



## FURNITURE BARGAINING COUNCIL

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Room 1101 ♦ 11<sup>th</sup> Floor ♦ Arcadia Centre ♦ 376 Steve Biko Street ♦ Arcadia ♦ Pretoria  
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### **CIRCULAR 09/18**

### **TO ALL EMPLOYERS**

### **TAXATION ON BARGAINING COUNCIL CONTRIBUTIONS**

Employers are reminded that they are obliged to deduct the relevant tax from all amounts of remuneration paid to an employee, where applicable.

In terms of the Taxation Laws, employer contributions to Funds administered by Bargaining Councils for the benefit of employees, in some cases constitute a taxable fringe benefit in the hands of the employee and must be subjected to the relevant tax.

**Kindly ensure that the provisions of this Circular are complied with. Do not hesitate to contact the Council's Inspectorate Department, should you have any queries or require any additional information. Please do not contact any junior staff members of the Council in this regard.**

6 September 2018