

**Office of the Head of  
Stakeholder  
Engagements**

**Enquiries**  
SARS Stakeholder  
Management

**Email**  
[contactus@sars.gov.za](mailto:contactus@sars.gov.za)

**Telephone**  
(012) 422 4000



*South African Revenue Service*

Lehae la SARS  
299 Bronkhorst Street,  
Nieuw Muckleneuk, 0181  
Private Bag X923,  
Pretoria, 0001

**Dear Stakeholder,**

**COVID-19 PAYE DEFFERAL RELIEF – PAYMENT OF DEFERRED AMOUNTS**

The Statement of Account (EPMSA) was amended during the first half of September 2020 to include detail of the monthly deferred payments [Payment Reference Numbers (PRN's) and amounts] payable over the six months period from 7 October 2020 to 5 March 2021.

**Affected employers can unfortunately not include the Covid-19 PAYE Deferred Relief payment due on 7 October 2020 in their September 2020 EMP201 declaration payments via eFiling.**

- Employers are required to pay the PAYE Deferred Relief payment separately via eFiling by using the PRN next to “COVID-19 INSTALMENT” for October 2020 on the EMPMSA which is available on the eFiling profile.
- Alternatively, employers may use the EFT payment option by using the “SARS-PAYE” beneficiary option under the SARS public beneficiary listed on the banking platforms and using the PRN on the EMPMSA or the EMP201 declaration for September 2020.

If any changes to this process (Covid-19 PAYE Deferred Relief payment) is implemented before the next payment which is due on 6 November 2020, SARS will issue a further notice before that date.

You are kindly requested to communicate the message with your members.

Regards,

SARS  
06 October 2020