

# Preliminary Release Notes

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20 April 2023



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## Features and Enhancements

### **New POST API endpoint | Currency Exchange Rates**

**Ticket ID**

45060

**State**

Ready for testing

**Description**

POST API endpoint is now available for Currency Exchange Rates screen

## Standard payslip | ID number masked on non-confidential header

### Ticket ID

49661

### State

Testing

### Description

Due to protection of personal information an enhancement was made on the non-confidential header of the standard payslip.

Depending on identification type, the first 7 digits of the 'Identity No' or 'Work Permit/Passport No' field will now be masked.

		106 Valley Avenue Sandown Sandton, 0158	
First Names : test	Last Name : test	Identity No.: *****172082	Project :
Pay Point :	Cost Centre :	Empl. No. : test	Region :
		Pref. Name :	
<hr/> <small>Confidential Payslip Fold Line</small>			

		106 Valley Avenue Sandown Sandton, 0158	
First Names : test	Last Name : test	Work Permit / Passport No.: *****395011	Project :
Pay Point :	Cost Centre :	Empl. No. : test	Region :
		Pref. Name :	
<hr/> <small>Confidential Payslip Fold Line</small>			

# Legislation and Statutory Reports

## Angola | Simplificado IRT - Mapa de Remunções

### Ticket ID

52210

### State

Ready for testing

### Description

There is a new template for the submission of the monthly IRT on the Angola IRT portal. This new simplified version has been added to the Nextgen reports tab and should be used from January 2023, onwards.

**Portuguese Report Name:** Simplificado IRT - Mapa de Remunções

**Portuguese Report Description:** Relatório fiscal eletrônico mensal simplificado.

**English Report Name:** Simplified IRT - Compensation Map

**English Report Description:** Simplified Monthly electronic tax report.

### Report Example:

xxxxxxx	NIF do Contribuinte					
2023-01	Período (AAAA-MM)					
NIF Trabalhador	Nome	Nº Segurança Social	Província	Município	Salário Base	Subsídios Não Sujeitos a IRT

### Paymaster Impact:

A new custom field has been added to the Employee Basic Profile screen: *Município* (field code *MUNIC*)

#### Statutory Fields

n° de sécurité sociale:

929930

Município:

Andulo

- Customers should complete this field as it is a requirement for the file to import successfully.

- Each employee should be linked to one of the valid *Municípios* (based on the relevant *Provincia code* as processed on the *Basic Profile > Addresses* tab).
- Example: If an employee is linked to *Provincia Benguela (code BA)*, only one of the municipalities listed under *Provincia code BA* will be accepted:

Provincia	Descrição	CA	ZE	UE	BO	LA	CN	C
BA	BENGUELA	BELIZE	CUIMBA	ALTO CAUALE	AMBRIZ	BELAS	AMBACA	A
BE	BIÉ	BUCO ZAU	MBANZA KONGO	AMBUÍLA	BULA ATUMBA	CACUACO	BANGA	C
BO	BENGO	CABINDA	NÓQUI	BEMBE	DANDE	CAZENGA	BOLONGONGO	C
CA	CABINDA	CACONGO	NZETO	BUENGAS	DEMBOS	ICOLO E BENGO	CAMBAMBE	C
CC	CUANDO CUBANGO		SOYO	BUNGO	NAMBUANGONGO	KILAMBA KIAXI	CAZENGO	E
CE	CUNENE		TOMBOCO	DAMBA	PANGO ALUQUÉM	LUANDA	GOLUNGO ALTO	L
CN	CUANZA NORTE			DANGE - QUITEXE		QUIÇAMA	LUCALA	M
CS	CUANZA SUL			MAQUELA DO ZOMBO		TALATONA	NGONGUEMBO	F
HA	HUÍLA			MILUNGA		VIANA	QUICULUNGO	C
HO	HUAMBO			MUCABA			SAMBA CAJÚ	C
LA	LUANDA			NEGAGE				S
LN	LUNDA NORTE			POMBO				S
LS	LUNDA SUL			PURI				
ME	MALANJE			QUIMBELE				
MO	MOXICO			SONGO				
NE	NAMIBE			UÍGE				
UE	UÍGE							
ZE	ZAIRE							

## Background:

- There is a new template for the submission of the monthly IRT on the Angola IRT portal. The new template is aimed to be a simplified version. This new simplified template should be used from January 2023.
- Currently, there is another monthly electronic submission file called *IRT A2.1 - Mapa de Remunerações* which is a detailed template.
- On the new Simplificado template, Columns C, D, I, M, and O cannot be populated with values since the template automatically calculates these values. Values are provided on our report to allow customers to reconcile the report data to the template amounts.
- Employers must access the Taxpayer Portal, follow the instructions by the portal for uploading the applicable electronic file, and submit the data.

## Legislation:

The General Tax Administration (AGT) implements improvements in the submission of the remuneration map ie. the monthly statement of remunerations of the IRT – Labor Income Tax. The reason for the change is to make it simpler and more intuitive, thereby improving the taxpayer experience. To deliver the monthly remuneration statement, taxpayers must access the Taxpayer Portal.

## Cameroon | Enhancement to the Fringe Benefit Components

### Ticket ID

52422

### State

Active

### Description

The Fringe Benefit components in Cameroon have been enhanced.

### How does it work?

- Previously, the *Advised Fringe Benefits* were not allowed in conjunction with the *Automated Fringe Benefit* components.
- Now, the employees will be able to switch from an automatic FB to an advised FB, and vice versa, within the tax year.
- For example, the user can input an *Automated Housing FB* for January and February, and then input an *Advised Housing Fringe Benefit* in March.

### Paymaster Impact:

- This enhancement will only affect customers on the average tax method.
- The *Automated Fringe Benefit* components should be used as Recurring Payroll Components only.
- The *Advised Fringe Benefits* will not be considered in conjunction with the *Automated Fringe Benefit* components in the same period.
- The *Advised Fringe Benefit* components will be considered in conjunction with the *Fringe Benefit Income Base* components.
- Refer to release note #52795 for more information on the new cash allowance components.

### Legislation:

Article 33(1) states that benefits in kind are estimated at the below-prescribed rates, and are applied to the Gross taxable salary.

- Per Domestic: 5%
- Electricity: 4%
- Food: 10%
- Housing: 15%
- Per Vehicle: 10%
- Water: 2%

Article 33(2) indicates that any cash allowance representing benefits in kind shall be included in the basis of the assessment within the limit of the above rates.

Gross taxable salary is taxable income before reducing pension and social security and it is defined to include taxable allowances, emoluments, and bonuses excluding exempt income and professional expenses.

- Allowances representing benefits in kind are included at the minimum of the allowance provided or the prescribed rate multiplied by the gross taxable salary.



## Ivory Coast | Travel Allowance Non Taxable Change and Non Taxable component incl in CNPS

### Ticket ID

52423

### State

Active

### Description

The following enhancements have been made in Ivory Coast:

1) Currently, the Transport Allowance taxability is based on the tax method selected on company level. The component has been changed to calculate on a MTD basis regardless of the tax method selected.

- A new note component will calculate indicating the taxable portion of the Transport Allowance called "*Taxable Portion of Transport Allowance*"
- The user may override the note component if the taxable portion for the month is not the expected amount. ie: a backdated Transport Allowance is captured and the non taxable limit must be apportioned over a number of months.
- In order to correctly reflect the previous Taxable portions of the transport calculated from Jan to March 2023, a new Note component will store the previous amount. This amount will be used in the YTD Average Tax Calculation called "*Previous YTD Transport Taxable Portion*".

2) A new component for non taxable income that must be included in the CNPS base has been created.

**Payslip Action:** Allowance

**Tax code:** NONTXCNPS

**Paymaster Impact:**

**Tax Legislation:**

Article 116-10 of the General Tax Code refers to a monthly exemption limit. Therefore, a monthly limit should be applied in the month that the travel allowance is received.

**CNPS Contribution Base:**

According to Article 23 of the Social Security Code, contributions are based on all salary/wages, bonuses, gratuities, indemnities, allowances and benefits in kind paid by the employer to employees, except for allowances having the character of reimbursement of expenses and family allowances.

Benefits in kind are included based on their real value, except for housing, when the real/actual value for accommodation cannot be determined, then the taxable value must be used.

**IMPORTANT:** In all cases, the amount of the salary to be taken into consideration for the basis of calculation of the contributions cannot be lower than the SMIG (Minimum salary).

Exemptions:

Premiums and allowances for basket, soiling, workwear, tools and transport within the following limits:

- basket bonus: 3 times the hourly SMIG,
- monthly smearing/soiling bonus: 13 times the hourly SMIG,
- monthly workwear allowance: 7 times the hourly SMIG,
- monthly tool allowance: 10 times the hourly SMIG, and
- monthly transport allowance limited to 30 000 francs per month (the excess value will be included into the Social Security calculation base).

## Nigeria | New FCT - IRS PAYE Schedule report

### Ticket ID

52959

### State

Testing

### Description

The following new Legislation report has been added to the NextGen Reports:

**Report name:** FCT-IRS Monthly PAYE Schedule

**Report Description:** Monthly tax report for submission to FCT-IRS. The file must be exported to Excel into the E-Services.

- This report will only include employees that have "Abuja" selected as their Province or the "State" on the employee's Historical Drill Down screen.

### Paymaster Impact:

- Ensure that employees are correctly allocated to their Province or "State" on their Historical Drill Down screen
- The report must be extracted in excel.

### Legislation:

The FCT-IRS (Federal Capital Territory Internal Revenue Service) requires employers to submit the monthly PAYE Schedule before the 10th day of the month following the month to which the declaration relates to.

## South Africa | COIDA Reports Enhancements

### Ticket ID

40118

### State

Testing

### Description

The COIDA Return and the COIDA Breakdown Report have been updated in South Africa.

**Report Name:** COIDA Report

**Report Description:** Provides a breakdown of figures to complete the statement of earnings for the Compensation for Occupational Injuries and Diseases Act.

### Report Changes:

- The 'COIDA reference number' dropdown list has been updated to include the reference number captured on the Basic Company Information screen. If this reference number is selected, then all employees with either the same or a blank reference number on their Basic Profile, will be included in the report.
- If no selection is made on the 'COIDA reference number' dropdown list then all the employees in the company will be included.
- Updated the logic that determines if an employee is a director. The report now refers to the 'Director for COIDA' custom field on the employee's Basic Profile.

### COIDA Return:

- If the 'run report for current frequency' is selected on the report parameters then the Frequency Name will return in the 'Name of Employer' field.

### COIDA Breakdown Report:

- The tax code mapping was updated to return the values on the COIDA Income note component (only effective from 01 March 2022).
- Only return the 'Actual' values if there are MTC values on the COIDA Income note component.
- The reference number has been added on the header of the report.
- The Directors and Normal Employee columns have been swapped.
- Added logic for transfers and the 'terminate for statutory reporting' function.

### Paymaster Impact:

- Confirm the COIDA reference numbers on the Company Basic Information and

Employee Basic Profile screens.

- Ensure all Directors are flagged on the Basic Profile screens.
- If an employee is reinstated with a break, then each employee's tax record is counted separately.
- There are further enhancements on task #53826.

## South Africa | Resubmit Tax Certificates for Selected Employees

### Ticket ID

46048

### State

Active

### Description

A new option has been added to the Tax Certificate Run screen to allow and enable users to recreate the certificate numbers and the certificate file only for selected employees.

### How does it work?

- The user can choose to generate a resubmission file with new certificate numbers for selected employees within the frequency.
- The employees to be included must be selected to resubmit on the "Tax Certificates and Historical Drill Down" screen (refer to release note #45737)
- These options will only be available once a LIVE run has been generated for **February**.
- If the user opts to generate a resubmission, then they will be prompted to enter a resubmission prefix, which will be used in the certificate number as part of the regeneration process.
- A new live RESUBMISSION file will be available for download, with the new certificate numbers.
- These new certificate numbers will return on the tax certificates in the "Certificate No." field.
- This will update the tax certificate which is downloaded from the employee's "Tax Certificates and Historical Drill Down" screen and the "IRP5 / Lump Sum Certificates" legislative report.
- Refer to release note #453641 for more details on the function for a resubmission for all employees.

### Paymaster Impact:

- This function is only available from the 2023 Tax Year.
- Employees who have a 'Final Tax Certificate' will only be included in the resubmission if selected (refer to release note #45364 for more information).
- Multiple resubmissions will be allowed, however, it will be the user's responsibility to capture a new unique "resubmission prefix".

## South Africa | Tax Certificate Enhancements

### Ticket ID

47784

### State

Testing

### Description

The Tax Certificate in South Africa has been enhanced.

### Updates:

#### Source Code 4587:

- The file will return 0.00 if the below tax codes are present for the tax year AND tax code 4587 is 0.
- 3651, 3655, 3656, 3657, 3672, 3751, 3763, 3767, 3768, 3772, 3851, 3852, 3855, 3856, 3858, 3859, 3860, 3863, 3866, 3867, 3870, 3875, 3878, 3879, 3881, 3883, 3885.

#### Reason Codes for IT3(a):

- If the Type of Certificate is IT3(a) then source code 4150 is mandatory.
- Source Code 4150 is the Reason Code for the non-deduction of tax.
- These reason codes are not applicable if the Type of Certificate is IRP5.

#### Reason Code 08:

- "08" will return in the tax file for source code 4150 if there is no PAYE withheld due to Medical Scheme Fees Tax Credit and/or Additional Medical Expenses Tax Credit.
- If there are no YTD values on tax codes 4102 &/or 4115, but there are values for tax codes 4116 &/or 4120, then "08" will be returned.

#### Reason Code 09:

- "09" will return in the tax file for source code 4150 if there is no PAYE withholding possible on section 8A, 8B or 8C shares (par 11A(5) Fourth Schedule Notification).
- A new checkbox custom field has been added to the Tax Profile, named "Par 11A(5) Fourth Schedule notification - no PAYE".
- If there are no YTD values on tax code 4102 &/or 4115 and the custom field is

activated, then reason code "09" will be returned.

### **Paymaster Impact:**

- Customer Action: None
- When determining the reason codes, the employee's tax status will take priority over the shares checkbox. For example, if the employee is linked to the tax status "Independent Contractor (No Tax)" and the "Par 11A(5) Fourth Schedule notification - no PAYE" field is activated, then the reason for "03" for Independent Contractors will return, not "09".

### **Legislation:**

#### Source Code 4587:

- Code 4587 is only valid from the 2021 year of assessment
- If no foreign service income codes are completed, then code 4587 MUST NOT be completed; If any of the foreign service income codes allowable for the s10(1)(o)(ii) exemption (listed under 4587 in par 6.6) is completed, then code 4587 MUST be completed;
- The value of code 4587 may be zero;

#### Reason Codes for IT3(a):

##### Reason Code 08:

According to paragraph 9(6) of the Fourth Schedule to the Income Tax Act, medical scheme fees tax credits (section 6A) and additional medical expenses tax credits for employees 65 years and older (section 6B) must be taken into account to determine the PAYE payable by the employee. The medical tax credits are deducted from the final PAYE liability of the employee.

If the value of these credits is equal to or exceeds the PAYE liability of the employee, then no PAYE is payable and the reason for non-deduction of the employee's tax is 08.

##### Reason Code 09:

The employer is liable to withhold employees' tax from -

- the gain made from the exercise, cession or release in respect of section 8A shares,
- the gain made from the disposal in respect of section 8B shares, and
- the gain made from the vesting, or any accrual or receipt of a return of capital in respect of section 8C shares.



The employer must apply for a tax directive to ascertain the amount of employees' tax to be withheld from section 8A and 8C shares amounts, and section 8B shares amounts should be taxed as an annual payment on the payroll.

According to paragraph 11A(5) of the Fourth Schedule to the Income Tax Act, if the employer is unable to withhold employees' tax from these amounts (due to no or too little cash remuneration) then they must notify the Commissioner.

If this is the case and the employee's tax certificate type is IT3(a) and has no value for IRP5 code 4102 and/or 4115, then the reason for the non-deduction of the employee's tax is 09.

## South Africa | UIF Declaration File Name Enhancement

### Ticket ID

48189

### State

Active

### Description

The file name on the UIF Declaration File report has been updated in RSA.

**Report Name:** UIF Declaration File

**Report Description:** The actual UIF declaration file that is automatically sent to the UIF department on a monthly basis.

### Report File Name Changes:

The file name is comprised of the UIF reference number and the UIF file number (Format: uuuuuuuu.nnn)

- uuuuuuuu represents the UIF reference number
- nnn represents the UIF file number

The uuuuuuuu will return the 'uif reference number' stored on the *Basic Company Information* screen under the *UIF, SDL, Other* tab.

The nnn will return the new custom field that has been added to the Basic Company Information screen named 'latest uif file number'.

- This custom field will be used to determine the next UIF file number.
- Only three numeric characters are allowed in this field.
- Once the 'latest uif file number' field is completed, then the UIF file numbers thereafter will increment with a 001.

### Example:

- The UIF reference number is 88888888
- The UIF file number captured is 123
- The first UIF declaration file name will be 88888888.123
- The next UIF declaration file name will be 88888888.124

### Paymaster Impact:

- Confirm the 'uif reference number' on the *Basic Company Information* screen under the *UIF, SDL, Other* tab.

- Enter a 'uif file number' on the *Basic Company Information* screen (optional).
- If no 'uif file number' is captured, and the previous file number was 001, then the next number it will increment with 001, resulting in 002.
- If a resubmission is required and the file number should change, then the user can select 'Regenerate File'. Here the file number will increment with 001 based on the current 'latest uif file number'.
- If a resubmission is required and the file number should not change, then the user needs to capture the file number prior the required number as the 'latest uif file number'. In other words, if the file number required is 555, then the customer should capture 554 as the 'latest uif file number'.

## Uganda | New PAYE Monthly Return Schedule 4 Report

### Ticket ID

52452

### State

Active

### Description

A new legislative report has been added to Uganda.

**Report Name:** PAYE Monthly Return Schedule 4

**Report Description:** Schedule 4 of the DT-2008 PAYE Monthly Return. This report will be used to copy and paste into the DT-2008 PAYE Monthly Return template on the Schedule 4 tab. Copy columns A to G, J and L and paste these onto the template. Columns H, I, K, M and N will be calculated by the template. Columns H, I, K, M and N are still returned in the Paymaster report for reconciliation purposes. The report should be downloaded in excel (xlsx).

### Report Details:

- This report will only return the information required to complete Schedule 4 of the DT-2008 PAYE Monthly Return.
- The user will need to copy and paste the information from the Paymaster report into the DT-2008 PAYE Monthly Return template.
- Once the user has completed the DT-2008 PAYE Monthly Return template, they will be able to create the CSV file, which is then imported into the online platform.

### Paymaster Impact:

- Refer to task #52395 for more details regarding the updated tax calculation on periodic bonuses.
- Confirm if any employees should be linked to the 'Part Time Employment' tax status and amend the employee record where necessary.
- The current Schedule 4 CSV upload file which is available under the "PAYE Return Form DT-2008" report will not be maintained in the future.

### Legislation:

As per the approved application by the Uganda Revenue Authority (URA), the tax treatment of lump sums paid in the same tax year, but on different occasions is as follows: The lump sum paid in the current month is considered a periodic earning and is included in the tax calculation accordingly. On the other hand, lump sums paid in prior months are treated as regular earnings within the bonus tax calculation. The DT 2008

Schedule 4 has been aligned with the above treatment, which is reviewed and accepted by the URA.

## Zimbabwe USD | ZIMDEF report enhancement to cater for dual currencies

### Ticket ID

50871

### State

Active

### Description

Enhancements have been made to the ZIMDEF report to cater for multi-currency reporting when dual currencies are used on an employee's payslip.

This enhancement is only applicable to **Zimbabwe USD entities**.

**Report Name:** Zimbabwe Manpower Development Fund

**Report Description:** ZIMDEF Contribution Manual Declaration Form

### Report Changes:

- 1) Tax code ZMDLI has been assigned to the ZMDL Income field.
- 2) The following options have been added to the report parameter screen:
  - *report on this bp number:* A drop-down list will display from where the customer can select the relevant BP number. Currently, no BP Forex number is mandatory for the ZIMDEF report and customers can report on their local ZWL ZIMDEF number processed on the Basic Company Information screen (*please refer to release 50865 for more detail*).
  - *tick here if you want to view this report in a split currency:* If this field is ticked, Tax codes ZMDL and ZMDLI will be converted to the selected currency per the correct ratio. If not ticked, financials will not be split per currency.
  - *report on this currency:* In a previous release (*release 51326*), customers had been enabled to define their own customised drop-down list (e.g. dual currencies used in payroll) which will be the default drop-down next to this field e.g. select if the report should print for all USD input components or all ZWL input components (*please refer to the Paymaster Impact section for more detail*).

**Records of Zimbabwe Manpower Development Fund**

This environment is not a live environment, it is a backup from 2023/04/08

Parameters

return this report to me in the following format:	Acrobat Reader	
email this report to me in the above format?	<input type="checkbox"/>	
display months for the following tax year:	01/01/2023 - 31/12/2023	+
run the report for the following month:	April 2023	
report on this bp number	ZWL	+
tick here if you want to view this report in a different currency:	<input type="checkbox"/>	
tick here if you want to view this report in a split currency:	<input checked="" type="checkbox"/>	
report on this currency:	USD	+
tick here if you want to view this report based on employees attached to a specific currency:	<input type="checkbox"/> USD <input type="checkbox"/> ZWL	

4) Tax codes ZMDL and ZMDLI will split per currency ratio based on relevant components linked to specific currencies on the General Ledger screen (*please refer to the Paymaster Impact section for more detail*)

**Paymaster Impact:**

Customers should define their own drop-down list including the dual currencies used on payslips (*Config > Basic Settings > Other Dropdowns > Component Group*)

**Component Group**

component group code:

component group description:

Save

Component Group Code	Component Group Description	Edit	Delete
USD	USD	Edit	Delete
ZWL	ZWL	Edit	Delete
1			

Customers should link all relevant components (Tax codes ZMDL and ZMDLI) to the correct reporting currency on the General Ledger screen (*Config > Payroll > General Ledger Parameter*)

component group:

--select one--

USD

ZWL

**Background:**

Automatic registration of foreign BP numbers is not mandated by the ZIMDEF.

If the user requires to report on the manpower levy in the manner in which it was paid,

the user must have the ability to do so.

The user should be able to select to either report in USD, ZWL, or both currencies proportionately to remittance.

Previously, customers had the option to convert the report to one single currency. Going forward, the report can also be split per currency which is required by legislation.

**Legislation:**

As per Statutory Instrument 187 of 2022, section 3 of the principal notice is amended by the insertion of the following after subsection (1)—

(2) Every employer with a wage bill in a foreign currency other than that of Zimbabwe shall be required to pay his or her levy in foreign currency.

(3) Where the wage bill is a combination of United States dollars and Zimbabwe dollars, the employer concerned shall pay his or her levy in both Zimbabwe dollars and such foreign currency on a pro-rata basis.

Employers who are remunerating their employees in foreign currency, whether in full or in part, are advised to remit the 1% training levy in the same currency.