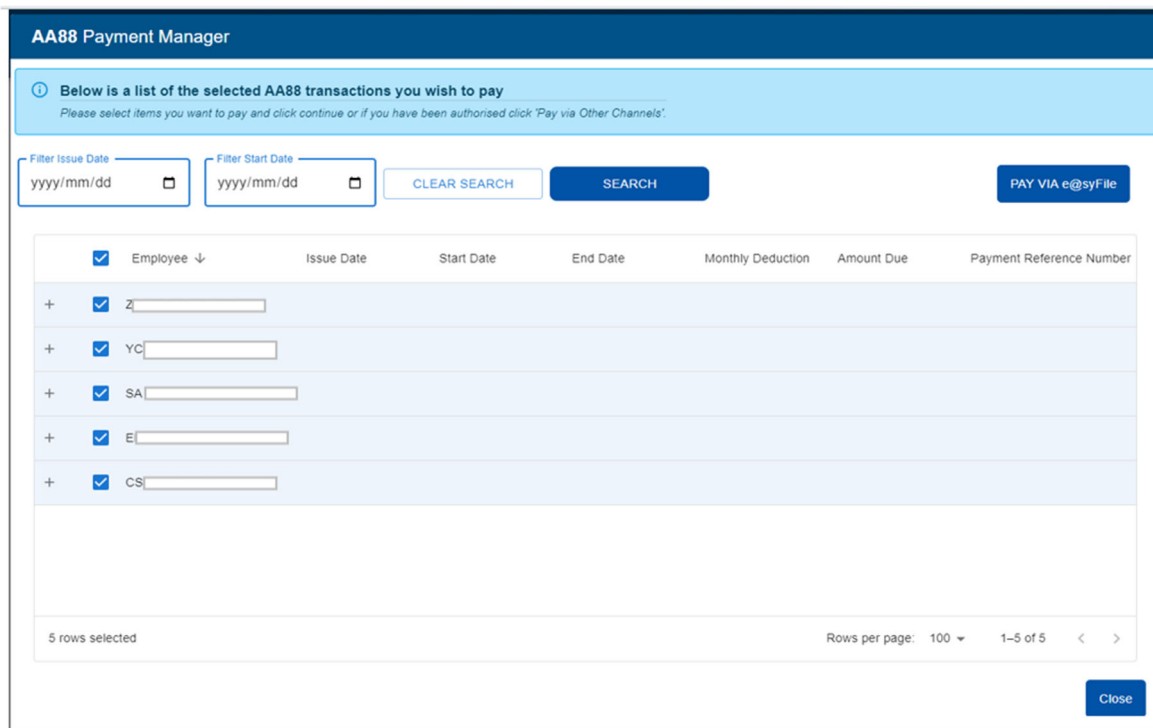
10 MAKING BULK PAYMENTS TO SARS

- 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
 - ii) Select **Third Party Appointments** and proceed to **Third Party Appointments/Cancellations**.
 - iii) Select the relevant employees with active AA88's to be included in this payment on the left.
 - iv) Click on the **Manage Payments** button on the top right.
 - v) The outcome for these transactions should be set as **"Employment confirmed"**.



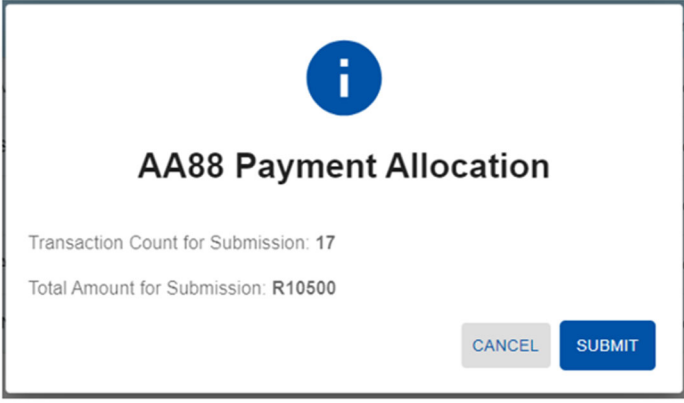
The screenshot shows the e@syFile Employer interface. The left sidebar contains navigation links: Dashboard, Employer Admin, Employee Admin, Reconciliations, Synchronisation, Notification Centre, Third Party Appointments (highlighted), and Utilities. The main content area is titled "Third Party Transaction and Monetary Information" and "Third Party Appointments /Cancellations". It includes search filters for Employer (Name, ID Number, Tax Reference Number, Transaction Number, Issued Date From, Issued Date To, Status) and a table of AA88 Details. The table has columns: Name, ID Number, Income Tax Refer..., Status, Outcome, and Action. Below the table are buttons: EXPORT TO PAYROLL FILE, IMPORT TO PAYROLL FILE, BULK OUTCOME, SUBMIT, MANAGE PAYMENTS, and BULK PRINT.

- vi) 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.
- vii) Select the correct AA88 transactions to include in your bulk payment and click **PAY VIA e@syFile** to proceed.



The screenshot shows the AA88 Payment Manager interface. It includes a header "AA88 Payment Manager" and a message: "Below is a list of the selected AA88 transactions you wish to pay. Please select items you want to pay and click continue or if you have been authorised click 'Pay via Other Channels'." There are filters for Filter Issue Date and Filter Start Date, and buttons for CLEAR SEARCH, SEARCH, and PAY VIA e@syFile. The table lists transactions with columns: Employee, Issue Date, Start Date, End Date, Monthly Deduction, Amount Due, and Payment Reference Number. The table shows 5 rows selected. At the bottom, there is a "Close" button.

- viii) Click **Submit** to proceed.

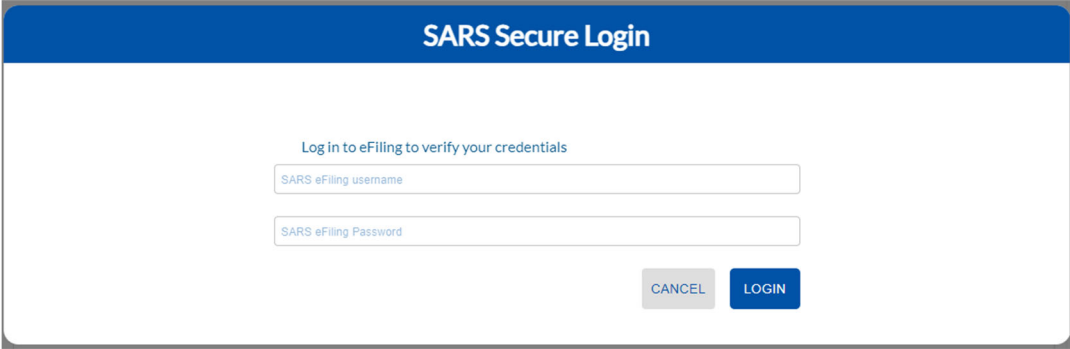


AA88 Payment Allocation

Transaction Count for Submission: 17

Total Amount for Submission: R10500

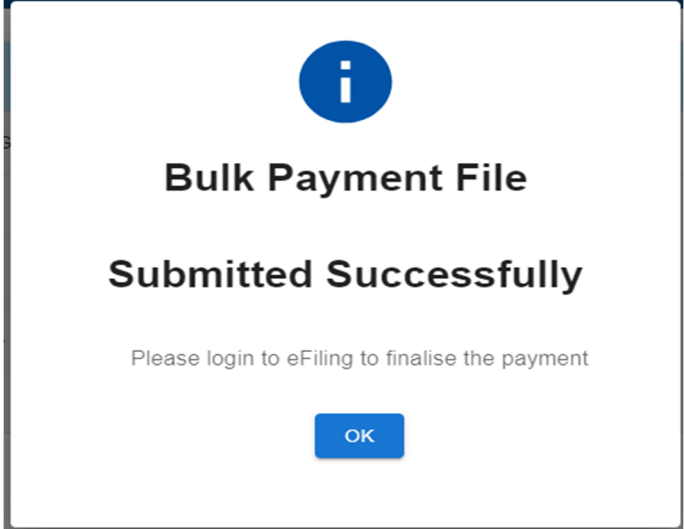
- ix) Once you have clicked on the Submit button, enter your **SARS eFiling login credentials** and click the **Login** button



SARS Secure Login

Log in to eFiling to verify your credentials

- x) Once your eFiling login credentials have been verified, login to eFiling to finalise the payment.



Bulk Payment File

Submitted Successfully

Please login to eFiling to finalise the payment

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).