



Statement of Account

Enquiries should be addressed to SARS:

Contact Details

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Details

Reference number: 7670794322

Date: 2020/06/12

Statement period: 2019/05/01 to 2019/05/31

Always quote this reference number
when contacting SARS

Summary Information: Employer Reconciliation

TRANSACTION YEAR 2018	23 887.23
TRANSACTION YEAR 2019	83 405.05
TRANSACTION YEAR 2020	0.00
UNALLOCATED PAYMENTS	-127 875.20
CLOSING BALANCE	-20 582.92

Transaction details

Date	Transaction Reference	Transaction description	Transaction value	Transaction allocation information			Account balance
				PAYE	SDL	UIF	
2019/05/31	7670794322LC2019053	DECLARATION	15 769.91	13 816.28	714.51	1 239.12	15 769.91
2020/06/12	7670794322LC2019053	REVISED DECLARATION	-15 738.96	-13 800.00	-708.96	-1 230.00	30.95
2019/06/08		PENALTY	3.10	1.63	0.56	0.91	34.05
2019/06/29		INTEREST @ 10.25 %	0.19	0.10	0.03	0.06	34.24
2019/06/29	7670794322LC2019053	PAYMENT (RECEIPT NO.S40111808)	-1 674.89	-1 467.40	-75.88	-131.61	-1 640.65
2019/06/29	7670794322LC2019053	PAYMENT (RECEIPT NO.S40111808)	-15 769.91	-13 816.28	-714.51	-1 239.12	-17 410.56
2019/06/29	7670794322LC2019053	CREDIT JOURNAL (RECEIPT NO.S40111808)	-1 674.89	-1 466.99	-76.33	-131.57	-19 085.45
2019/06/29	7670794322LC2019053	CREDIT JOURNAL (RECEIPT NO.S40111808)	-15 769.91	-13 816.28	-714.51	-1 239.12	-34 855.36
2019/06/29	7670794322LC2019053	CREDIT JOURNAL (RECEIPT NO.S40111808)	-33.91	-18.16	-5.55	-10.20	-34 889.27
2019/06/29	7670794322LC2019053	DEBIT JOURNAL (RECEIPT NO.S40111808)	1 674.89	1 467.40	75.88	131.61	-33 214.38
2019/06/29	7670794322LC2019053	DEBIT JOURNAL (RECEIPT NO.S40111808)	15 769.91	13 816.28	714.51	1 239.12	-17 444.47
2019/06/29	7670794322LC2019053	DEBIT JOURNAL (RECEIPT NO.S40111808)	1 674.89	1 466.99	76.33	131.57	-15 769.58
2019/06/29	7670794322LC2019053	DEBIT JOURNAL (RECEIPT NO.S40111808)	15 769.91	13 816.28	714.51	1 239.12	0.33
2019/11/01		INTEREST @ 10.25 %(20190801-20191101)	0.03	0.00	0.03	0.00	0.36
2020/01/01		INTEREST @ 10 %	0.01	0.00	0.01	0.00	0.37
2020/06/01		ADJUSTMENT	-0.37	0.15	-0.63	0.11	0.00
		TOTAL LIABILITY	30.95	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-30.95	0.00	0.00	0.00	0.00
		BALANCE: TAX PERIOD 201905		0.00	0.00	0.00	0.00
2020/06/12		ETI CALCULATED 201907	-180.74				
2020/06/12		ETI UTILISED 201907	0.00				
2020/06/12		ETI CARRIED FORWARD 201907	-180.74				
2020/03/01		ETI FORFEIT 201908	180.00				
2020/06/12		ETI CARRIED FORWARD 201908	-0.74				
		CUMULATIVE BALANCE		0.00	0.00	0.00	0.00

Unallocated payments excluded from the cumulative balance

2019/02/08	7670794322LC2019015	PAYMENT (RECEIPT NO.E52895315)	-17 712.64				
2019/08/16	7670794322LC2019053	CREDIT JOURNAL (RECEIPT NO.S40111808)	-17 410.89				
2019/08/16	7670794322LC2019077	CREDIT JOURNAL (RECEIPT NO.S40282569)	-19 494.77				
2019/09/12	7670794322LC2019089	PAYMENT (RECEIPT NO.S40976750)	-19 979.79				
2019/09/26	7670794322LC2019089	PAYMENT (RECEIPT NO.S41055713)	-2 055.41				
2019/09/26	7670794322LC2019077	PAYMENT (RECEIPT NO.S41055874)	-5 006.59				
2019/09/26	7670794322LC2019065	PAYMENT (RECEIPT NO.S41056155)	-21 933.45				
2019/12/04	7670794322LC2019116	PAYMENT (RECEIPT NO.S41767522)	-10 350.00				
2020/05/27	7670794322LC2020032	PAYMENT (RECEIPT NO.S43467539)	-12 482.63				
2020/06/02	7670794322LC2020032	PAYMENT (RECEIPT NO.S43529070)	-1 432.51				
2020/06/09	7670794322LC2020056	PAYMENT (RECEIPT NO.S43603967)	-16.52				

Ageing - Transactions are aged according to the original due date, including all related interest and penalties

Current	30 Days	60 Days	90 Days	120 Days	Total
0.00	0.00	0.00	0.00	0.00	0.00

Compliance Information

Active SDL Reference	L670794322	Seta Code (SDL)	SETA CODE 12 CHAMBER CODE 75200
Outstanding EMP501 Reconciliation/s	2020,	Outstanding EMP201	
Selected For Audit or Verification			
EMPLOYERS OPTING TO MAKE USE OF THE COVID-19 TAX RELIEF FOR PAYE AND/OR ETI MUST ENSURE THAT ALL QUALIFYING CRITERIA ARE MET, INCLUDING THE GROSS INCOME THRESHOLD AND TAX COMPLIANCE STATUS. NOT MEETING THE CRITERIA WILL RESULT IN THE WITHDRAWAL OF THE TAX RELIEF. PLEASE CONSULT THE SARS WEBSITE FOR MORE INFORMATION.			

Statement of Account - General Information

1. The following needs to be taken into account when interpreting this statement of account:

1.1 This statement of account reflects your consolidated PAYE, SDL and UIF liability for the statement period specified and the balances for the transaction year associated with the statement period and the previous 2 transaction years. It does not reflect your full liability across all EMP501 transaction years for which you are liable. Requests for a statement of account relating to the 1991 and later EMP501 transaction years may be requested on-line via SARS eFiling or via the SARS Contact Centre. Statements of Account relating to earlier EMP501 transaction years must be requested from your local SARS Branch Office.

1.2 The SOA may also reflect certain transactions on the part of SARS to allocate unallocated payments to an existing debt or to estimate a declaration for a period where you made a payment but did not submit a declaration. If you do not agree with these transactions undertaken by SARS you can use the mismatch functionality to reallocate the payment(s) or you can submit a declaration for the relevant period. If you do not agree with the allocation made by SARS, you may request the correct allocation in writing. Where SARS has estimated your liability, a request for correction (RFC) can be submitted via the channels available to you.

1.3 All transactions processed up to the issue date of this statement of account that are related or assigned to the statement period requested are displayed as follows:

1.3.1 All liability transactions are grouped together and sorted in transaction date order with the exception of non-financial transactions with a date earlier than the first day of the period;

1.3.2 Other transactions are sorted according to transaction dates; ETI transactions, which have no impact on the PAYE account, have been grouped together and will reflect after the "Cumulative balance"; Receipt numbers for journal and payments are included to allow you to uniquely identify payments and enable you to reconcile back to your bank statement.

1.4 All unallocated payments at the issue date of this statement of account are reflected under the heading "Unallocated payments excluded from the cumulative balance". Unallocated payments those payments that have not been assigned to a tax period, and as a result, to a specific EMP501 transaction year. This may have resulted from an incorrect payment reference number being used or an incorrect EMP201 filing. Procedures to correct payment allocations may be obtained at your local SARS Office, SARS eFiling, or www.sars.gov.za ("How to allocate my payment...").

1.5 The word "Continue" is printed in the event that the number of transactions relating to an EMP501 transaction year exceeds a specified limit. The statement of account will, however, still display the full transaction value for the selected period in the Cumulative Balance. In order to receive all transactional details, please reduce the tax periods within your statement of account request.

1.6 Any amount representing a credit balance is preceded by a minus (-) sign.

1.7 Compliance Information

1.7.1 SETA code indicates the SETA and Chamber code for active SDL registrations

1.7.2 Outstanding EMP501 reconciliations and EMP201s indicate declarations that are currently outstanding. Please ensure that such declarations are filed urgently. The word Continue is printed in the event that the number of compliance failures exceeds a specified limit. Details of all compliance failures may be obtained from your local SARS Office.

2. All declarations, returns and assessments may be subject to audit which could result in a revised assessment being issued.

3. **Caveat** - A decision by the Commissioner to temporarily write off an amount owing does not absolve the employer from the liability and the debt may be re-instated at any time.

4. **Interest** - The rate of interest based on the rate determined by the Minister of Finance in terms of the Public Finance Management Act, 1999. All PAYE, SDL or UIF amounts that remain unpaid past due date, accrue interest on a daily basis at the prescribed rate.

5. **Late payment penalty** - A late payment penalty will be levied on all late payments and/or underpayments at a rate of 10% of the amount underpaid. If you are aggrieved by the imposition of this penalty you may request SARS to remit the penalty if specific circumstances exist. You may request remission from SARS before the date for payment. The basis for remitting the penalty is contained in the Tax Administration Act. If SARS does not remit the penalty you may object and appeal against that decision. The request to remit a penalty must be submitted via eFiling or at the nearest SARS branch.

6. **Payment allocation and payment reference numbers** - Always quote the unique payment reference number (PRN) when making payment. Payments will be allocated to your account in the following manner: 1st Penalties, 2nd Interest, 3rd Tax. Payment allocations to tax periods are based on specific allocation rules which are linked to the unique PRN used on each EMP201 filed. Payment allocation rules are available from www.sars.gov.za or eFiling.

7. Payments are to be made electronically or at the approved financial institutions. When you make a payment, please ensure that you use the correct payment reference number. The following payment channels are available to you:

- Via SARS eFiling (www.sarsefiling.co.za)
 - Electronically using internet banking (EFT - electronic fund transfer)
 - At a branch of one of the following banking institutions: ABSA, Capitec, FNB, Nedbank or Standard Bank
- For more details on payments process details visit the SARS website (www.sarsefiling.co.za)

8. **Change of address and banking details** - Notify the SARS branch nearest to you of any change of registered particulars within 21 business days of any such change.

9. **Net tax due or a refund amounting to R100 or less** need not be settled, but will remain on your account. However, interest resulting from this amount will be calculated per note 4 above.

10. **Your obligation to pay any amount due** in is not suspended by any objection or appeal but SARS will consider a motivated application for such suspension of payment pending the finalisation of an objection or appeal as stipulated within the relevant act.