

Media Releases 2010

SARS Launches New Employer Monthly Declaration form (EMP201) Form

Pretoria, 11 March 2010 - Employers submitting their monthly declarations (EMP201s) to the South African Revenue Service will be required to do so using a new EMP201 form for the March declaration, due on 7 April.

SARS will no longer be accepting the old EMP201 form. Employers are required to complete their monthly declaration and submit it to SARS on or before the 7th of each month according to the provisions of the Fourth Schedule to the Income Tax Act 58 of 1962.

The introduction of the new form is part of our efforts over the past two years to modernise and simplify tax processes in line with international best practices. This has seen the transformation of the tax process from a paper-based, labour-intensive process to an automated one.

The new form requires employers to only declare their payments, and not liabilities, to SARS using a unique nineteen digit payment reference number (PRN) that is pre-populated on to the form. Employers will then reconcile their liabilities during the Employer Tax Season using the Employer Reconciliation Declaration (EMP501) form.

The payment reference number is an essential new addition. Employers will now be allowed to adjust previous declarations and reallocate credit amounts to other periods using the PRN. The PRN must also be used when making payments and lodging queries.

The EMP201 form has also been integrated, so that employers need only make one payment for Pay-As-You-Earn (PAYE), Skills Development Levy (SDL) and Unemployment Insurance Fund (UIF). These payments will then be recorded as the employer's provisional liability for each tax type for the relevant period.

Last month SARS launched a Step-by-Step guide to the new EMP201 to help employers get to grips with the new form and their payment requirements. Employers can visit the SARS website link for the [step-by-step guide](#) guide or the eFiling website. They can also visit a SARS branch, call the SARS Contact Centre on 0800 00 SARS (7277) or visit www.sars.gov.za for more information.

SARS will continue to keep employers informed as it works hard towards a seamless reconciliation process.

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