

ADMINISTRATIVE NON-COMPLIANCE PENALTIES

Notice of Penalty Assessment

Enquiries should be addressed to SARS:

Contact Details:

Contact Centre Tel: 0800 00 7277
SARS website: www.sars.gov.za

AM MCLAREN
23 VERDI BOULEVARD
SONSTRAAL HEIGHTS
DURBANVILLE
7550

Details:

Taxpayer Reference No: 3179213149
Date: 20250805
Type of Notice: Penalty
Due date: 20250901

Always quote this
reference number
when contacting SARS

Summary of Administrative Non-Compliance Penalties

Tax Type	Non Compliance Description	Current Status of Non-Compliance	Method of Calculation	Amount on which Penalty is based	Calculated Penalty Amount
Income Tax	ITR12 Late-Submission 2024	Return Submitted Late	Fixed: once off	R213167.00	R250.00

Dear Taxpayer,

NOTICE OF PENALTY ASSESSMENT

According to the records of the South African Revenue Service (SARS) you have not met your legal obligation as set out in the table above.

Administrative non-compliance penalties are imposed for the failure to comply with an obligation imposed by a Tax Act which is listed in a public notice issued by the Commissioner. Please refer to the column 'Method of Calculation' in the table above to determine if the penalty is recurring or once-off.

What is an Administrative Penalty?

An administrative penalty is imposed for every month or part of a month that a return is outstanding and recurs every month or part of a month until the outstanding return is filed, up to a maximum of 36 months. To limit the impact of a recurring penalty, any outstanding tax return(s) must be completed fully and accurately and filed as soon as possible.

Where non-compliance is outstanding return(s), login on to SARS eFiling, the SARS Mobi-App or book an appointment, by dialling *134*7277# from your cell phone, or make use of the online booking system on the SARS Website (www.sars.gov.za) or the SARS Mobi-App to visit a SARS Branch. You need to submit the return(s) even if you are of the opinion that you are not required to submit these returns.

Making Payment to SARS

The penalty is payable on or before the due date indicated above.

Payments are to be made electronically or at the approved financial institutions listed below. When you make a payment, please use the payment reference number (PRN) as per the payment advice below. The following payment channels are available to you:

- Via SARS eFiling (www.sarsefiling.co.za).
- Electronically using approved SARS bank(s) for internet banking (EFT - electronic fund transfer).



Name: AM MCLAREN
Tax Ref No: 3179213149
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Page of Page: 01/02
Template Version: 2021.01.00

- At a branch of one of the following banking institutions: ABSA, Capitec, FNB, Nedbank or Standard Bank

For more details on the payments process details visit the SARS website (www.sars.gov.za).

For a detailed penalty statement of account, you can make this request through the following channels:

- Electronically via eFiling (If you are registered as an eFiler).
- At your nearest SARS branch by booking an appointment with SARS. To book an appointment dial *134*7277# from your cell phone, or make use of the online booking system on the SARS Website (www.sars.gov.za) or the SARS Mobi-App to visit a SARS Branch.
- Via our LiveChat platform if you are an individual taxpayer.
- Call the SARS Contact Centre.

Note that if you do not pay the penalty amount(s) owing by the due date set-out above, SARS may exercise its right to appoint a third party to pay the applicable amount(s) to SARS or may enter a civil judgement and issue a warrant of execution for the Sheriff of the Court to attach and sell your assets. You are therefore advised to treat this notice as a final notice as no further notices will be sent to you before debt collection steps are implemented.

Remedies Available to You

You also have the following remedies at your disposal:


- If you are unable to pay the full penalty amount, you can apply to make payment in instalments or compromise the tax debt.
- If this is your first instance of non-compliance you may submit a Request for Remission via eFiling, or by booking an appointment by dialling *134*7277# from your cell phone, or make use of the online booking system on the SARS Website (www.sars.gov.za) or the SARS Mobi-App to visit a SARS Branch. It is important to note that:
 - a. You must file any outstanding tax return(s) before you can request remission of the penalty.
 - b. You must request remission on or before the due date for payment stated in this notice.
 - c. Your request must include a description of the circumstances that prevented you from complying with your obligation to file one or more tax returns.
- If SARS appoints a third party to you and you are a natural person, you may apply on or before the due date for the payment stated in this notice, and apply to SARS for a reduction of the amount to be paid, based on the basic living expenses of you and any dependants; and
- If you are not a natural person, you may on or before the due date for payment stated in this notice apply to SARS for a reduction of the amount to be paid, based on serious financial hardship.

More details regarding our channels, office hours, services, tailored information regarding personal income tax as well as a comprehensive FAQ repository is available on the SARS website: www.sars.gov.za.

We value your support and contribution to our country's economy and prosperity. We strive to ensure that you clearly understand what is expected from you, as well as what your rights as a taxpayer are.

Sincerely

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

		PAYMENT ADVICE	
Name	AM MCLAREN		
Taxpayer Reference No:	3179213149		
NOTE: Please note that SARS no longer accepts cheques. Payments are to be made electronically or at approved financial institutions.	Name of banking institution	ABSA / FNB / NEDBANK / STANDARD BANK	
	Bank account number	SARS-ITA	
	Payment reference number	3179213149AI0000019	
	Amount payable	250.00	