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PERSVERKLARING

deur die

Kommissaris van Binnelandse Inkomste

OOR STANDAARD INKOMSTEBELASTING OP WERKNEMERS (SIBW) EN VERWANTE AANGELEENTHEDE

Ter aanvulling van die Adjunk-minister van Finansies se persverklaring op 27 Maart 1990 word daarop gewys dat die voorgestelde wysigings slegs ten opsigte van die 1991 en daaropvolgende jare van aanslag van toepassing is. Die belastingopgawes vir die 1990 jaar van aanslag, met die uitreikingsdatum **5 April 1990,** wat tans aan belastingpligtiges gepos word, moet dus steeds deur hulle ingevul en voor of op 4 Junie 1990 by die verskillende kantore van Ontvangers van Inkomste ingedien word.

Daar is nie belastingopgawes vir die 1990 jaar van aanslag aan getroude vrouens uitgereik nie aangesien dit nie vir hulle nodig is om sodanige opgawes vir daardie jaar van aanslag te verstrek nie.

Vir die 1991 jaar van aanslag (1 Maart 1990 tot 28 Februarie 1991) is alle belastingpligtiges, met inbegrip van getroude vrouens, wie se enigste inkomste netto besoldiging is wat nie die perk van R40 000 per jaar oorskry nie, slegs aan SIBW onderhewig. Die SIBW wat daarvan afgetrek word, verteenwoordig hul finale aanspreeklikheid vir belasting en gevolglik hoef hulle nie 'n belastingopgawe vir die 1991 jaar van aanslag te verstrek nie.

Enige belastingpligtige, dit wil sê ook 'n getroude vrou, wie se netto besoldiging nie R40 000 per jaar oorskry nie maar wat ook belasbare inkomste uit ander bronne ontvang, soos byvoorbeeld 'n besigheid of boerdery, sal egter 'n belastingopgawe vir die 1991 jaar van aanslag moet verstrek.

'n Getroude vrou se beleggingsinkomste—dit wil sê, rente word vir die 1991 jaar van aanslag steeds in haar man se hande belas soos wat tans die geval is. Waar haar netto besoldiging nie R40 000 per jaar oorskry nie en sy ook beleggingsinkomste het, sal sy nie 'n opgawe vir die 1991 belastingjaar hoef te verstrek nie aangesien haar beleggingsinkomste in haar man se hande belas sal word.

PRESS RELEASE

by the

Commissioner for Inland Revenue

CONCERNING STANDARD INCOME TAX ON EMPLOYEES (SITE) AND MATTERS RELATED THERETO

Further to the Deputy Minister's press statement of 27 March 1990 attention is drawn to the fact that the proposed amendments are applicable only to the 1991 and subsequent years of assessment. The tax returns for the 1990 tax year bearing the date of issue **5 April 1990,** which are currently being mailed to taxpayers, must still be filled in and submitted by them to the offices of the Receivers of Revenue concerned on or before 4 June 1990.

No tax returns in respect of the 1990 year of assessment have been issued to married women since they are not required to furnish returns for that tax year.

For the 1991 year of assessment (1 March 1990 to 28 February 1991) all taxpayers, including married women, whose only taxable income consists of net remuneration which does not exceed the limit of R40 000 per annum, will be subject to SITE only. The SITE deducted from such remuneration will represent their final liability for tax and they will consequently not be required to submit tax returns for the 1991 year of assessment.

Any taxpayer, including a married woman, whose net remuneration does not exceed R40 000 per annum but who also receives taxable income from other sources, such as a business or farming, will, however, be required to furnish a tax return for the 1991 tax year.

A married woman's investment income, i.e. interest, will still be taxed in her husband's hands as is the case at present. Where her net remuneration does not exceed R40 000 per annum and she also receives investment income she will not be required to furnish a return for the 1991 tax year since her investment income will be taxed in her husband's hands.

Enige belastingpligtige, met inbegrip van 'n getroude vrou, wie se netto besoldiging die perk van R40 000 oorskry, sal egter 'n belastingopgawe vir die 1991 jaar van aanslag moet verstrek.

Sekere onlangse berigte in die media het die indruk geskep dat sodra 'n werkgewer SIBW van 'n werknemer se netto besoldiging afgetrek het en die werknemer nie verplig is om 'n opgawe te verstrek nie, kan 'n foutiewe berekening van SIBW slegs deur die werkgewer reggestel word. Van werkgewers word vereis om ooraftrekkings van SIBW reg te stel, maar sou hulle vir een of ander aanvaarbare rede nalaat om dit te doen, staan dit enige belastingpligtige wat nie 'n opgawe hoef te verstrek nie, vry om sy Ontvanger van Inkomste om 'n terugbetaling te nader.

Ten slotte word die noodsaaklikheid weer eens beklemtoon dat alle werknemers moet verseker dat hul werkgewers in besit is van 'n IRP 2-vorm wat die werknemers se huidige persoonlike omstandighede aandui, om te verhoed dat foutiewe bedrae belasting van hulle besoldiging afgetrek word.

Uitgereik deur die Kommissaris van Binnelandse Inkomste
Posbus 402
PRETORIA
0001.

Navrae: Mnr. D. M. Goosen.
Tel. (012) 315-5111 (Pretoria).
Datum: 11 April 1990.

Any taxpayer, including a married woman, whose net remuneration exceeds the limit of R40 000 per annum will, however, be required to furnish a tax return for the 1991 year of assessment.

Certain recent reports in the media have created the impression that once an employer has deducted SITE from an employee's net remuneration and the employee is not required to submit a tax return, any error by the employer in calculating the amount of tax can only be rectified by the employer. Employers are required to rectify overdeductions of SITE, but should they for an acceptable reason fail to do so, any taxpayer who does not have to submit a return may approach his Receiver of Revenue for a refund.

In conclusion it must again be emphasised how important it is for employees to ensure that their employers have in their possession IRP 2 forms indicating the employees' present personal circumstances to prevent the deduction of incorrect amounts of tax from their remuneration.

Issued by the Commissioner for Inland Revenue
P.O. Box 402
PRETORIA
0001.

Enquiries: Mr D. M. Goosen.
Tel. (012) 315-5111 (Pretoria).
Date: 11 April 1990.

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