eFiling

**Account Management Guide
- Payment Allocation**

SARS eFILING

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1. HOW TO OBTAIN A PAYMENT LISTING

This function will allow you to:

- View all payments made since 20 March 2010, the date when the new Monthly Employer Declaration (EMP201) process was introduced.

- Identify any unallocated payments (payments indicated as unallocated correspond to those contained in the EMPSA in section **Unallocated payments excluded from the cumulative balance**).

Step-by-step process:

- To enter the PAYE Account Maintenance function, click on the **Account Maintenance** tab displayed towards the bottom left of the page.

- Previous payment allocations can be viewed under **Allocation History.**

- You will be provided with a number of selection options under the **Payments Search** tab.

- Select **I would like to view ALL payments.**

Note: Payments listed **only include** all PAYE, SDL and UIF payments made on or after 20 March 2010. A complete payments listing will be displayed indicating the payment value and the amount allocated/unallocated. "Refer to Drawer" payments will also be listed.

- The Payments Listing also provides an indication as to how the unallocated portion of the payment may be resolved (by clicking on the icon on the far right of the transaction). Two options are available:

  - **Allocate a Payment:** Payments that are fully unallocated and which can be resolved using the account maintenance function – refer to **2. How to allocate a payment** below.

  - **Re-allocate a Payment:** Refer to **3. How to re-allocate a payment** below. Payments that have already been allocated / partially allocated to a valid EMP201 will display as '**use the EMP201 process**'.

2. HOW TO ALLOCATE A PAYMENT

What this function will allow you to do:

- Allow you to assign an unallocated payment to a specific EMP201 declaration.

Note: In order to allocate a payment, the EMP201 declaration must be unpaid.

Step-by-step process:

- Enter the PAYE Account Maintenance function by clicking on the **Account Maintenance** tab displayed towards the bottom left of the page.

- A number of selection options will be displayed.

- Select the option **I would like to allocate all UNALLOCATED payments.**

- You will be requested to indicate which EMP201 declarations you would like to allocate these payments to.

- You have the following options:

  - **I would like to view all debit balances** – this will provide you with all tax periods from March 2010 to date that you can assign an unallocated payment to, in other words, all tax periods that have unpaid EMP201 declarations. You would use this option if you did not have specific details of the EMP201 to which the unallocated payment should be assigned and would therefore like to view the possible alternatives.

- **I would like to view debt balances for EMP201 PRN** – this option allows you to select a specific EMP201 declaration against which the payment must be allocated. To do this, enter the last nine digits of the EMP201's PRN into the designated field.

- **I would like to view all debt balances between** – this will provide you with all tax periods that have unpaid EMP201 declarations within a specified range.

- On selection, you will be provided with a listing of all unallocated payments and a listing of unpaid EMP201 declarations to which these payments may be allocated.

- You are now required to select the payment and the EMP201 declaration which are to be matched by clicking the radio button that appears to the left of each transaction.

- Once you have selected the transactions, click the **Submit Allocation** button.

- A summary of the selection will be displayed for final confirmation.

Note: EMP201 declarations are payable on the 7th of the month following the end of the tax period. Penalties and interest will be imposed if the selected payment has a payment date that is after the due date of the EMP201 to which it is has been allocated.

- To change the allocation, click the **Back** button.

- To confirm the allocation, click the **Submit Allocation** button. The allocation will then be submitted and processed immediately by SARS.

- To perform another allocation, click on **Back to PAYE Account Search.**

- The result of the allocation will be displayed in the listing of payments and debt balances. A payment may no longer appear available and an EMP201 declaration value would have reduced with the allocation.

- You can confirm that the payment has been allocated by viewing the payment listing. This is done by selecting the option **I would like to view ALL payments** as detailed in the step-by-step process **Obtain a Payment Listing**. The selected payment should now show as allocated.

3. HOW TO RE-ALLOCATE A PAYMENT

This function will allow you to:

- Request SARS to re-allocate a payment, in other words, amend an existing payment allocation.

- Request multiple re-allocations at any one time.

Please note that processing of this type of request does not happen immediately since SARS has to evaluate the request and agree to the re-allocation as indicated.

Step-by-step process:

- Enter the PAYE Account Maintenance function by clicking on the **Account Maintenance** tab displayed towards the bottom left of the page.

- A number of selection options will be displayed.

- Select the option **I would like to Reallocate Payments.**

- As in the case of **How to Allocate a Payment**, you will also be requested to indicate which unpaid EMP201 declarations you would like to re-allocate these payments to.

- You have the following options:

  - **I would like to view all debit balances** – this will provide you with all possible tax periods from March 2010 to date that you can assign a payment to, in other words, all tax periods that have an unpaid EMP201 declaration.

  - **I would like to view debt balances for EMP201 PRN** – this option allows you to select a specific EMP201 declaration against which the payment must be allocated. To do this, enter the last nine digits of the EMP201's PRN into the designated field.

  - **I would like to view all debt balances between** – this will provide you with all tax periods that have unpaid EMP201 declarations within a specified range.

- On selection, you will be provided with a listing of all fully or partially allocated payments and a listing of unpaid EMP201 declarations to which these payments may be re-allocated.

- A payment may be re-allocated against:

  - A single tax period, or

  - Multiple tax periods.

- A single tax period may be selected by clicking the radio button next to the applicable tax period whereas multiple periods may be selected by clicking the **ALLOCATE TO PERIOD** button.

- In the case of an allocation to a single period, select both transactions by clicking the radio button that appears to the left of each transaction, and click the **Continue** button.

Note: EMP201 declarations are payable on the 7th of the month following the end of the tax period. Penalties and interest will be imposed if the selected payment has a payment date that is after the due date of the EMP201 to which it is has been allocated.

- A summary screen will appear indicating the selected payment. The EMP201 declaration to which this payment must be allocated is also reflected. Additional notes should be captured in the bottom left hand block explaining the reasons for the re-allocation. This will assist us in processing your request.

- Click the **Continue** button on completion.

- You will be directed to the list of re-allocations requested for final approval and submission. You may add to the request list by clicking on **Add more**. Multiple payments can be selected and added to the list of re-allocation requests prior to submission to SARS.

Note: A specific payment may, however, only be selected once.

- Once complete, select the button **Submit Allocation** and your request will be sent to our Account Management area for resolution.

- In the event that you would like to re-allocate the selected payment to multiple tax periods, click the **ALLOCATE TO PERIOD** button, and then select the **Continue** button.

- A summary of the selection will be displayed and you will be given an opportunity to indicate the specific tax periods and amounts per PAYE, SDL and/or UIF to which the payment should be allocated as well as add any further explanations to SARS as to the reason for the re-allocation.

- Select the **Continue** button once all the required information has been entered. Once selected, you will be directed to the list of re-allocations for final approval and submission.

- You can add to the list by clicking on **Add More**. Multiple payments can be selected and added to the list of re-allocation requests prior to submission to SARS. A specific payment may, however, only be selected once.

- Once completed, the list can be submitted to SARS by clicking on the **Submit Allocation** button.

- On submission, a case will be created. You can request a status update for each case.

- SARS will respond to the user on finalisation of all payment re-allocation requests and inform you of the outcome for each payment re-allocation request.

4. HOW TO REQUEST A PAYMENT ALLOCATION STATUS

What this function will allow you to do:

- Allow you to view previously submitted allocation requests.

Step-by-step process:

- You can view the payment history of each payment by clicking on the payment. This will indicate not only the current allocation of the payment (i.e. the tax periods the payment is allocated to) but also all previous allocations.

- The payment request can be reviewed as a 'view only' transaction. If you click on **Open**, the details of each case will be displayed.

- Re-allocation to a specific debit and PRN will display as follows:

- Re-allocation to tax periods will display as follows:

- Each individual payment request can then be viewed by the user, once the item has been accessed. You can view the current status of the case by clicking on **Check Status**.

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