



labour

Department:
Labour
REPUBLIC OF SOUTH AFRICA

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Enquiries:

Reference number

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Sir/Madam

**COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT, 1993
PENALTY IMPOSED IN TERMS OF SECTION 82(3)**

The remuneration paid during 20..... differs considerably from those paid during 20..... in reply to my query of, an amended 20..... return of earnings dated reflecting a total of R..... was furnished.

According to the original 20..... return dated only R..... was paid in earnings. There is thus a difference of R..... between the amounts shown on the two returns.

The understatement of earnings is regarded in very serious light. Section 82(3) of the Act reads: "if in a return referred to in sub-section (1) the amount shown as earnings is less than the amount actually paid, the Commissioner may impose a fine not exceeding 10 percent of the difference between the amount shown and the actual amount.

It should be noted that the imposition of a penalty is not conditional upon proof that incorrect information as furnished with the intention to defraud. Inadvertence is therefore no excuse.

The return is certified as correct and you should therefore, in future ensure that the information is correct before signing it.

The penalty cannot be waived.

Yours faithfully

COMPENSATION COMMISSIONER