

External Stakeholders

Reference: FIN-CH-L16

Enquiries: George Faber

Tel: 012 422 4624

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**South African Revenue Service**

Tel: 0800 00 SARS (7277)

www.sars.gov.za

Dear Sir / Madam

**ADMINISTRATIVE PENALTY PAYMENTS**

1. With effect from 23 November 2009 administrative penalties will be levied on outstanding Personal Income Tax (PIT) returns. Penalty Assessment Notices (ITP34) will be sent to the applicable taxpayers informing them of their responsibility to pay the relevant penalty.
2. The penalty payments must be accompanied by a penalty allocation slip, which will reflect the unique reference number (which will include the relevant period of 8 digits). This unique reference number will consist of alpha numeric characters.
3. Taxpayers will be able to pay outstanding administrative penalties via the following channels:
  - At a SARS Branch office (note that only cheques will be accepted);
  - Via eFiling, if registered as an eFiler; no ad hoc payments
  - Directly at ABSA, First National Bank (FNB), Nedbank or Standard Bank; and
  - Via Internet banking of the above mentioned banks.
4. Taxpayers are reminded to ensure the correct reference number is used, for correct allocation of funds. Refer to FIN-CH-02-S1 – External Standard Operating Procedure – SARS Payment Rules.
5. Please refer to [www.sars.gov.za](http://www.sars.gov.za), for more information regarding:
  - The "[Tough New Penalties](#)";
  - [FIN-CH-02 – External Policy – SARS Payment Rules; and](#)
  - [FIN-CH-02-FAQ1 - External Frequently Asked Questions – SARS Payment Rules.](#)
6. For queries contact George Faber on the telephone number provided above.

Yours sincerely

**AMANDA VAN VUUREN  
SENIOR MANAGER: BUSINESS SYSTEMS – SERVICE**