EXTERNAL GUIDE

Third Party Appointment (AA88)

e@syFile™ EMPLOYER USER GUIDE



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1 INTRODUCTION

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.

An appointed third party is required to do the following:

- Review the list of impacted taxpayers (manage outcomes)
- Deduct the stipulated amount from the salary or wages of the respective employees, as indicated
- Pay the amounts over to SARS by the due date.

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:

- 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
- Contact the SARS Contact Centre or visit a SARS branch where a SARS agent will assist the employer with capturing the outcomes in relation to the taxpayers listed on the AA88 Notice.

Please note: An employee should be encourage to visit a SARS branch to resolve their tax affairs.

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 visit the nearest SARS branch.

Please note: If your company is registered via SARS LBC, the employer should contact the LBC for assistance.

2 AA88 FUNCTION ON E@SYFILE™ EMPLOYER

The following is required to receive, manage and pay AA88 notices using e@syFile™ Employer:

- Download the latest version of e@syFile[™] Employer by visiting the e@syFile[™] webpage on www.sars.gov.za or <u>www.sarsefiling.co.za</u>.
- 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.
- An internet connection.
- Always synchronise your e@syFile™ Employer software database with your eFiling profile.

<u>Step 1</u>

Click on **Synchronise Application** under Utilities in the left menu pane.

Select either:

• **eFiling Profile and Employer Information** - This will synchronise your e@syFile™ Employer database with the data on your SARS eFiling profile.

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Please note: First time users must select this option or the "All" option.

• Letters and correspondence (including AA88 notices) – This will retrieve the AA88 information.

Click SYNC.

re you can	select which item you wish to sync
🔵 eFiling	Profile and Employer Information
• Letters	and Correspondence (including AA88 notices)
🔵 Тахра	yer Income Tax Registrations
Employer	ase use the "All" or "eFiling Profile and Information" option when using your eFiling for the first time or when switching between ernames.
	SYNC CANCEL

Complete your eFiling credentials and click on login to start the synchronisation process.

SARS Secure Login	
Login in to eFiling to verify your credentials.	
	C
	1
SARS eFiling User Name:	
SARS eFiling Password:	
Login Cancel	br

<u>Step 2</u>

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

Progress	Version 3.8.6.8
Please be patient while e	e@syfile synchronises your profile
Synchronisi	ing taxpayer data

Once the synchronisation process is complete, you will be able to retrieve the latest notices and letters from SARS under **Notification Centre under Home.**



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.

NOTICES AND LETTERS	
New AA88 Transactions Received From SARS.	I
Please go to the NOTIFICATION CENTER to view the notice.	

Step 3

Click on Notification Centre under Home.

The Notification Centre will display a list of all employers linked to your eFiling profile, with the number of various letter types available.

Notification Center		
Here you are able to view any correspondance from SARS. To view any of	the letters, please click on the applicable employer	to expand the list of letters.
Search using PAYE Reference Number or Company Ranie		
7	AA88 Notification	PAYE_RECON_RESULT

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

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Notification Center	
tere you are able to view any correspondence from SARS. To view any of	the letters, please click on the applicable employer to expand the list of letters.
search using PAYE Reference Number or Company Name	
	ENPSA 🚺
	ENPSA 🚺
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	AABB Notification 🚺 EMPSA 🚺
	AA88 Notification 🚺 ENDSA 🚺
	AA88 Notification 🔟 EMPSA 🚺
	AABB Notification 🚺 ENPSA 🚺

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".

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.

e@syFile EMPLOYER						
Notification Centre	Notification Cent	te-				
REGISTRATION	Hare you are able to	n view any comexpondance fro	n SARS. To view any of the letter	s, please click on the a	sphicable employer to expan	t the last of letters
effing Registration						
HPORT	Search using PAT	With Internation Property and Add	COMPANY STATE		100	
Import/Export Playsill File				AAIII Notification	TE CHIPGA	
MPLOYEE ADMEN					AABB Notification	
IONTHEY PROCESS						
					AAUU Notification	C D MEN C D
	Letter ID	Tax Payer Name	Tax Year	Message Type	Status	-
ECONCILIATION	10	Contraction of the second	2013	AABS Settication	PROCESSED-UMAEAD	
PAYE Distributed	11		2011/01/2	EMPEA	ISSUED	
Destruction /						
Cancel Certificate Hangs						
Notification Centre	been processed a	nd will be available in the	Third Party Appointment s	creen. These letter	s have been marked as	'Processed-Unread'
Notification Centre Any AABB Letters have There Party Arguments She Over Action		nd will be available in the	Third Party Appointment s	creen. These letter	s have been marked as	'Processed-Unread'
Retification Centre Any AABB Letters have There Party Argonitement Phere Party Argonitements PHE OYER ADMIN View MIN (Pharge		nd will be available in the		creen. These letter	s have been marked as	'Processed-Unread'
Notification Centre Any AABB Letters have There Party Apparetments MPLOYER ADMIN View 2010 (Charge			OK			'Processed-Unread'
Notification Centre Any AABS Letters have The Court Appointments INCOURT ADMIN View Edit/Charge THATTEE			OK		s have been marked as	'Processed-Unread'
Notification Centre Any AASS Letters have The Control of Control That Deny Appendication PROTECTION Appendication View ALSS Control Utilities			OK			
Notification Centre Any AABS Letters have Internet Approximation Theory Approximation Internet Approximation Internet In			OK		Archive Restore	
Notification Centre Any AABS Letters have Internet Centre Appointment There Party Appointment Inter Centry Appointment Inter Centry Appointment Inter Centry United Eventment Eventment Meanualth Security			OK		Archive Restore AARS Rest Feature AARS Rest Feature	extra 1
Notification Centre Any AABS Letters have International Control Control Theory Approximation Selectors Added Very Math/Chickage United Eventmatich Maganalish			OK		Archive Restore AARS Restrict attor AASE Rothcattor AASE Rothcattor	 1 1000 (1) <
Notification Centre Any AABS Letters have That Party Appointments Sup OVER AGMIN Very Edit/Change TTLITTES Unities Eventemine Application Meanalth Sensity LLP			OK		Archive Restore AARS Rest Feature AARS Rest Feature	extra 1

Please note: The detailed AA88 notices will no longer be displayed in the Notification Centre. These details can be viewed on the Third Party Appointments menu.

The following pop-up message will appear when double clicking to view letter received:



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.

7	- 1		/	AA88 Notification	EMPSA	т 📵
	Letter ID	Tax Payer Name	Tax Year	Message Type	Status	
	240		2013	AA88 Notification	PROCESSED-UNREAD	
	253	and the second se	2011/01/3	EMPSA	ISSUED	
	252		2011	PAYE_RECON_RESULT	ISSUED	
Se	lect Form Type	e 👻 Show Unread Messages	s Only Show Read I	Messages Only Arch	ive Restore	

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3 THIRD PARTY APPOINTMENTS

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
- Third Party Reconciliations Where you are able to view the details of finalised AA88's

<u>Step 1</u>

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.

What is this? You are in sync with SARS! Description # of Transactions Amount Issued AA89s 25 R30.750.00 Completed AA89s 13 R17.000.00 Cancelled 1 R750.00 Finalized 12 R16.250.00 Active AA88s 12 R13.750.00 Not vet dua 0 R0.00 Overdue (Default) 12 R13.750.00 Last Online Sync Date 1 2013-08-08 Sync Date 1 2013-08-08	You are in sync with SABSI Description # of Transactions Amount Issued AA89s 25 R30.750.00 Completed AA89s 13 R17.000.00 Cancelled 1 R750.00 Finalized 12 R16.250.00 Active AA80s 12 R13.750.00 Not yet dua 0 R0.00 Overdue (Default) 12 R13.750.00	You are in sync with SARSI Description # of Transactions Amount sued AA89s 25 R30.750.00 mpleted AA89s 13 R17.000.00 incelled 1 R750.00 tailzed 12 R16.250.00 tve AA80s 12 R13.750.00 tvet dua 0 R.0.00 rerdue (Default) 12 R13.750.00	A88 Online Information	on Information regarding your current SA	AS status of your A488s.		
Description # of Transactions Amount saved AA88s 25 R30.750.00 ompleted AA80s 13 R17.000.00 ancelled 1 R750.00 inalised 12 R16.250.00 ctive AA80s 12 R13.750.00 ot yet dua 0 R0.00 iverdue (Default) 12 R13.750.00	Description # of Transactions Amount saved AA88s 25 R30.750.00 ompleted AA80s 13 R17.000.00 ancelled 1 R750.00 inalised 12 R16.250.00 ctive AA80s 12 R13.750.00 ot yet dua 0 R0.00 iverdue (Default) 12 R13.750.00	Description # of Transactions Amount swed AA89s 25 R30.750.00 mpleted AA89s 13 R17.000.00 incelled 1 R750.00 railsed 12 R16.250.00 tive AA88s 12 R13.750.00 redue (Defsult) 12 R13.750.00 redue (Defsult) 12 R13.750.00 et Online Sync Date ; 2013-05-08 Sync Date ; 2013-05-08	/hat is this?		States in	- X -	131 8
saved AA885 25 R30.750.00 completed AA885 13 R17.000.00 cancelled 1 R750.00 inalized 12 R16.250.00 active AA885 12 R13.750.00 active AA885 12 R13.750.00 bit yet dua 0 R0.00 Overdue (Default) 12 R13.750.00	saved AA885 25 R30.750.00 completed AA885 13 R17.000.00 cancelled 1 R750.00 inalized 12 R16.250.00 active AA885 12 R13.750.00 active AA885 12 R13.750.00 bit yet dua 0 R0.00 Overdue (Default) 12 R13.750.00	swed AA855 25 R30.750.00 mpleted AA855 13 R17.000.00 incelled 1 R750.00 taized 12 R13.750.00 tvet dua 0 R13.750.00 rerdue (Default) 12 R13.750.00 serdue (Default) 12 R13.750.00	You are in sync with	SARSI			
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ancelled 1 R750.00 nalized 12 R16.250.00 ctive AA88s 12 R13.750.00 et vet due 0 R0.00 verdue (Default) 12 R13.750.00	ancelled 1 R750.00 nalized 12 R16.250.00 ctive AA88s 12 R13.750.00 et vet due 0 R0.00 verdue (Default) 12 R13.750.00	Incelled 1 R750.00 Include 12 R16.230.00 It ve AA88 12 R13.750.00 redue (Default) 12 R13,750.00 at Online Synt Date + 2013-08-08	sued AA88s	25	R30.750.00		
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ctive AA83s 12 R13.750.00 st vet dua 0 R0.00 verdue (Default) 12 R13,750.00	ctive AA83s 12 R13.750.00 st vet dua 0 R0.00 verdue (Default) 12 R13,750.00	Live AA88s 12 R13.750.00 k vet dua 0 R.0.00 rerdue (Default) 12 R13.750.00 at Online Synt: Date + 2013-03-08 Image: Synt Date + 2013-03-08 Image: Synt Date + 2013-03-08	encelled	1	R750.00		
ot vet due D R0.00 Verdue (Default) 12 R13,750.00	ot vet due D R0.00 Verdue (Default) 12 R13,750.00	t vet dua 0 R0.00 R13,750.00 at Online Syn: Date 1 2013-03-08	nalized	12	R16,250.00		
verdue (Default) 12 R13,750.00	verdue (Default) 12 R13,750.00	rerdue (Default) 12 R13,750.00 at Online Sync Date 1 2013-05-08	ctive AA88s	12	R13.750.00		
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ast Online Sync Date / 2013-05-08	ast Online Sync Date : 2013-08-08						
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		Party Appointments / Cancellations			16 16 1		17
		Party Reconciliations	A REAL PROPERTY OF A REAL PROPER		and the second second	-	

Please ensure the status reflecting on this screen is "You are in sync with SARS".



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

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

AA88 Online Information This screen below contains information regarding your current SARS status of your AASS I Understand Back Next You are in sync with SAR5! This line represents the total number of AA88 # of Transactions Description Amount transactions issued against your PAYE number ed AASSs 25 R30.750.00 since the inception of AA88's on edsyfile. This number would continually grow as more Completed AA88s 13 R17.000.00 transactions are issued by SARS. It displays the Cancelled 1 R750.00 umber of transactions and the R-value am Finalised 12 R16.250.00 some employees might have multiple transactions. Active AA88s 12 R13.750.00 Not yet due 0 R0.00 Overdue (Default) 12 R13,750.00 ast Online Sync Date / 2013-05-08

To view a description of each category listed, click on "What is this?"

- **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.
- **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.
- **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 active AA88 transactions against your PAYE number. These are the transactions that require action by the employer. Active transactions could either be "Not yet due" (prior to due date) or "overdue" (default –

past due date). It displays the number of transactions and the Rand value amount Please note that some employees may have multiple transactions in different statuses.

- **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.
- **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.

Step 2

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.

hird Pa	arty Trans	saction and I	Monetary I	nformation						
hird Pa	arty Appo	intments /	Cancellatio	ns						
Third	party app	pointments/	cancellatio	ins						
				intments and cance	lations					
		e en ene ente	party appa	in the second						
Ermi	aloven	1		/				-	_	
	earch:	_					t from date :			Clear Filter
	earch:	Name	-				ived date to			
	2020		-				-		$ \rightarrow $	
Exp	ort to pa	yroll file	Import	from payroll file	Sub	mit	Manage Payr	nents	Bu	lk Print
AA88	B Details									
1488 m	esultis for a	above search								
ST12522,985	endlar och i star o		COMPARES-	1			\rightarrow (
	Name	ID N	umber	Income Tax Ref	Status		Outcome		Transacti	Print Letter
					ACTIVE	Deceased			Details	Print
				1	ACTIVE	Not employ	yed	•	Details	Print
					COMPLETED				Details	Print
	-	1	_		COMPLETED	-		+	Details	Print
		-	_		ACTIVE	1		· 1	Details	Print
	_	-	_		ACTIVE	Employmen	nt confirmed	•	Details	Print
-										-
	-				1				- 0	
	athy Reason	nciliations							-	

Please note: Outcomes can only be captured for taxpayers with an "Active" status.

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, outcome etc.

AA	18 Details									
								())/	
	Name	1.	ID Number	3.	Income Tax Ref	2 .	Status	Outcome	Transacti	Print Letter

4 VIEWING AA88 DETAILS

Step 1

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.

ird Party Appo	intments / Can	cellations	and the second			-	
Third party ap	pointments/can	cellations					
his screen show	s all the third par	ty appointments and can	cellations				
X	0		-	-			
Employer:	(section as a section of the sectio			Statement from date			Clear Filter
Search	Name			Issued date to			
				1-1-1		1	1
Export to pa	yroll file	Import from payroll fi	le Sub	mit Manage P	ayments	Bu	lk Print
AA88 Details							
A88 results for	above search crite	ria					
		1				Transacti	
Name	ID Numbe	Income Tax Ref	Status	Outcome		Hansactin	Print Letter
	100		ACTIVE	Deceased		Details	Print
			ACTIVE	Not employed	•	Details	Print
			COMPLETED			Details	Print
			COMPLETED		*	Details	Print
			ACTIVE		🗸	Details	Print
			ACTIVE	Employment confirmed		Details	Print
1-1			1				
ird Party Reco			1-1-			_	

The following tables will be displayed when clicking on "**Details**" and will provide a view of the history of the AA88 transaction.

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ransaction Status Issue Date Start Date	End Date 20120930	Monthly Deduction	Amount	Payment
DEFAULTED 20120824 20120930 DEFAULTED 20120924 20121031		Deduction		Payment
Number Status Issue Date Start Date DEFAULTED 20120824 20120930 DEFAULTED 20120924 20121031		Deduction		Payment
DEFAULTED 20120924 20121031	20120930	1/2020/01/01/02		Reference
		4704.4	4704.4	1
DEFAULTED 20121127 20121231	20121031	500	500	-
	20121231	500	500	-
				and the second second
Third Party Appointments – Completed (Finalised and Canco	elled)			
detailed list of completions are listed below				
Transaction Status Issue Date	Completion Date	Completio Reason	n	Value At Completion Date
CANCELLED 20120724	20120822	Taxpayer I	Not employed	4704.4
CANCELLED 20130224	20130228	SARS ERR	DR	1750

The Active (Issued and Defaults) 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.
Defaulted	Active	These are transactions with a due date (Start Date) in the past indicating that the employer defaulted in paying the amount due to SARS.

The Completed (Finalsied and Cancelled) 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.

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

Step 2

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.

A88 Details							
	bove search criteria	/				M	-17
Name	ID Number	Income Tax Ref	Status	Outcome		Transacti	Print Letter
No.			ACTIVE	Deceased	•	Details	Print
1			ACTIVE	Not employed		Details	Print
R			COMPLETED		v	Details	Print
_	-	_	COMPLETED			Details	Print
1			ACTIVE			Details	Print
1		-	ACTIVE	Employment confirmed	•	Details	Print
							1

5 MANAGING OUTCOMES

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**).

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.

Step 1

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 AA88:

1. Employment confirmed:

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

2. Not employed:

- The employer indicates that the employee is no longer employed or unknown
- Employer is permitted to reject the AA88 appointment

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3. Request Affordability:

- The employer indicates that the taxpayer won't be able to afford the full amount requested
- SARS will use the employees IRP5/IT3(a) information to calculate affordability terms
- 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

4. Taxpayer Estate – Deceased:

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

5. Taxpayer Estate – Insolvent:

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

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

Step 2

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

	intments/cancell						
n'a scrisen showar	all the third party a	ppointments and cario	e//aricess.				
Employeri ⊨	100			Statement Instatement			Clear Filter
Search	Name			lassant date to			
2	- 10-			1 - Here is a			1000
Export to payr	oll file Imp	ort from payroll file	Sub	mit Manage Paym	anta	Ba	ilk Print
ASS Details							
dil results for ab	niel search costana						
		1				0.974	
Name	10 Number	Income Tax Ref	Status	Outcome		Transacti	Print Letter
21		2	ACTIVE	Decessed		Detaile	Print
-	-		ACTIVE	Not employed		Defails	Print
-	-		COMPLETED		1+1	Betails	Fried
S.C.	-	-	COMPLETED		14	Octails	Print
10			ACTIVE			Detaile	Print
-		- (a	ACTIVE	Employment confirmed	•	Detaile	Print
				Not employed			
				Enquest Attordationly			
				Decessed			
				Instivent	•		

Note: If an employer is not going to import the AA88 information into their own payroll system, please proceed to section 8 Submit updated outcomes to SARS.

6 ADDING DEDUCTIONS TO PAYROLL

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.

<u>Step 1</u>

To generate an export file including all active AA88's, click on Export to payroll file at the top of the table, and click **Yes** to confirm.



Alternatively, specific transactions may be selected on the left to include in the **"Export to payroll file".**

ABB Details					
And Description of Street and	Status	Outcome		Transacti	Point Letter
	ACTOR	Decessed	. v	Details	Prost
Only the selected items will be exported. Continue?	ACTOR	Not employed	w	Detaite	Print
Yes No	COMPLETED		1.4	Details	Print
	COMPLETED			Details	Print
	ACTIVE			Details	Print
	ACTIVE	Englayment cardonad		Details	Print

Step 2

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

and the state of the state	intments/cancellations						
s screen shows a	all the third party appoint	ments and cancellations					
Export file			17		×		Clear Filter
Save in:	🕌 New folder	•	← 🗈 💣 💷 ◄				
C.	Name	*	Date modified	Туре	Size	Bu	lk Print
Recent Places		No items	match your search.				14
Desktop							. 18
						-	Print Lette
Libraries						la 🛛	Print
i 🌉						Is	Print
Computer						ls_	Print
Network						ls Is	Print
TYCLWOIK			m			Is	Print
	File name: expor	t file name		•	Save		
				12.00	Cancel		
					1		

7 IMPORT STATUS UPDATE FROM PAYROLL SOFTWARE

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.

<u>Step 1</u>

Click **Import** from Payroll File to start this process. Select the **relevant file**, and click on **Open** to import.

	tments/cancella						
screen shows all	the third party ap	pointments and car	cellations				
nalauan 783	10122203-Charmi	no Distants Made		22			Clear Filter
Select file to in	mport					×	1
Look in:	New folder		-	🗢 🗈 💣 🎫			
C.	Name	*		Date modified	Туре	Size	Bulk Print
Recent Places	🖲 outcome im	nport.csv		2013/05/08 11:47	Microsoft Office E	0 KI	X /
Desktop							
Desktop							Print Letter
Libraries							Print
							Print
Computer							Print
							Print
Network							Print
	•			III	-	×.	Print
	File name:				•	Open	
	Files of type:	CSV files			-	Cancel	
						10	

<u>Step 2</u>

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

D	cport to payroll	Impo	rt from payroll file	Sub	mit Manage Pay	ments	Bu	lk Print
	8 Details							
	results for above				1	\bigcap	16	. 1
	Name	ID Number	Income Tax Ref	Status	Outcome		Transacti	Print Letter
1			-	ACTIVE	Deceased	•	Details	Print
1		-		ACTIVE	Not employed	•	Details	Print
1				COMPLETED			Details	Print
-				COMPLETED		v	Details	Print
-				ACTIVE	Request Affordability	•	Details	Print
1				ACTIVE	Employment confirmed	•	Details	Print

8 SUBMIT UPDATED OUTCOMES TO SARS

Step 1

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).

	8 Details		/)		XI
		re search criteria				\bigcap	16	-17
	Name	ID Number	Income Tax Ref	Status	Outcome		Transacti	Print Letter
/				ACTIVE	Deceased		Details	Print
/				ACTIVE	Not employed	•	Details	Print
				COMPLETED		v	Details	Print
				COMPLETED		v	Details	Print
/				ACTIVE	Request Affordability	•	Details	Print
		h		ACTIVE	Employment confirmed		Details	Print

Step 2

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.

EXTERNAL GUIDE Third Party Appointment AA88 e@syFile[™] Employer User Guide IT-easyFile-G001

All current Active AA88 Trans	actions		
1 P		$\sim \sim \sim$	
Current Transaction Status	# of Taxpayers	# of Transactions	Amount
ssued (Not yet due)	3	5	R74,284.66
Default (Overdue)	3	21	R45,954.40
otal of transactions	6	26	R120,239.06
Active AA88 Transactions abo	ut to be submitted		N. N. N. N. W.
		<u>λ</u>	· · · · · ·
Outcomes Selected	# of Taxpayers	# of Transactions	Amount
lot 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
ssued (Not yet due)	1	1	R70,784.66
Default (Overdue)	0	0	R0.00

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.



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.

	Third Party Appointments /	Concellations						
Indefication Centre CESTRATION	Third party appointments	/cancellations						
eFiling Registration	This acted observal the thi	of party appointments and cano	nikationa					
PORT	and the second s				5.00			
Import/Export Payool File	THORNE PROFILE			Statute Law York		1		
PLOYEE ADMIN	Searche Name		-	And the second		_		
Viewe Britt Errephrymen		10		Concentration of the second		10		
NTHLY PROCESS	Export to payroll file	Import from payroll file	Export to CS	V Submit	Manage Pay	-	Balk Print	
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CONCILLATION	STREET require for along a sense							
EAVE Dailyloand	171	and the second second						-
Destaution	Rans	ID Number	Econe Tex Ref	Outcome		transacti	Print Latine	
Cancel Certificpts Kange	MARY RANNO RELINER, NOT		2012754147			Details	Print	
Adjustments:	NICO PERSERA	7008295254086	0075038688	SARS Response Received		Detaile	Print	
Receit Austanti	AREY JETHRO HITHERULA CA	1201245874088	0478777878	SARS Response Received		Details	Print.	
INISSION	Drukelogentum Troks	481707052088	0012591100	BARS Response Received		Ortalia	Print	1
Submit to SARS	VINCENT BHENANC HINLINGS	us estimations	0394020834			Details	Print	-
ND DARTY APPOINTHERTS	30+44 DAVID REAR ID	which to vesse	CONDUCTION OF	Englayment confirmed		Details	Print	-
Third Perty Appointments	HERMAN 105-A WAY HI	\$701243403080	0484275148				100 C	-
PLOYER ADMEN	-			SARS Responses Received		Details	Print	2
New York Charge	MANUTE TRANSPORT	201111111100	Contraction of	SARS Response Received	•	Dytails	Print	
	CHAR BOOK LINULA CE	\$309636311083	C2+9156860		•	Details	Friet	2
	D NORRETTZELO MADOR ENVILLA	A eAt#185254088	0040233348	Affordability - 6 months	•	Details	Print	
aynibrumise Application	📋 каладонатся надож ненан	sizia (HR dollaroocococo	0048158611		•	Detaile	Prost	5
Historia Italia.	DIRL ENDA LIMUL ES	700403031364	0122242148	SAXS Response Received		Detaile	Print	
Participant of the second s	SPINO GRON AUNA 142	38050-008013	0601153438	De		Detaile	Print	1
n Application Help	THE HEART S	TELEVISIAN	ALCONOLUM.	1			1	=
	ITANS Defaults	and the state of the second						
Update	ITASS Defaults							

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.



9 MAKING BULK PAYMENTS TO SARS

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.

<u>Step 1</u>

Login to e@syFile™ Employer, select **Third Party Appointments** and proceed to **Third Party Appointments/Cancellations.**

<u>Step 2</u>

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"**.

Export to payro	ll file Impo	rt from payroll file	Sub	mit	Manage Payme	nts	Bu	lk Print
AA88 Details		/		1	1		\sim	141
ARGO Details	we search criteria	/			\setminus (116	1
Name	ID Number	Income Tax Ref	Status	0	utcome		Transacti	Print Letter
		_	ACTIVE	Employment conf	irmed	•	Details	Print
1			ACTIVE	Employment conf	irmed	•	Details	Print
	1	201	COMPLETED				Details	Print
			COMPLETED				Details	Print
			ACTIVE	Employment conf	irmed		Details	Print
1		-	ACTIVE	Employment conf	irmed		Details	Print

Step 3

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 AA88 transactions to include in your bulk payment and click Continue to proceed.

Below is a lis	t of the selecte	d AABI transa	clines you wish to pr	W.						
Verne velect it	ama pris want to	pay and click en	Nie	1.15		4				
Select All	Expand All	Collapse All	Transaction #	Issue Date	Start Date	End	Hoothly deductio n	Amount due	Payment Reference Number	Selec t
1 221										12
0			-	20120924	20121031	20121031	500	500	And other Designation of the local division of the local divisiono	V
0				20121127	20121231	20121231	500	500	-	12
0			-	20120824	20120930	20120930	4704.4	4704.4	-	E
										Z
- 🚨 📖								-		1
										2
						_	-		-	

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

Enter Pay	ment Details	
-	Payment Method	
	Credit Push	
	O Debit Pull	
	Submit Cancel	

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.

Enter Payment Details	
	it Method lit Push t Pull
Bankir	ng Details
Bank Account Holder	
Bank Name	ABSA
Bank Account Number	
Bank Account Type	Cheque 🛛 🔻
Branch Number	
Submit	Cancel

<u>Step 5</u>

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



<u>Step 6</u>

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.

Single payment Partially Paid Batches Paid Batches Unpaid Batches File Status	Goae
Taxpayer: Payments: Outstanding	•
 This page allows you to: Capture payment details regarding tax return payments you have already made manually Create payment instructions to the bank of your choice to do the actual payment to SARS Tip: You can submit payments any time before the payment due date, with an effective date of the payment due date. The payment will only be processed on the effective date. Please be aware that there is a RS00,000 limit on payments unless you use one of the following banking products: ABSA - Cash Focus, ABSA Corporate Banking, ABSA Direct - Internet Banking, Autopay (Standard Bank), FHB - CAMS Online Banking, Internet Banking, Internet Banking, Internet Banking, Internet CATS) or CitiConnect. 	а Бе

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.

<u>Step 7</u>

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.

	David Carly In							
ulk Payment Batche	s - Unpaid							
arch:								
File Uploaded	(Format: YYYY	/MM/DO)						
From Date		To Date	F	ile Name				
211	-	- EX3						
(date)		Tradition (
and the second second second		and all the second						
Payment Grouping Nu	im	Batch Num	Ref	erence Num				
and the second second second		Batch Num]				
and the second second second		Batch Num]	available during off peak	periods.		
and the second second second		Batch Num		t functionality is only	available during off peak	periods.		
and the second second second		Batch Num]	available during off peak	periods.		
Payment Grouping Nu		Batch Num		t functionality is only	available during off peak Payment Method	periods. Bat <u>ch Tota</u> l	View	Рау
and the second second second		Batch Num Please note: Tr	ne Bulk Paymen	t functionality is only		Batch Total	View View Detail	Pay Pay Batch

Click Confirm Payment and follow the prompts to finalise the Bulk payment.

Single payment	Partially Paid Batshes	Paid Batches	Unpaid B	atches	File Status	Clese
Bulk Payment Batch S	ummary					
Organisation Name	_	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:	0	AB		
		Format: yyyy/mm/dd				
Please select a Credit F	ush account from which to	pay				
Please select an optio	n	a				

10 MONTHLY RECONCILIATION PROCESS

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 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.

Construction of the second second	econciliation S	tatement							
s screen sho	ws reconciliation	per taxpayer	against the AA88	appointments	and cancellation	5			
1	X	/		X	- 10		1	1996	
Employer	7	-	-						Clear Filter
Search:	Name								
				/					
				Bulk Print	Export to CS	v			
	econciliation b							ana.	
88 recon resi	ilts for above se	arch criteria			- 1-	1	- <u>_</u>	YX	
Name	ID Number	Income Tax	Balance at Start	Appoint- ments Made	Cancella- tions Made	Settle- ments Received	Balance at End	Default Value	Print Letter
-			36250	0	0	0	36250	36250	Print
			9500	0	0	0	9500	9500	Print
	-	1.00	0	11106.01	0	0	11105.01	1851	Print
		-	6666.67	o	0	0	6666.67	6666.67	Print
-		-	1250	0	0	1250	0	0	Print
-	- 40	-	500	o	0	0	500	500	Print
	- 1 .	10	8250	0	0	0	8250	8250	Print

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.

Statement								
Responsible Third Party)			Statement Details		
Third Party Name						Statement Date 201	3-05-10	
Third Party ID/Company Ref N	lumber							
Reference number								
Third Party Recon	ciliation By Taxpaye							
Third Party Recond Taxpayer Name	ciliation By Taxpaye Taxpayer Reference Numbe	r Taxpayer ID / Pasport 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
-				Statement Period	Cancellation made during Statement Period			

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

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
- Visit your nearest SARS branch
- Contact your own registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 7277
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).