

employer connect

What you need to know about the ITA88 process

If you have received a Notice of Agent Appointment (Form ITA88), it means that SARS has instructed you to deduct money from the salaries of some of your employees.

These are monies that the employee owes to SARS and that SARS now intends to recover through appointing you as an agent of SARS to collect the money on behalf of SARS.

This is a last resort measure that SARS has been forced to use due to the fact that taxpayers are not complying with their tax payment obligations.

Because you as the employer have more information about the employee's financial situation, you are advised to use your discretion when determining whether or not the employee is able to afford the once-off lump sum deduction from his/her salary or wages or if monthly instalments over a period of time determined by SARS would be a better alternative.

[Click here for more information](#)