



*South African Revenue Service*

Dear Tax Practitioner

**EMPLOYEE TAX CERTIFICATE (IRP5/IT3(a)): INDIVIDUAL TAXPAYERS NO LONGER ABLE TO MAKE CHANGES OR UPDATES**

Further to our earlier communication to employers in this regard, we want to draw your attention to the fact that individual taxpayers will no longer be able to make any changes or updates to their pre-populated Employee Tax Certificate (IRP5) details when completing their Individual Income Tax Return (ITR12) should their details not be correct.

Where an employer has provided incorrect employee information, the affected employee will have to revert to the employer who will need to make changes on the IRP5 certificate and then re-submit it to SARS.

This improvement is designed to enhance the quality and correctness of taxpayer data submitted by employers. Please also take note of the following:

- Taxpayers can add additional IRP5s but not change those filed by their employers
- Should an employer or service provider revise a taxpayer's IRP5 data after an ITR12 has been declared and assessed, the taxpayer has the ability to file a Request for Correction (RFC) or SARS has the ability to do a Revised Declaration (RD) and send a revised assessment (ITA34) to the taxpayer.

**More information**

For more information please call the SARS Practitioner Contact Centre on 0860 12 12 19.

Sincerely

**THE SOUTH AFRICAN REVENUE SERVICE**

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