



Reference: 20170515-888

4/4/5/2/2

Enquiries: HA Mouton

Financial Accounting Minute: 0005/2017

To: All WCED employees

**Subject: Income Tax Certificates (IRP 5/IT 3(a))**

1. Tax certificates for the previous tax year (March to February) are printed in June every year and are then distributed to the various pay points to be issued to the relevant employees.
2. The paymasters at the various pay points must hand the tax certificates to the relevant employees. Employees must sign on the accompanying control sheet on receipt of the tax certificate.
3. Certificates of employees who are no longer in service at the same pay point must be forwarded to the new pay point or to their home address, otherwise they must be returned to the Head Office (see address below) together with the control sheet. In all such instances, the paymaster must indicate the status of these tax certificates on the control sheet.
4. For auditing and record-keeping purposes the control sheet, together with tax certificates not issued, must be returned to the following address as soon as possible:

Western Cape Education Department (WCED)  
Grand Central Building  
DFA: Salary Support Tax Section – 7<sup>th</sup> Floor  
Private Bag X9114  
Cape Town  
8000

5. Employees must be informed to keep tax certificates safely.

6. In a case where a tax certificate gets lost and a duplicate is required, a written request for a duplicate certificate must be sent to the above address.
7. A fee will be charged per duplicate tax certificate issued. The WCED Call Centre can be contacted to confirm the current fee. At the time of issue of this minute the tariff, as per the WCED tariff register, is **R70,00** per duplicate tax certificate.
8. Employees must verify their tax number on their certificate and paysheet and, in case of an incorrect tax number, the correct tax number together with proof of it (e.g. a copy of a tax return or a letter from the South African Revenue Service (SARS)) must be forwarded to the above office for correction on PERSAL.
9. The due dates for submission of the different types of income tax returns is controlled and announced by SARS. It is in the interest of each individual employee to adhere to these deadlines, otherwise SARS penalties and/or fines may be incurred.
10. The contents of this minute must be brought to the attention of all employees.
11. Your cooperation is highly appreciated.

**SIGNED:** LJ ELY  
**DEPUTY DIRECTOR-GENERAL: FINANCE**  
**DATE:** 2017-05-18