



South African Revenue Service

Dear Employer,

**PAYE PENALTIES: ADMIN PENALTIES - REQUEST FOR REMISSION, OBJECTION OR APPEAL PROCESS.**

In 2021, SARS implemented administrative penalties on the late or non-submission of EMP501 Employer Reconciliation Declarations.

To dispute these administrative penalties, Employers were requested to use the manual ADR1 for objections and the ADR2 for appeals. This was as a result of the electronic dispute process not being available on eFiling in respect of the late payment and administrative penalties levied.

In an effort to improve its service offering SARS will, as of 23 April 2022, allow for taxpayers to request remission and dispute their PAYE administrative and late payment penalties on the existing dispute process on eFiling. SARS will, therefore, no longer accept manually filed PAYE disputes and remission requests as from 23 April 2022.

Sincerely,

**THE SOUTH AFRICAN REVENUE SERVICE**

**April 2022**

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