

Statement of Account

Enquiries should be addressed to SARS:

Contact Details

PO BOX 436
PRETORIA
0001

Tel: 0800 00 7277

Website: www.sars.gov.za

AGRIGEL PTY LTD
PO BOX 2892
DELMAS
2210

Details

Reference number: 7210781839
Date: 2022/04/05
Statement period: 2021/03/01 to 2022/02/28

Always quote this reference number when contacting SARS

Summary Information: Employer Reconciliation

TRANSACTION YEAR 2021	0.00
TRANSACTION YEAR 2022	0.00
UNALLOCATED PAYMENTS	-31.36
CLOSING BALANCE	-31.36

Trading Name: AGRIGEL

Transaction details

Date	Transaction Reference	Transaction description	Transaction value	Transaction allocation information			Account balance
				PAYE	SDL	UIF	
2021/04/08	7210781839LC2021030	DECLARATION	10 337.94	9 052.00	0.00	1 285.94	10 337.94
2021/04/08		PENALTY	1 033.79	905.20	0.00	128.59	11 371.73
2021/04/08		INTEREST @ 7 %	1.99	1.74	0.00	0.25	11 373.72
2021/04/08	7210781839LC2021030	PAYMENT (RECEIPT NO.S46623238)	-11 373.72	-9 959.11	0.00	-1 414.61	0.00
2022/04/01		ADJUSTMENT	0.00	0.17	0.00	-0.17	0.00
		TOTAL LIABILITY	10 337.94	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-10 337.94	0.00	0.00	0.00	0.00
		BALANCE: TAX PERIOD 202103		0.00	0.00	0.00	0.00
2021/05/13	7210781839LC2021042	DECLARATION	7 430.43	6 604.00	0.00	826.43	7 430.43
2021/05/08		PENALTY	743.04	660.40	0.00	82.64	8 173.47
2021/05/13		INTEREST @ 7 %	8.55	7.60	0.00	0.95	8 182.02
2021/05/13	7210781839LC2021042	PAYMENT (RECEIPT NO.S46907700)	-8 182.02	-7 272.13	0.00	-909.89	0.00
2022/04/01		ADJUSTMENT	0.00	0.13	0.00	-0.13	0.00
		TOTAL LIABILITY	7 430.43	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-7 430.43	0.00	0.00	0.00	0.00
		BALANCE: TAX PERIOD 202104		0.00	0.00	0.00	0.00
2021/05/31	7210781839LC2021054	DECLARATION	7 908.80	7 009.00	0.00	899.80	7 908.80
2021/06/08		PENALTY	790.88	700.90	0.00	89.98	8 699.68
2021/07/23		INTEREST @ 7%(20210701-20210723)	69.77	61.83	0.00	7.94	8 769.45
2021/07/23	7210781839LC2021054	PAYMENT (RECEIPT NO.S47475403)	-8 769.45	-7 771.88	0.00	-997.57	0.00
2022/04/01		ADJUSTMENT	0.00	0.15	0.00	-0.15	0.00
		TOTAL LIABILITY	7 908.80	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-7 908.80	0.00	0.00	0.00	0.00
		BALANCE: TAX PERIOD 202105		0.00	0.00	0.00	0.00
2021/07/21	7210781839LC2021066	DECLARATION	8 534.76	7 387.00	0.00	1 147.76	8 534.76
2021/07/08		PENALTY	853.48	738.70	0.00	114.78	9 388.24
2021/07/24		INTEREST @ 7 %	27.82	24.08	0.00	3.74	9 416.06
2021/07/24	7210781839LC2021066	PAYMENT (RECEIPT NO.S47489362)	-9 414.43	-8 149.93	0.00	-1 264.50	1.63
2021/09/01		INTEREST @ 7 %	0.01	0.00	0.00	0.01	1.64
2021/09/07	7210781839LC2021066	CREDIT JOURNAL (RECEIPT NO.S48078624)	-1.80	0.00	0.00	-1.80	-0.16
2022/04/01		ADJUSTMENT	0.16	0.15	0.00	0.01	0.00
		TOTAL LIABILITY	8 534.76	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-8 534.76	0.00	0.00	0.00	0.00
		BALANCE: TAX PERIOD 202106		0.00	0.00	0.00	0.00
2021/02/11	7210781839LC2021078	CREDIT JOURNAL (RECEIPT NO.S45916984)	-298.78	-298.78	0.00	0.00	-298.78
2021/08/06	7210781839LC2021078	DECLARATION	7 623.68	6 664.00	0.00	959.68	7 324.90
2021/08/07		PENALTY	732.49	636.52	0.00	95.97	8 057.39
2021/08/10		INTEREST @ 7 %	5.62	4.88	0.00	0.74	8 063.01
2021/08/10	7210781839LC2021078	PAYMENT (RECEIPT NO.S47686827)	-961.46	-1.78	0.00	-959.68	7 101.55
2021/08/10	7210781839LC2021078	PAYMENT (RECEIPT NO.S47686827)	-6 664.00	-6 664.00	0.00	0.00	437.55
2021/08/10	7210781839LC2021078	PAYMENT (RECEIPT NO.S47686827)	-7 625.46	-6 665.78	0.00	-959.68	-7 187.91
2021/08/10	7210781839LC2021078	DEBIT JOURNAL (RECEIPT NO.S47686827)	961.46	1.78	0.00	959.68	-6 226.45
2021/08/10	7210781839LC2021078	DEBIT JOURNAL (RECEIPT NO.S47686827)	6 664.00	6 664.00	0.00	0.00	437.55

Transaction details

Date	Transaction Reference	Transaction description	Transaction value	Transaction allocation information			Account balance
				PAYE	SDL	UIF	
2021/09/07		INTEREST @ 7 %(20210901-20210907)	2.35	1.83	0.00	0.52	439.90
2021/09/07	7210781839LC2021078	CREDIT JOURNAL (RECEIPT NO.S48078624)	-471.77	-471.77	0.00	0.00	-31.87
2021/09/07	7210781839LC2021078	CREDIT JOURNAL (RECEIPT NO.S48078624)	-440.41	-342.67	0.00	-97.74	-472.28
2021/09/07	7210781839LC2021078	DEBIT JOURNAL (RECEIPT NO.S48078624)	471.77	471.77	0.00	0.00	-0.51
2022/04/01		ADJUSTMENT	0.51	0.00	0.00	0.51	0.00
		TOTAL LIABILITY	7 623.68	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-7 623.68	0.00	0.00	0.00	0.00
		BALANCE: TAX PERIOD 202107		0.00	0.00	0.00	0.00
2021/09/07	7210781839LC2021080	DECLARATION	9 040.18	8 030.00	0.00	1 010.18	9 040.18
2021/09/07	7210781839LC2021080	PAYMENT (RECEIPT NO.S48078624)	-9 040.18	-8 030.00	0.00	-1 010.18	0.00
2021/09/07	7210781839LC2021080	CREDIT JOURNAL (RECEIPT NO.S48078624)	-9 040.18	-8 030.00	0.00	-1 010.18	-9 040.18
2021/09/07	7210781839LC2021080	DEBIT JOURNAL (RECEIPT NO.S48078624)	9 040.18	8 030.00	0.00	1 010.18	0.00
		TOTAL LIABILITY	9 040.18	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-9 040.18	0.00	0.00	0.00	0.00
		BALANCE: TAX PERIOD 202108		0.00	0.00	0.00	0.00
2021/10/05	7210781839LC2021092	DECLARATION	12 727.81	11 305.95	0.00	1 421.86	12 727.81
2021/10/07	7210781839LC2021092	PAYMENT (RECEIPT NO.S48377054)	-12 727.81	-11 305.95	0.00	-1 421.86	0.00
2021/10/07	7210781839LC2021092	PAYMENT (RECEIPT NO.S48377054)	-12 727.81	-11 305.95	0.00	-1 421.86	-12 727.81
2021/10/07	7210781839LC2021092	DEBIT JOURNAL (RECEIPT NO.S48377054)	12 727.81	11 305.95	0.00	1 421.86	0.00
		TOTAL LIABILITY	12 727.81	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-12 727.81	0.00	0.00	0.00	0.00
		BALANCE: TAX PERIOD 202109		0.00	0.00	0.00	0.00
2021/11/02	7210781839LC2021105	DECLARATION	10 725.72	9 573.48	0.00	1 152.24	10 725.72
2021/11/02	7210781839LC2021105	COVID-19 TAX RELIEF	-3 350.72	-3 350.72	0.00	0.00	7 375.00
2021/11/05	7210781839LC2021105	COVID-19 TAX RELIEF	3 350.72	3 350.72	0.00	0.00	10 725.72
2021/11/05	7210781839LC2021105	PAYMENT (RECEIPT NO.S48628382)	-10 725.72	-9 573.48	0.00	-1 152.24	0.00
		TOTAL LIABILITY	10 725.72	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-10 725.72	0.00	0.00	0.00	0.00
		BALANCE: TAX PERIOD 202110		0.00	0.00	0.00	0.00
2021/12/06	7210781839LC2021117	DECLARATION	9 755.26	8 745.50	0.00	1 009.76	9 755.26
2021/12/06	7210781839LC2021117	PAYMENT (RECEIPT NO.S48905103)	-9 755.26	-8 745.50	0.00	-1 009.76	0.00
		TOTAL LIABILITY	9 755.26	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-9 755.26	0.00	0.00	0.00	0.00
		BALANCE: TAX PERIOD 202111		0.00	0.00	0.00	0.00
2021/12/22	7210781839LC2021129	DECLARATION	12 317.65	10 605.65	0.00	1 712.00	12 317.65
2022/01/07	7210781839LC2021129	PAYMENT (RECEIPT NO.S49187880)	-12 317.65	-10 605.65	0.00	-1 712.00	0.00
		TOTAL LIABILITY	12 317.65	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-12 317.65	0.00	0.00	0.00	0.00
		BALANCE: TAX PERIOD 202112		0.00	0.00	0.00	0.00
2022/02/02	7210781839LC2022018	DECLARATION	7 531.46	6 594.50	0.00	936.96	7 531.46
2022/02/07	7210781839LC2022018	PAYMENT (RECEIPT NO.S49466853)	-7 531.46	-6 594.50	0.00	-936.96	0.00
		TOTAL LIABILITY	7 531.46	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-7 531.46	0.00	0.00	0.00	0.00
		BALANCE: TAX PERIOD 202201		0.00	0.00	0.00	0.00
2022/03/04	7210781839LC2022020	DECLARATION	8 632.78	7 634.50	0.00	998.28	8 632.78
2022/03/07	7210781839LC2022020	PAYMENT (RECEIPT NO.S49950216)	-8 632.78	-7 634.50	0.00	-998.28	0.00
		TOTAL LIABILITY	8 632.78	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-8 632.78	0.00	0.00	0.00	0.00
		BALANCE: TAX PERIOD 202202		0.00	0.00	0.00	0.00
		CUMULATIVE BALANCE		0.00	0.00	0.00	0.00
Unallocated payments excluded from the cumulative balance							
2021/10/04	7210781839LC2021078	CREDIT JOURNAL (RECEIPT NO.S48078624)	-31.36				

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		Seta Code (SDL)	SETA CODE CHAMBER CODE
Outstanding EMP501 Reconciliation/s		Outstanding EMP201	
Selected For Audit or Verification			

EMPLOYERS WHO UTILISED THE COVID-19 TAX RELIEF AND DEFERRED PAYMENTS FOR APRIL TO AUGUST 2020 SHOULD NOTE THAT THESE DEFERRED AMOUNTS ARE ADDED TO THE TAX PERIODS SEPTEMBER 2020 TO FEBRUARY 2021. THE NORMAL TAX LIABILITY FOR THESE TAX PERIODS PLUS THE ADDED DEFERRED AMOUNTS MUST BE PAID BY THE RELEVANT DUE DATES FOR EACH TAX PERIOD TO AVOID IMPOSITION OF PENALTIES AND ACCRUAL OF INTEREST

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 statement of account 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 eFiling or SARS e@syFile Employer or at a SARS Branch.

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 imposed on all late payments and/or underpayments at a rate of 10% of the amount underpaid.

6. **EMP 501 Admin penalty** - For each month that the employer fails to submit a complete EMP501 reconciliation, 1% penalty will be imposed, which in aggregate will not exceed 10% of the total amount of employees' tax for that stated tax period. It is advisable to submit this reconciliation immediately to avoid recurring monthly penalty amounts. Login on to eFiling, e@syfile or visit a SARS branch to submit this outstanding return.

7. If you are aggrieved by the penalty assessment notice, you may on or before the due date stated in the notice of penalty assessment submit a 'Request for Remission' (RFR) via eFiling, or at any SARS Branch. The RFR must include a description of the circumstance(s) that prevented you from complying with your obligation(s).

8. **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.

9. 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)
- SARS e@syFile Employer™
- 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)

10. **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.

11. **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.

12. **Your obligation to pay any amount due** 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.