

Taxpayer Ref No.*

Year of Assessment*

Form Creation Wizard

- We always check any changes you've made to your banking details before we update your profile.
- Once we've done that, we will process any applicable refunds
- We may need you to visit your local SARS branch with supporting documents. But we'll let you know.
- Please note that you cannot alter nor delete data provided by your Employer / Service provider. If the information on this form is incorrect, please contact your employer or service provider to have the information corrected and re-submitted to SARS
- If you need any more information, simply visit www.sars.gov.za

Accept

EXAMPLE

Standard

Is this declaration made by a Tax Practitioner? Y N

Mark with an "X" if you ceased to be a resident of the RSA during this year of assessment.

Please state the date on which you ceased to be a resident:

Year ▼ Month ▼ Day ▼

Were you unemployed for the full year of assessment and did not receive any income including any capital gain/loss? Y N

Did you make any retirement annuity fund contributions? Y N

Were you unemployed for any period during this year of assessment? Y N

For how many periods were you unemployed?

Did you receive income that is reflected on an IRP5 or IT3(a) certificate? Y N

How many certificates did you receive?

Did you pay any medical expenditure (including medical scheme contributions made by you or your employer towards a medical scheme where you are the principal / main member)? Y N

Did you pay any medical expenditure (including medical scheme contributions where you are not the principal / main member of the medical scheme) in respect of any immediate family member who is dependent on you for family care and support? Y N

Did you or your employer make any retirement annuity fund contributions for the benefit of yourself? Y N

Do you want to claim a deduction against a travel allowance? Y N

How many vehicles should be used in the calculation?

Do you want to claim a deduction against an employer provided vehicles? Y N

Specify the number of vehicles acquired by the employer by means of:

An operating lease

Any method other than an operating lease

Did you receive any form of remuneration for foreign services rendered? Y N

Was any portion of this foreign services remuneration subject to tax in another country? Y N

Did you receive any interest (local and foreign), distributions from a Real Estate Investment Trust (REIT), taxable foreign dividends and / or dividends deemed to be income in terms of s8E & s8EA? (Excluding amounts received as a beneficiary of a trust(s), or deemed to have accrued in terms of s7) Y N

Did you receive exempt local and/or foreign dividend income? Y N

Was any income distributed to you / vested in you as a beneficiary of a trust, or deemed to have accrued in terms of s7? Y N

Indicate the number of trust(s) applicable?

Were there any transactions (contributions, transfers, withdrawals, income received/accrued) on any Tax Free Investments held by you during this year of assessment? Y N

Did you derive income from the letting of fixed property(ies)? (Excluding amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7) Y N

From how many separate rental activities did you derive income?

Are you a director of a company or a member of a close corporation? Y N

Does any declaration in this return relate to an application made under the SARS Voluntary Disclosure Programme? Y N

Do you want to claim donations made to approved organisation(s) in terms of s18A? Y N

How many organisations did you donate to?

Did you receive any other income (Excluding amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7) and/or incur any other allowable expenses not addressed above? Y N

Comprehensive ^

Foreign Income ^

(Excluding amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7)

Did you receive any foreign income apart from foreign interest and foreign dividend income and excluding foreign capital gain transactions? Y N

Capital Gain / Loss ^

(Excluding amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7)

Did you dispose of any local assets attracting capital gain or loss (including Cryptocurrency)? Y N

How many disposals (shares to be combined as one disposal) took place?

Did you dispose of any foreign assets attracting capital gain or loss (including Cryptocurrency)? Y N

How many disposals (shares to be combined as one disposal) took place?

Partnerships ^

Are you a partner in a partnership(s)? Y N

How many partnership(s)?

Local Business, Trade and Professional Income ^

(Excluding amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7)

Did you derive income from local business, trade or profession other than rental income from the letting of fixed property(ies)? Y N

How many separate trading activities did you carry on?

Local Farming ^

Did you participate in any local farming operations? Y N

Did you participate in any farming partnership operations? Y N

How many farming partnership operations did you participate in?

Other Taxable Receipts and Accruals ^

(Excluding amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7)

Did you have any receipts and accruals not addressed by the previous questions but excluding amounts that you consider non-taxable? Y N

Foreign Tax Credits – s6quin <OR> Foreign Tax Refunded / Discharged ^

Were any foreign tax credits refunded/discharged during the year of assessment for which a rebate/deduction was allowed during a previous year of assessment? Y N

Amounts Considered Non-Taxable ^

(Excluding amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7)

Did you receive any income that you consider non-taxable? Y N

Medical Expenditure ^

Did you **pay** any medical expenditure (including medical scheme contributions made by you or your employer towards a medical scheme where you are the principal / main member)? Y N

Did you **pay** any medical expenditure (including medical scheme contributions where you are **not** the principal / main member of the medical scheme) in respect of any immediate family member who is dependent on you for family care and support? Y N

Retirement Annuity Fund Contributions ^

Did you or a deemed employer (partnership) make any retirement annuity fund contributions for the benefit of yourself? Y N

Venture Capital Company Investments ^

Did you invest in SARS approved Venture Capital Companies in exchange for shares during this year of assessment? Y N

Specify the number of investments made in SARS approved Venture Capital Companies

Were any SARS approved Venture Capital Company shares sold during the year of assessment for which a tax deduction was allowed? Y N

Other Deductions ^

Did you incur any expenditure that you wish to claim as a deduction that was not addressed by the previous questions? Y N

Taxpayer Information

Personal Details

Spouse Details

Contact Details

Mark here with an 'X' if you declare that you do not have an email address.

Mark here with an 'X' if you declare that you do not have a cell-phone number.

Do you confirm that the email and telephone number(s) supplied are correct? Y N

IMPORTANT: The security details that SARS has on record for you are used for One-Time PIN's (OTP) and authentication purposes. eFilers will only be able to update security contact details via the SARS Registered Details menu on eFiling, the SARS eFiling App or at a SARS branch.

Declaration

I declare that:

- The information furnished in this return is true and correct in every respect; and
- I have disclosed in full the gross amounts of all income accrued to or received by me during the period covered by this return; and
- I have the necessary receipts and records to support all my declarations on this form which I will retain for inspection purposes.

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX

Please ensure you sign over
the 2 lines of 'X's above

For enquiries go to www.sars.gov.za or call
0800 00 7277

Physical Address Details



Unit No.	Complex (if applicable)	
Street No.	Street / Farm Name	
Suburb /District		
Passport Country	Country Code	Postal Code

Postal Address Details



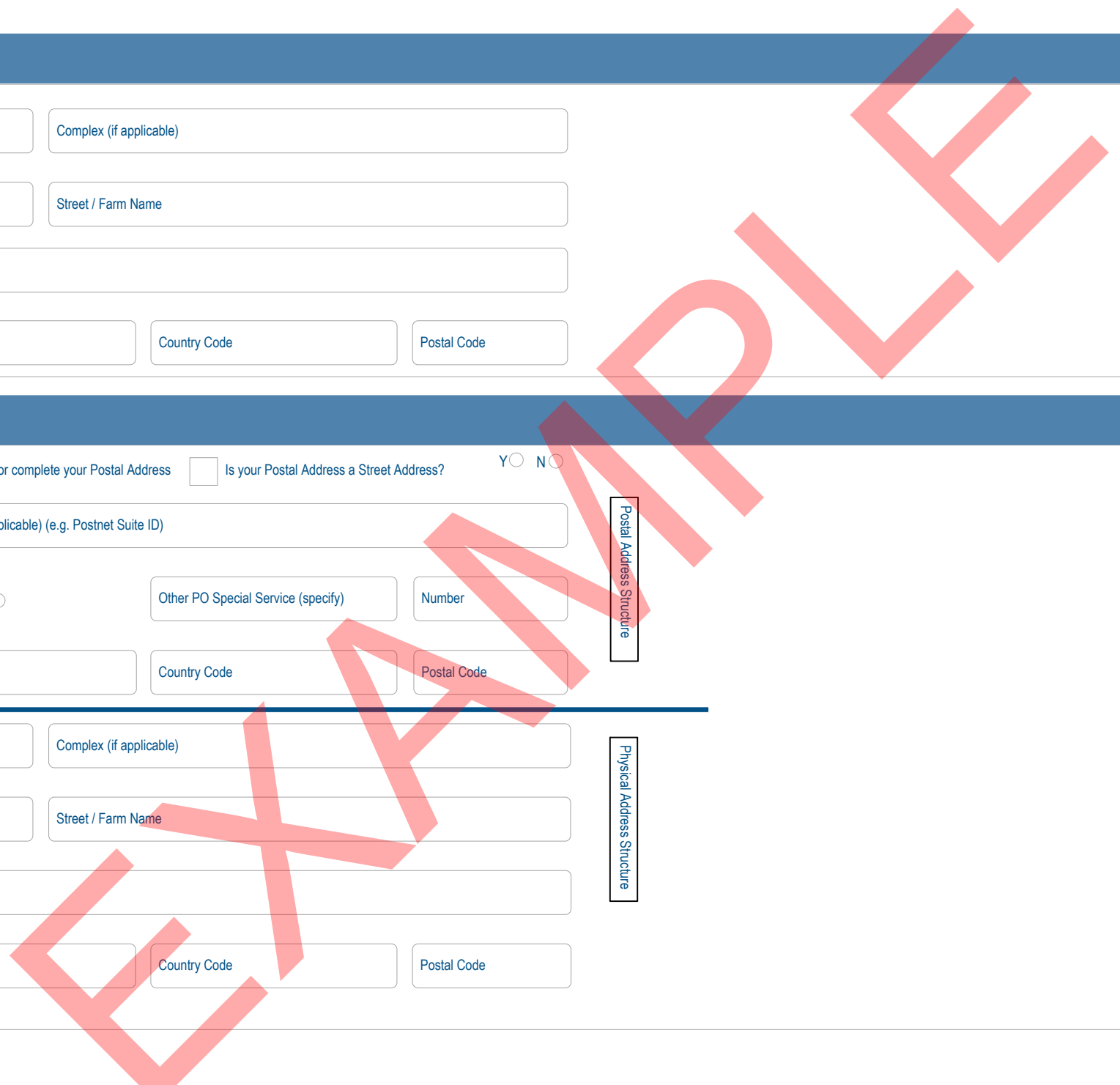
Mark here with an "X" if same as above or complete your Postal Address Is your Postal Address a Street Address? Y N

Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)		
PO Box <input type="radio"/>	Private Bag <input type="radio"/>	Other PO Special Service (specify)
		Number
Post Office	Country Code	Postal Code

Postal Address Structure

Unit No.	Complex (if applicable)	
Street No.	Street / Farm Name	
Suburb /District		
Passport Country	Country Code	Postal Code

Physical Address Structure



Tax Practitioner Details

Tax Practitioner Tel No.

Tax Practitioner Tel No.

Tax Practitioner Tel No.

Tax Practitioner Tel No.

Mark here with an 'X' if you declare that you do not have an email address.

Postal Address Details

Mark here with an "X" if same as above or complete your Postal Address

Is your Postal Address a Street Address?

Y N

Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)

PO Box

Private Bag

Other PO Special Service (specify)

Number

Post Office

Country Code

Postal Code

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb /District

Passport Country

Country Code

Postal Code

Postal Address Structure

Physical Address Structure

Declaration

I declare that:

- To the best of my knowledge the information provided by the taxpayer to me is correct and complete.
- All the income and relevant information as provided by the taxpayer to me is hereby disclosed to SARS.
- I have the necessary receipts and records to support this declaration and will retain these for inspection purposes

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX

Please ensure you sign over the 2 lines of 'X's above

Date

For enquiries go to www.sars.gov.za or call 0800 00 7277

Bank Details

Bank Account Holder Declaration

I use South African bank accounts

I use a South African Bank Account of a 3rd party

I declare that I have no South African bank account

Reason for No Local / 3rd Party Bank Account

Reason for no local / 3rd party bank account



Bank Account Details

Bank Account Status

Account No.

All changes will be verified before updating your banking profile. SARS will let you know if you need to come in to a SARS branch with supporting documents. Bank details are required for refunds.

Branch No.

Account Type:

Cheque

Savings

Transmission

Bank Name

Branch Name

Account Holder Name (Account name as registered at bank)

Agreement Statement

Mark here with an 'X' if you do declare that this information is true and correct in every respect.

Employee Tax Certificate Information [IRP5/IT3(a)]

IRP5/IT3(a) - SARS

Employer Name

Certificate No.

Year of Assessment

PAYE Ref. No.

Income Received

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

Income Received (continued)

R Non-Taxable Income **3 6 9 6**

R Gross Employment Income (Taxable) **3 6 9 9**

Deductions / Contributions / Information

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

R Amount Source Code

Tax Credits and/or Employer/Employee Contribution

R PAYE 4102

R PAYE on Lump Sum Benefit 4115

R Employee and Employer UIF Contribution 4141

R Employer SDL Contribution 4142

R Total Tax, SDL and UIF 4149

R Medical Scheme Fees Tax Credit 4116

R Additional Medical Scheme Fees Tax Credit 4120

Reason for Non-Deduction of Employees' Tax 4150

Taxpayer Information - Income

Investment Income

Excl. Exempt Dividends and any amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7

Mark with an "X" if any of the amounts declared by you should be excluded from the communal estate (if married in community of property)

Note: All the investment income must be declared (even if you are married in community of property). SARS will do the required apportionment(s) and / or apply the applicable exemptions. Interest earned by a non-resident qualifying for an exemption in terms of s10(1)(h) must be declared under "Amounts considered non-taxable"

Foreign Interest – Rands only, unless cents specified ^

- R Foreign Interest 4218
- R Foreign Tax Credits on Foreign Interest 4113

Distributions from **Real Estate Investment Trust/s (REIT)** ^

- R Distribution 4238

Local Interest – Rands only, no cents ^

- R Local Interest (excluding SARS Interest) 4201
- R SARS Interest received during this year of assessment 4237

Foreign Dividends – Rands only, unless cents specified ^

- R Gross Foreign Dividends subject to SA normal tax 4216
- R Foreign Tax Credits on such Foreign Dividends 4112

Dividends Deemed to be Income in terms of s8E and s8EA ^

- R Dividends deemed to be income in terms of s8E and s8EA 4292

Foreign Income

Excl. Investment Income, CGT and amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7 – Rands only, unless cents specified

Mark with an "X" if the Foreign Rental (Profit/Loss) declared below should be excluded from the communal estate (if married in community of property)

Note: If you are married in community of property, the full Foreign Rental Profit/Loss applicable to you must be declared as SARS will apply the required apportionment.

- R Foreign Rental (from the letting of fixed property(ies)) - Profit 4288
- R Foreign Rental (from the letting of fixed property(ies)) - Loss 4289
- R Foreign Tax Credits on Foreign Rental Income 4121
- R Business / Trading – Profit (excluding rental income derived from the letting of fixed property(ies)) 4222
- R Business / Trading – Loss (excluding rental income derived from the letting of fixed property(ies)) 4223

- R Farming – Profit 0192
- R Farming – Loss 0193
- R Royalties – Profit 4278
- R Royalties – Loss 4279
- R Controlled Foreign Company (CFC) – Share of Profit 4230
- R Income reflected on a South African IRP5/IT3(a) certificate that was subject to tax outside the RSA. 4235
- R Other – Profit (Excluding Rental from the letting of fixed property(ies)) 4228

- R Other – Loss (Excluding Rental from the letting of fixed property(ies)) 4229
- R Other Foreign Tax Credits (Excluding Rental from the letting of fixed property(ies)) 4111

Foreign Tax Credits Refunded / Discharged

R Specify the portion of the amount so refunded / discharged as was previously allowed by SARS as a rebate

R Specify the portion of the amount so refunded / discharged as was previously allowed by SARS as a deduction in terms of s6quat(1C) from a South African source of income

4249

R Specify the portion of the amount so refunded / discharged as was previously allowed by SARS as a deduction in terms of s6quat(1C) from foreign income

4291

Trust Income – Income distributed to you / vested in you as a beneficiary of a trust or deemed to have accrued in terms of s7

Trust Details

Trust Name

Trust Registration Number

Trust Tax Reference Number

Details of Local Income

R Local Remuneration

Source Code

R Distributions from Real Estate Investment Trust/s (REIT)

4238

R Local Business and Trading Income (excluding Rental Income from letting of fixed property(ies) and income from Farming Operations)

Source Code

R Local Annuities

Source Code

R Local Capital Gain / Loss

Source Code

R Income from Local Farming Operations (IT48)

Source Code

R Local Interest

4201

R Local Rental Income from the letting of fixed property(ies)

4210

R Deemed Annuity

3611

R SARS Interest

4237

R Dividends deemed to be income in terms of s8E and s8EAt

4292

R Other Local Income

Source Code

Details of Foreign Income

R Foreign Interest

4218

R Foreign Capital Gain / Loss

Source Code

R Imputed Net Income from Controlled Foreign Companies (CFC)

4276

R Foreign Tax Credits on Foreign Interest

4113

R Foreign Tax Credits i.r.o. Capital Gain / Loss

4114

R Foreign Tax Credit on Imputed Net Income from Controlled Foreign Companies (CFC)

4122

R Foreign Dividends

4216

R Foreign Farming

0192

R Other Foreign Income

4220

R Foreign Tax Credits on Foreign Dividends

4112

R Foreign Tax Credits on Foreign Farming Income

4119

R Foreign Tax Credits on other Foreign Income

4110

Amount Considered Non-Taxable

R Amount Considered non-Taxable

Capital Gain / Loss

Mark with an "X" if any of the amounts declared by you should be excluded from the communal estate (if married in community of property)

Note: If you are married in community of property, the full amounts relating to Proceeds, Base Cost and Exclusion / Roll-over (excluding annual exclusions) applicable to you must be declared, as SARS will apply the required apportionment.
Note: The annual exclusion and inclusion rate and carry forward losses will be calculated by SARS.

Determination of Local Gain / Loss

Select the applicable Main Asset Type Source Code

Do you confirm that this transaction relates to a primary residence? Y N

If Yes, indicate whether the primary residence is held jointly? Y N

Is the primary residence held in a partnership? Y N

If Yes, state the percentage held

Percentage Held %

Mark here with an 'X' to confirm that the full amounts relating to proceeds and base cost of the primary residence are declared.

Does any exemption/rollover other than primary residence exemption apply to this transaction? Y N

R Proceeds

R Base Cost

R Primary Residence / Other Exclusions (excl. annual exclusions)

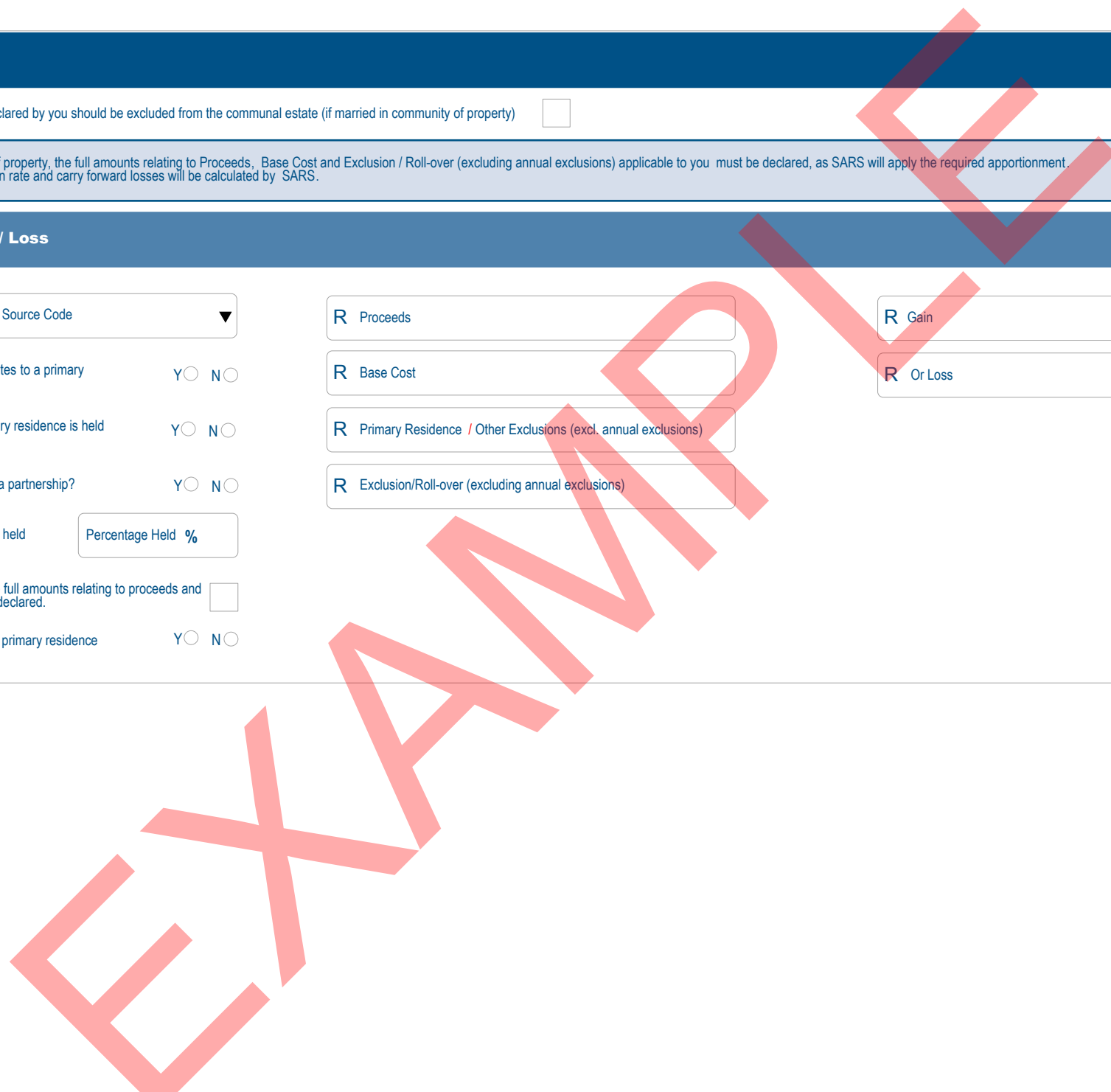
R Exclusion/Roll-over (excluding annual exclusions)

R Gain

4250

R Or Loss

4251



Determination of **Foreign Gain / Loss**

Select the applicable Main Asset Type Source Code ▼

Do you confirm that this transaction relates to a primary residence? Y N

If Yes, indicate whether the primary residence is held jointly? Y N

Is the primary residence held in a partnership? Y N

If Yes, state the percentage held

Mark here with an 'X' to confirm that the full amounts relating to proceeds and base cost of the primary residence are declared.

Does any exemption/rollover other than primary residence exemption apply to this transaction? Y N

R Proceeds

R Base Cost

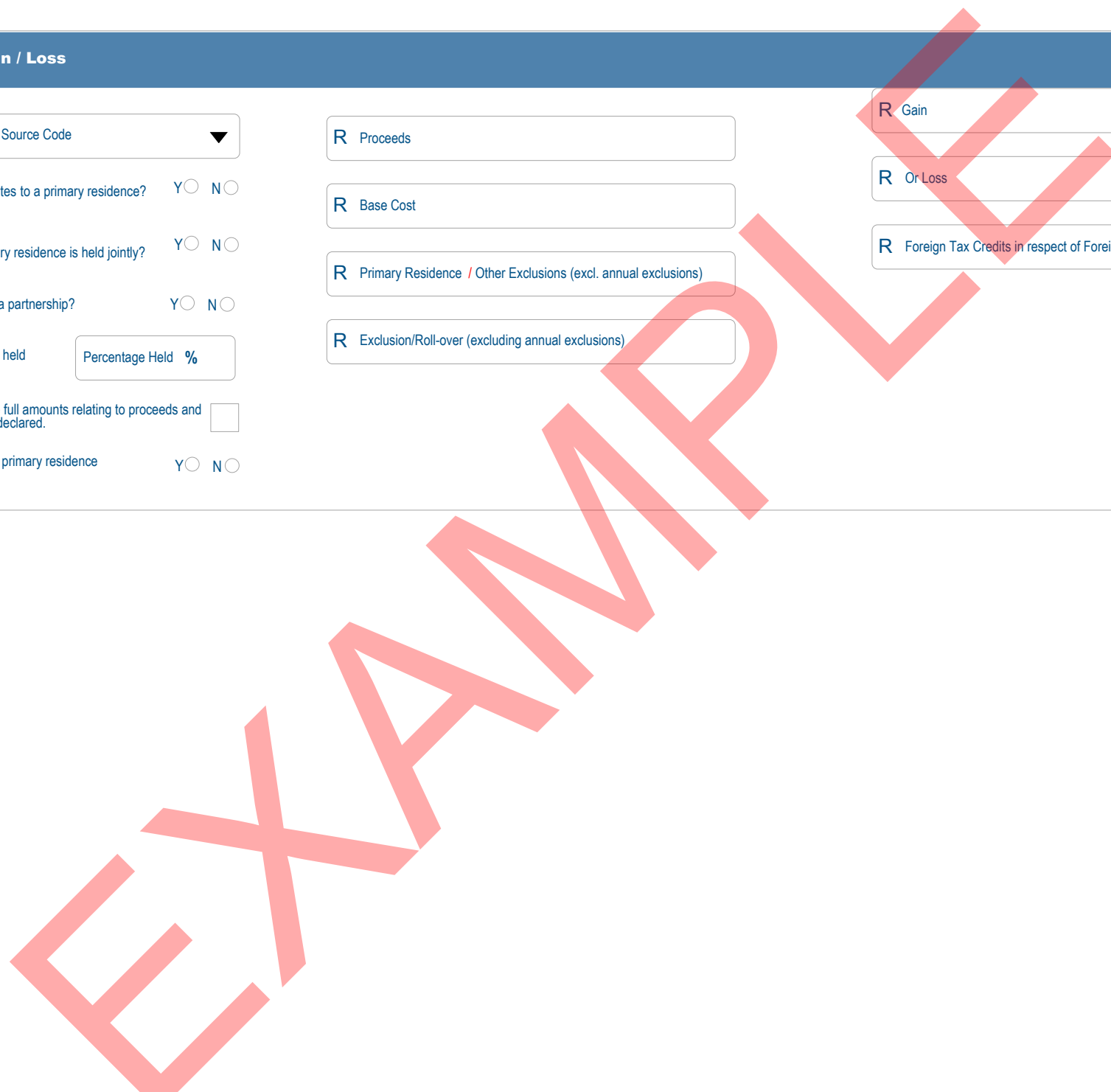
R Primary Residence / Other Exclusions (excl. annual exclusions)

R Exclusion/Roll-over (excluding annual exclusions)

R Gain 4252

R Or Loss 4253

R Foreign Tax Credits in respect of Foreign Capital Gain/Loss 4114



Local Rental Income from the Letting of Fixed Property(ies) (Excluding amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7)

Mark with an "X" if any of the amounts declared by you should be excluded from the communal estate (if married in community of property)

Description

Note: If you are married in community of property, the full amounts relating to income and expenditure applicable to you must be declared below, as SARS will apply the required apportionment.
Note: If in a partnership, declare full partnership financial details. Should you have incurred expenditure for your own account relating to the partnership and which is not reflected in the financial statements of the partnership, such expenditure should be claimed under "Other Deductions".

Note: Where a unique identifier was allocated to this trade in the previous year, please complete that allocated number. Also ensure that the description above is the same as the previous year.

Unique Identifier

Income – Rands only, no cents

R Rental Income

Expenditure – Rands only, no cents

R Accounting Fees

R Electricity / Rates and Taxes

R Repairs / Maintenance

R Agency Fees

R Insurance

R Other

R Bad Debts

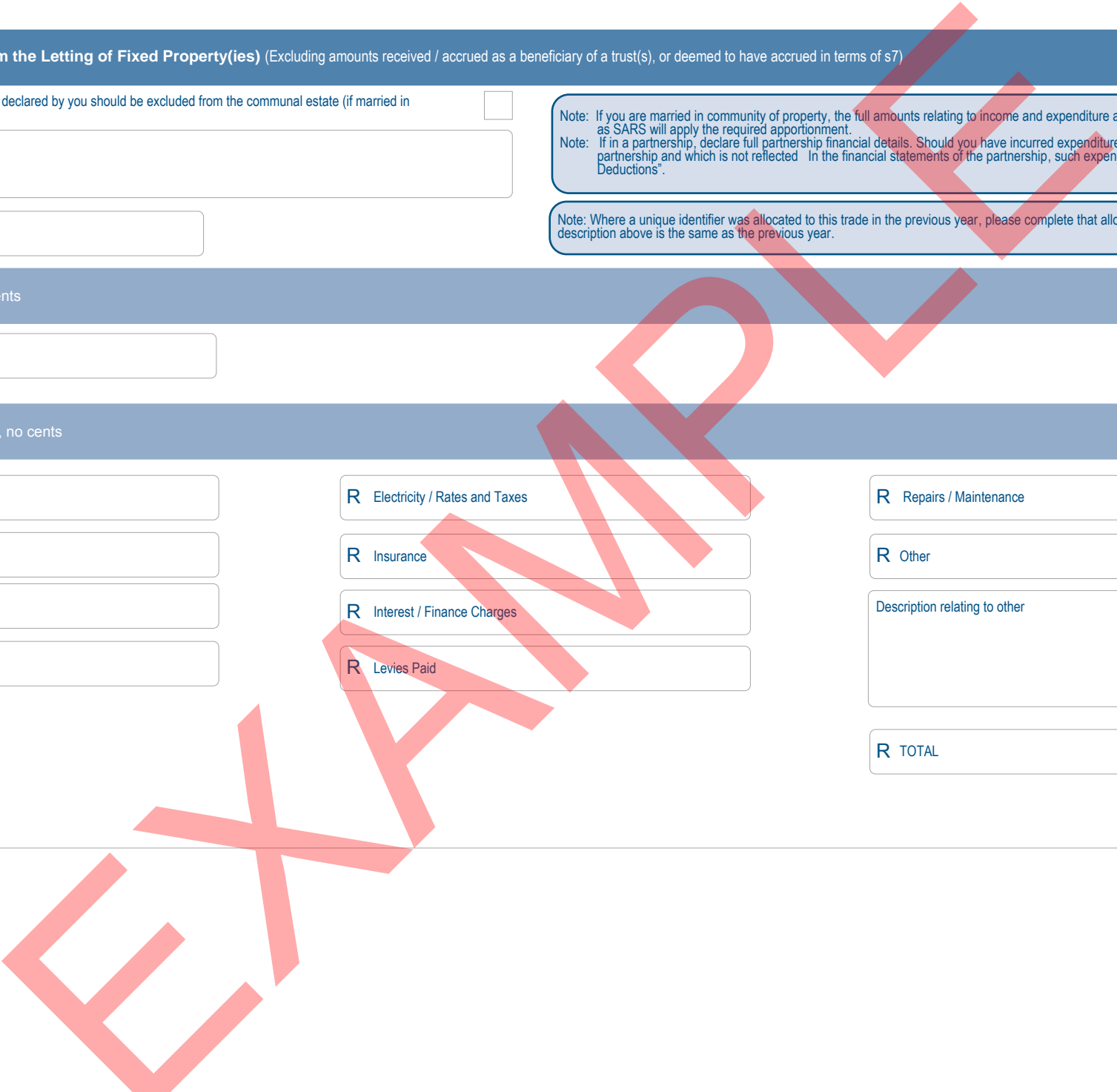
R Interest / Finance Charges

Description relating to other

R Depreciation

R Levies Paid

R TOTAL



Local Business, Trade and Professional Income (other than Rental Income from the Letting of Fixed Property(ies) and distributions received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7)

Description

Note: If in a partnership, declare full partnership financial details. Should you have incurred expenditure for your own account relating to the partnership and which is not reflected in the financial statements of the partnership, such expenditure should be claimed under "Other Deductions".

Unique Identifier

Note: Where a unique identifier was allocated to this trade in the previous year, please complete that allocated number. Also ensure that the description above is the same as the previous year.

Income – Rands only, no cents

R Turnover / Sales

R Income Reflected on an IRP5/IT3(a) regarded to be trading Income

R Cost of Sales

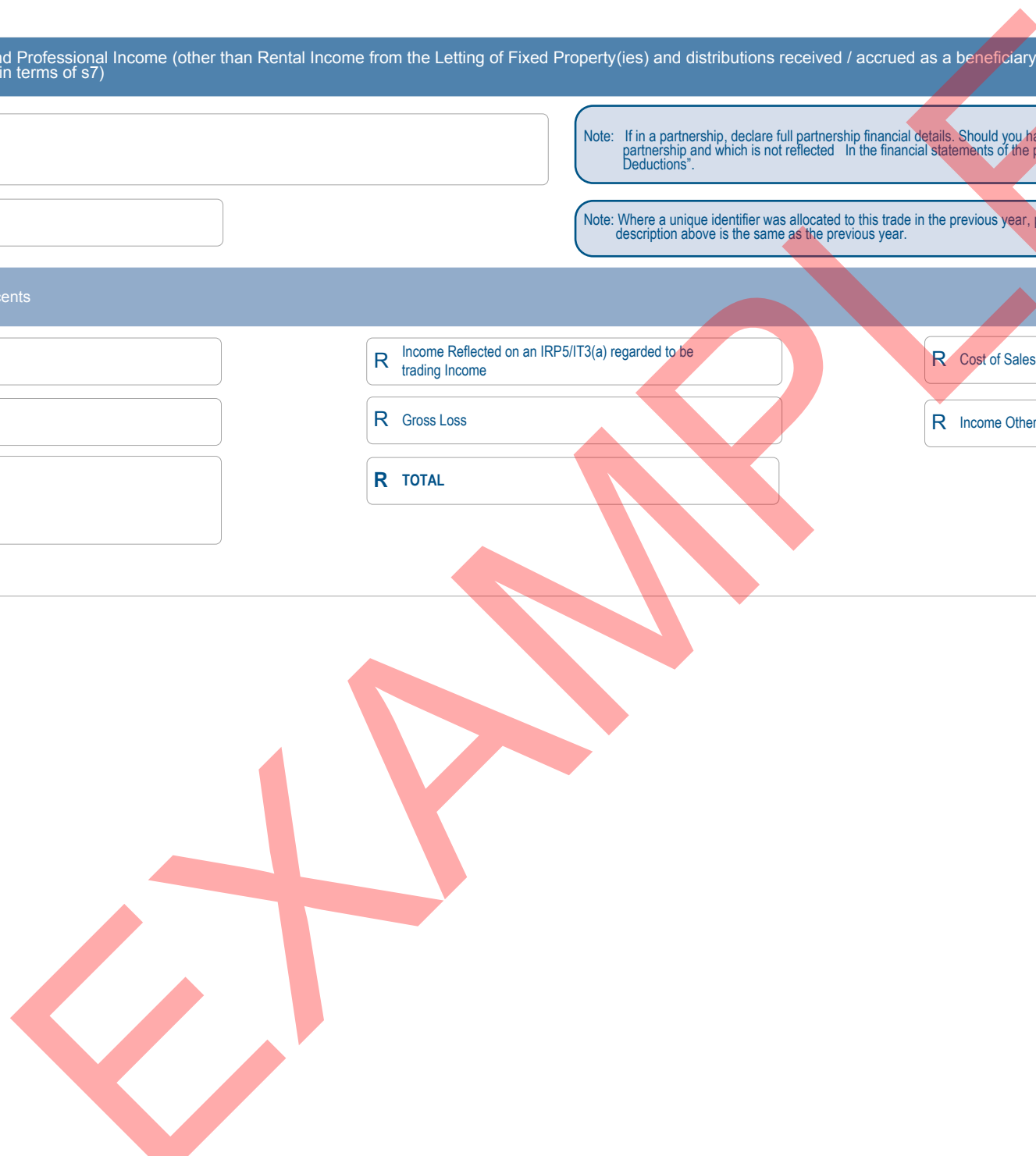
R Gross Profit

R Gross Loss

R Income Other than Turnover

Description relating to other

R TOTAL



Expenditure – Rands only, no cents

R Accounting Fees

R Administration Cost

R Bad Debts

R Bank Charges

R Capital Allowances

R Commission paid

R Consulting Fees Paid

R Depreciation

R Electricity / Rates and Taxes

R Entertainment

R Insurance

R Interest / Finance Charges

R Lease Payment

R Legal Costs

R Provision for Doubtful Debts

R Rental Paid

R Repairs / Maintenance

R Royalties and License Fees

R Salaries and Wages

R Telephone

R Travel Costs – Local

R Travel Costs – Foreign

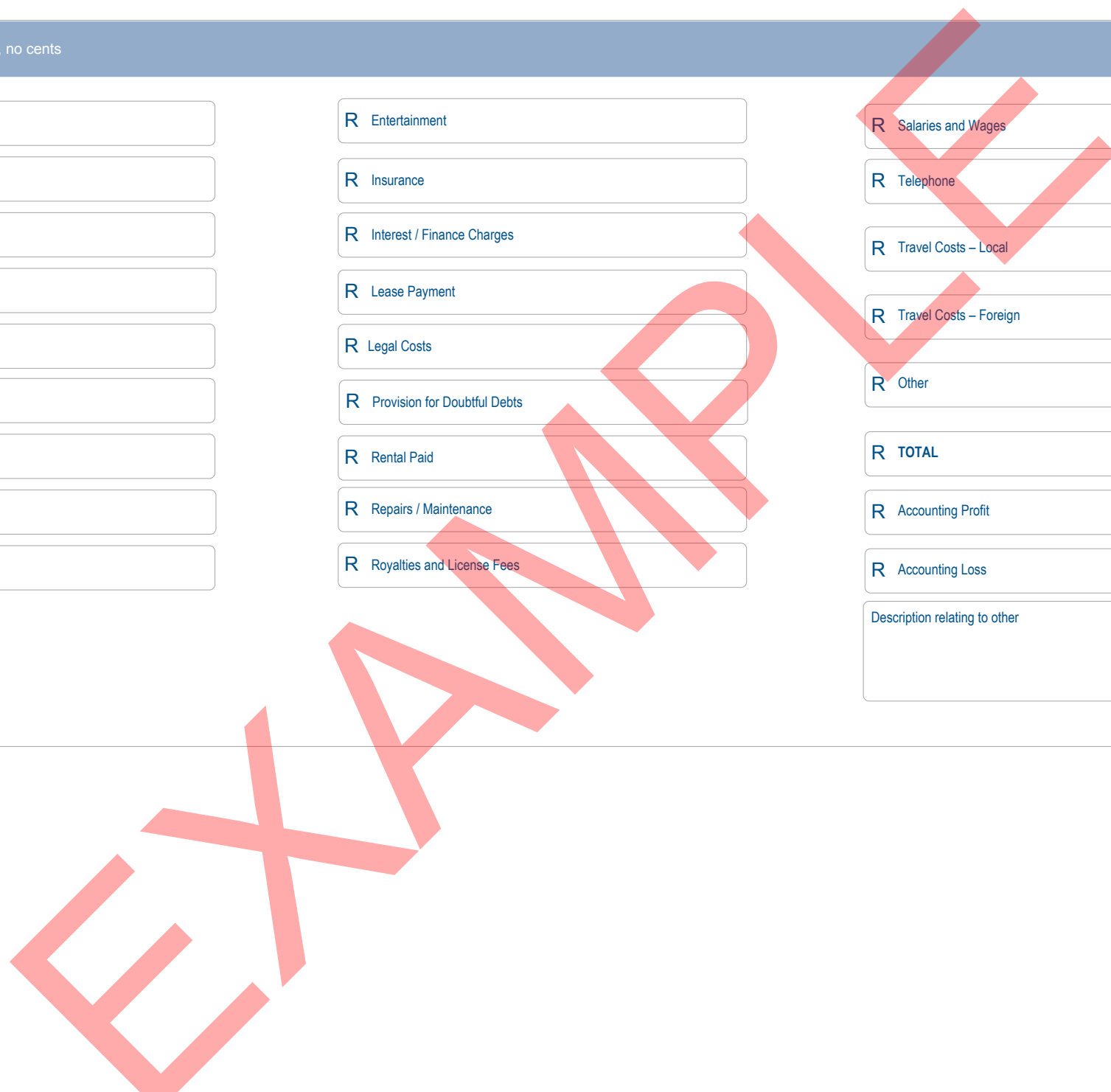
R Other

R **TOTAL**

R Accounting Profit

R Accounting Loss

Description relating to other



Adjustments: Add Back – Rands only, no cents

R Depreciation

R Doubtful Debts

R Provisions

R Other

Description relating to other

R Disallowable Foreign Expenses

R Finance Charges

R Recoupment

R Legal Costs

R Donations

R Private / Personal Expenses

R Unproductive Interest

R TOTAL

Adjustments: Allowable – Rands only, no cents

R UDZ (s 13quat) – improvements allowable in respect of this year

R Depreciation, Manufacturers, etc.: s12C

R Elected Depreciable Asset Allowance: s11(o)

R Deduction in respect of Venture Capital Company Shares: s12J

R Other

R UDZ (s 13quat) – erection/acquisition of a new building allowable in respect of this year

R Depreciation: s11(e)

R Learnership Allowance: Agreements in effect / completed in current year (Agreements entered into before 1 October 2016): s12H

R Future Expenditure: s24C

Description relating to other

R Other deductions in respect of Buildings – excluding s 13quat

R Doubtful Debt: s11(j)

R Learnership Allowance: Agreements in effect / completed in current year (Agreements entered into on or after 1 October 2016): s12H

R TOTAL

Determination of Profit / Loss – Rands only, no cents

R Taxable Profit

R Taxable Loss

Source Code

Should the loss incurred be excluded (ring-fenced) for the calculation of your tax liability? Y N

Are you in a partnership? Y N

If Yes, state the Profit / loss percentage

Amount %

Mark here with an "X" if variable ratios should be applied for the sharing of income and/or expenses.

Did you or the partnership make any pension / provident / retirement annuity fund contribution(s) for your benefit as a deemed employee of the partnership? Y N

Fund Type



Pension Fund

R Contributed by the Partnership

R Fringe Benefit

3817

R Contributions made by you

R Total

4001

Is this information reflected on any IRP5 / IT3(a) certificate included in this return?

Y N

Provident Fund

R Contributed by the Partnership

R Fringe Benefit

3825

R Contributions made by you

R Total

4003

Is this information reflected on any IRP5 / IT3(a) certificate included in this return?

Y N

Retirement Annuity Fund

R Contributed by the Partnership

R Fringe Benefit

3828

R Contributions made by you

R Total

4006

Is this information reflected on any IRP5 / IT3(a) certificate included in this return?

Y N

Note: Please ensure that you have claimed this total contributions next to source code 4006 in the Retirement Annuity Fund Contributions container.

Additional Information

UDZ (s 13quat)

R Total cost incurred in respect of erection/acquisition or improvements of a building

Improvements not owned by taxpayer – s12N

Did you claim any deduction as a deemed owner in terms of s12N?

Y N

Other Taxable Receipts and Accruals – Rands only, no cents (Excluding amounts received / accrued as a beneficiary of a trust/s, or deemed to have accrued in terms of s7)

Note: Use this section to declare any amounts that have not been addressed by previous sections.

R Royalties – Loss **4213**

R Remuneration from Foreign employer for services rendered in SA **4236**

R Other **4214**

R Royalties – Profit **4212**

Description relating to other

Amounts Received/Accrued Considered Non - Taxable – Rands only, no cents (Excluding amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7)

R Amounts accrued to you as an exclusive deemed resident of another country in terms of a double taxation agreement between RSA and that other country

R Exempt Local and Foreign Dividends

R Foreign Pension

R Exempt Amount in terms of s10(1)(o)

R Interest earned by a non-resident in terms of s10(1)(h)

R Other

R Donations

R Inheritances

Description relating to other

Tax Free Investments (TFI) – Rands only, no cents

R Contributions made to a TFI during the year of assessment **4219**

R Net return on Investment - Profit **4239**

R Capital Gain **4243**

R Amounts transferred from a TFI to another during the year of assessment **4246**

R Net return on Investment - Loss **4240**

R Capital Loss **4244**

R Amounts transferred out of a TFI during the year of assessment **4247**

R Interest **4241**

R Other (For example: Manufactured dividends) **4257**

R Amounts withdrawn out of a TFI during the year of assessment **4248**

R Dividends **4242**

Local Farming Operations

Income from Local Farming Operations (IT48) – Rands only, no cents

If any of the following paragraphs of the First Schedule to the Income Tax Act applies to this assessment, please mark the applicable block(s) with an "X": Par 13 Par 13A Par 15 Par 17 Par 20

Description

Unique Identifier

Note: Where a unique identifier was allocated to this trade in the previous year, please complete that allocated number.

Gross receipts and accruals (Including private usage, but excluding partnership income and distributions from a trust(s)) R Amount

Partnership income (Add profit / loss) R Amount

Income from local Farming Operations (IT48) distributed by a trust(s) R Amount

Plus: Livestock on hand at the end of the current year of assessment
Excluding market value of livestock and produce acquired otherwise than by purchase, natural increase or in the ordinary course of farming operations (e.g. donations and inheritance) R Amount

Plus: Produce on hand at the end of the current year of assessment
Excluding market value of livestock and produce acquired otherwise than by purchase, natural increase or in the ordinary course of farming operations (e.g. donations and inheritance) R Amount

Plus: Produce on hand at the end of the current year of assessment R Amount

Livestock on hand at the end of the preceding year of assessment R Amount

Livestock purchased and received in exchange R Amount

Sub-Total I(ii) R Amount

Balance of livestock not allowed in the preceding year of assessment R Amount

Less: Amount deducted [Sub-Total (ii) limited to Sub-Total (i)] R Amount R Amount

Less: Balance carried forward to the following year of assessment (This amount may not create or increase a loss) R Amount

R Sub-Total

Less: Allowable Expenses R Amount

Less: Produce on hand at the end of the preceding year of assessment R Amount

Less: Special depreciation R Amount

Less: Net Profit / Loss R Amount

Less: Amount of improvements deductible from Net Profit R Amount

Taxable income/ loss from farming operations R Amount

Equalisation rate selection

If a loss was incurred, should it be excluded (ring-fenced) for the calculation of your tax liability? Y N Source Code

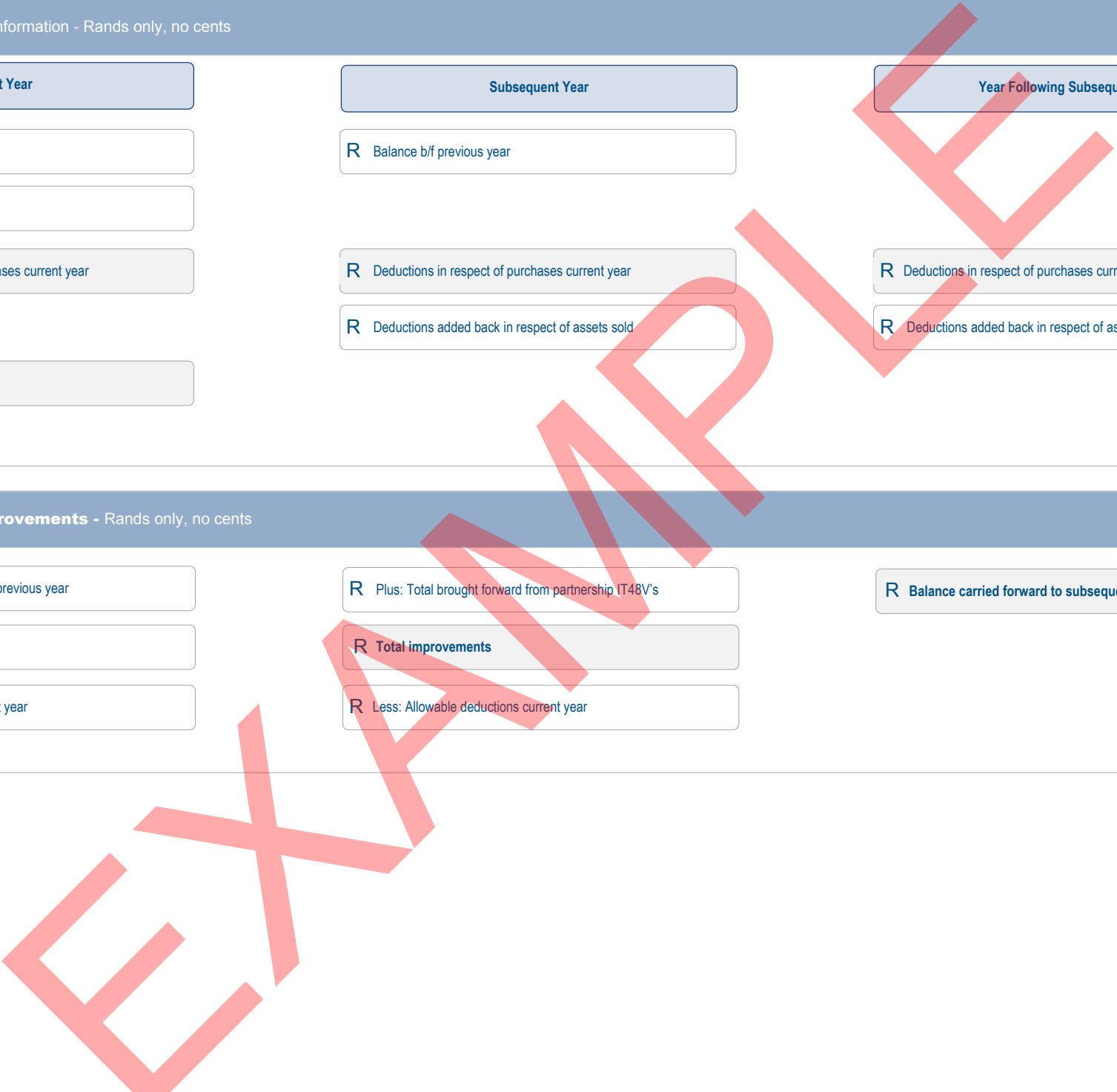
Note: Please remember to complete the Statement of Assets and Liabilities of this return

Special Depreciation Information - Rands only, no cents

Current Year	Subsequent Year	Year Following Subsequent Year
R Balance b/f previous year	R Balance b/f previous year	
R Purchases current year		
R Deductions in respect of purchases current year	R Deductions in respect of purchases current year	R Deductions in respect of purchases current year
	R Deductions added back in respect of assets sold	R Deductions added back in respect of assets sold
R Amount allowable current year		

Information on Capital **Improvements** - Rands only, no cents

R Balance brought forward from previous year	R Plus: Total brought forward from partnership ITR48V's	R Balance carried forward to subsequent year
R Less: Recoupments	R Total improvements	
R Plus: Purchases/costs - current year	R Less: Allowable deductions current year	



Details of Farming Expenses (IT48)

Expenses

R Accounting fees

R Administration costs and bank charges

R Bad debts

R Costs of residential buildings for employees (s13ter)

R Electricity, rates and taxes

R Entertainment expenses

R Expenses for cleaning land

R Fuel, oil and related expenses

R Insurance and Licenses

R Interest and finance charges

R Lease payments (s11(f))

R Legal expenses

R Livestock feeds

R Packing materials

R Protective clothing

R Rations and other staff costs (excl. housing, salary and wages)

R Rent (incl. hiring of farm land, equipment, etc.)

R Repairs and maintenance

R Salaries and wages

R Security expenses

R Seeds and fertilizers

R Telephone, fax and internet expenses

R Travelling and accommodation - Local

R Travelling and accommodation - Foreign

R Veterinary expenses (incl. medicines)

R Wear and tear allowance (s11(e) – excl. special depreciation in terms of s12B)

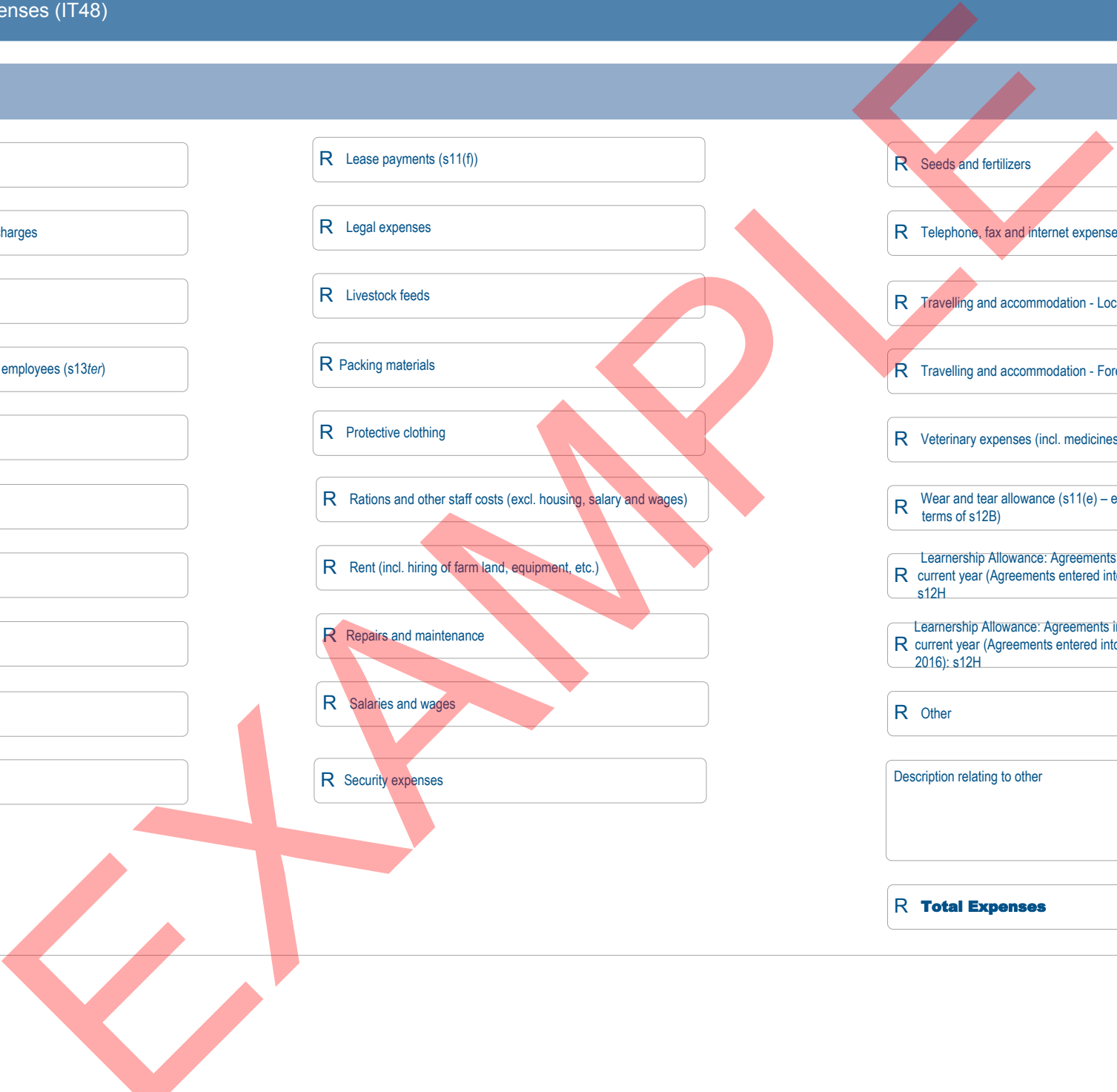
R Learnership Allowance: Agreements in effect / completed in current year (Agreements entered into before 1 October 2016): s12H

R Learnership Allowance: Agreements in effect / completed in current year (Agreements entered into on or after 1 October 2016): s12H

R Other

Description relating to other

R **Total Expenses**



Adjustments: Add back

R Disallowable foreign expenses

R Donations

R Finance Charges

R Legal expenses

R Private/Personal expenses

R Recoupment (excl. capital improvements)

R Unproductive Interest

R Other

Description relating to other

R **Total Adjustments: Add back**

Total Allowable Expenses

R **Total**

Capital Improvements Incurred during the Year of Assessment (paragraph 12(1) of the First Schedule)

Expenses

R Dipping tanks

R Dams, irrigation schemes, boreholes and pumping plants

R Fences

R Erection of, or additions or improvements to farm buildings (other than buildings used for domestic purposes)

R Planting of trees, shrubs or perennial plants for the production of grapes or other fruit, nuts, tea, coffee, hops, sugar, vegetable oils or fibers and the establishment of an area for such purposes

R Building of roads and bridges used in farming operations

R Carrying of electric power from the main transmission lines to the farm apparatus or under an agreement concluded with the Electricity Supply Commission as stipulated

R Wages paid to employees employed in construction of capital works as set out above

Total Purchases/Costs – Current year

R **Total**

Local Partnership Farming Operations (IT48V)

Income from Local Partnership **Farming Operations** (IT48V) – Rands only, no cents

Partnership Name

Gross receipts and accruals (Including private usage)

R Amount

Plus: Livestock on hand at the end of the current year of assessment

Excluding market value of livestock and produce acquired otherwise than by purchase, natural increase or in the ordinary course of farming operations (e.g. donations and inheritance)

R Amount

Plus: Produce on hand at the end of the current year of assessment

Excluding market value of livestock and produce acquired otherwise than by purchase, natural increase or in the ordinary course of farming operations (e.g. donations and inheritance)

Sub-Total (i)

R Amount

Livestock on hand at the end of the preceding year of assessment

R Amount

Livestock purchased and received in exchange

R Amount

Balance of livestock not allowed in the preceding year of assessment

R Amount

Sub-Total (ii)

R Amount

Less: Amount deducted [Sub-Total (ii) limited to Sub-Total (i)]

R Amount

R Amount

Less: Balance carried forward to the following year of assessment (This amount may not create or increase a loss)

R Amount

Sub-Total

R Amount

Less: Allowable Expenses

R Amount

Less: Produce on hand at the end of the preceding year of assessment

R Amount

Less: Special depreciation

R Amount

R Amount

Net Profit / Loss Partnership

R Amount

Your share % of Taxable Income / Loss from partnership farming operations

(Carry this amount forward to your personal IT48)

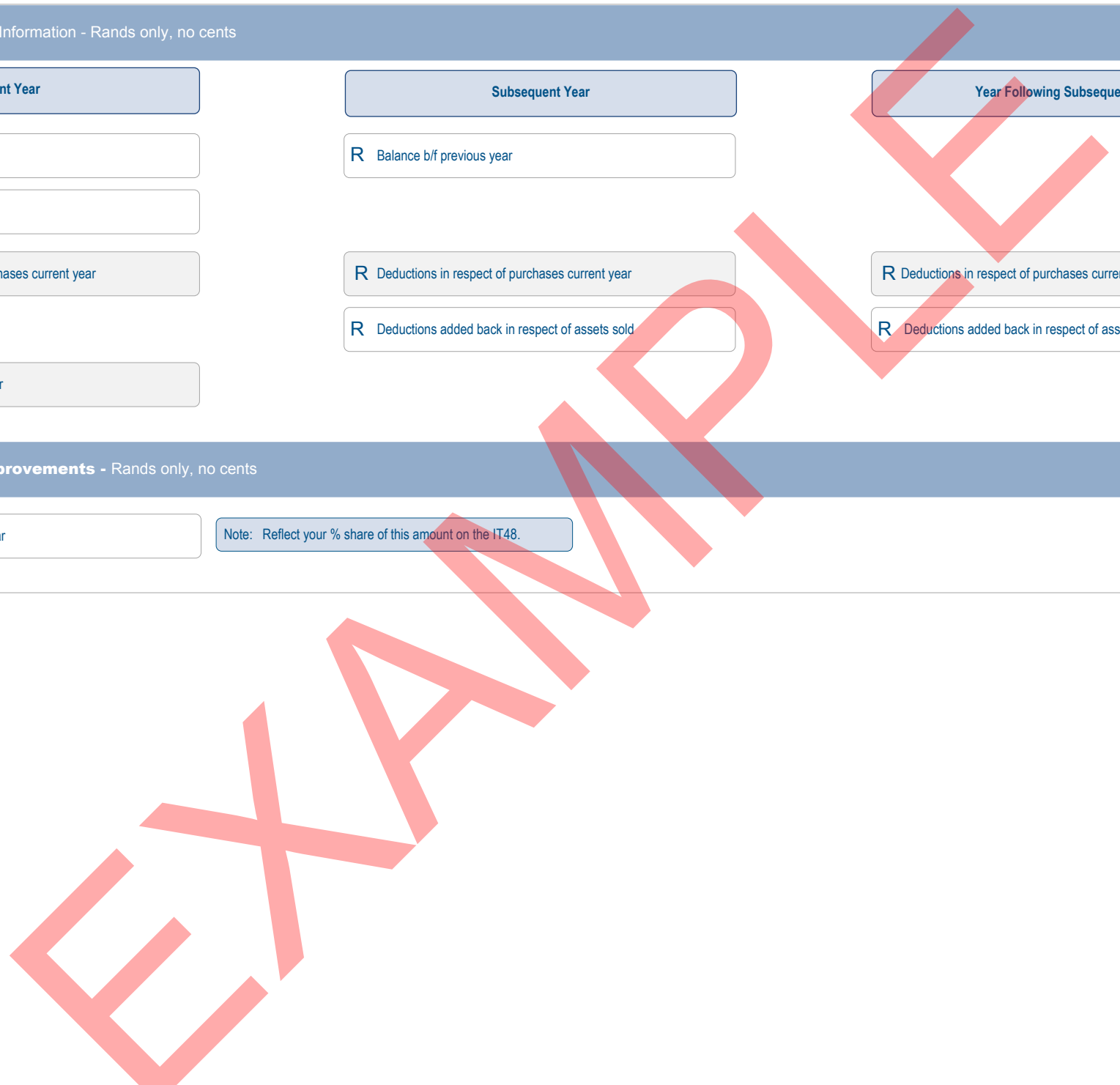
R Amount

Special Depreciation Information - Rands only, no cents

Current Year	Subsequent Year	Year Following Subsequent Year
R Balance b/f previous year	R Balance b/f previous year	
R Purchases current year		
R Deductions in respect of purchases current year	R Deductions in respect of purchases current year	R Deductions in respect of purchases current year
	R Deductions added back in respect of assets sold	R Deductions added back in respect of assets sold
R Amount allowable current year		

Information on Capital **Improvements** - Rands only, no cents

R Purchases/costs - current year	Note: Reflect your % share of this amount on the IT48.
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Partner's Information for Share Distribution (Farming)

1

Surname / Trading Name

Income Tax Reference Number

Initials (if applicable)

Share %

R Profit / Loss

R Improvements

2

Surname / Trading Name

Income Tax Reference Number

Initials (if applicable)

Share %

R Profit / Loss

R Improvements

3

Surname / Trading Name

Income Tax Reference Number

Initials (if applicable)

Share %

R Profit / Loss

R Improvements

4

Surname / Trading Name

Income Tax Reference Number

Initials (if applicable)

Share %

R Profit / Loss

R Improvements

5

Surname / Trading Name

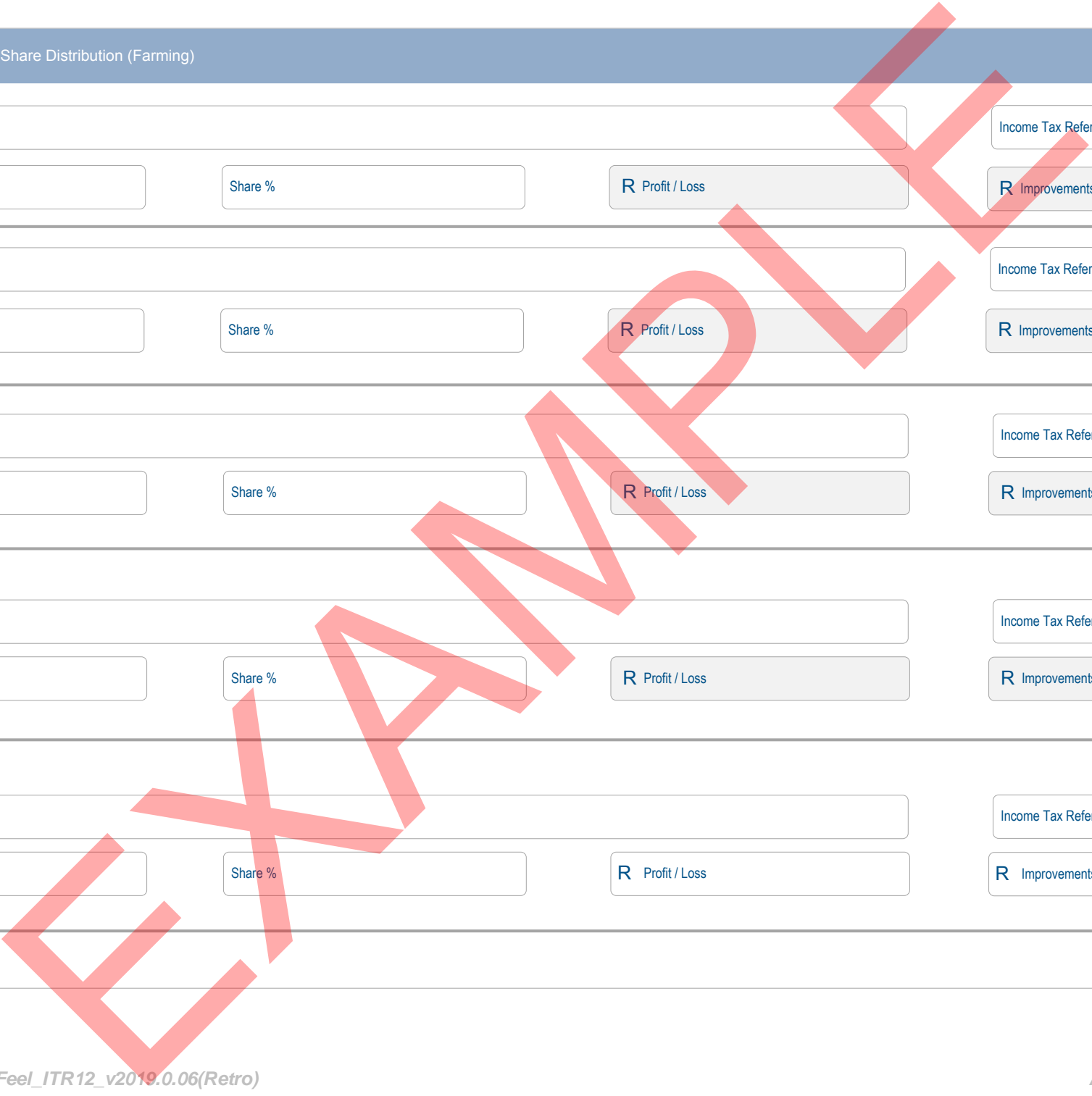
Income Tax Reference Number

Initials (if applicable)

Share %

R Profit / Loss

R Improvements



Details of Farming Expenses (IT48V)

Expenses

R Accounting fees

R Administration costs and bank charges

R Bad debts

R Costs of residential buildings for employees (s13ter)

R Electricity, rates and taxes

R Entertainment expenses

R Expenses for cleaning land

R Fuel, oil and related expenses

R Insurance and Licenses

R Interest and finance charges

R Lease payments (s11(f))

R Legal expenses

R Livestock feeds

R Packing materials

R Protective clothing

R Rations and other staff costs (excl. housing, salary and wages)

R Rent (incl. hiring of farm land, equipment, etc.)

R Repairs and maintenance

R Salaries and wages

R Security expenses

R Seeds and fertilizers

R Telephone, fax and internet expenses

R Travelling and accommodation - Local

R Travelling and accommodation - Foreign

R Veterinary expenses (incl. medicines)

R Wear and tear allowance (s11(e) – excl. special depreciation in terms of s12B)

R Learnership Allowance: Agreements in effect / completed in current year (Agreements entered into before 1 October 2016): s12H

R Learnership Allowance: Agreements in effect / completed in current year (Agreements entered into on or after 1 October 2016): s12H

R Other

Description relating to other

R **Total Expenses**

Adjustments: Add back

R Disallowable foreign expenses

R Donations

R Finance Charges

R Legal expenses

R Private/Personal expenses

R Recoupment (excl. capital improvements)

R Unproductive Interest

R Other

Description relating to other

R **Total Adjustments: Add back**

Total Allowable Expenses

R **Total**

Capital Improvements Incurred during the Year of Assessment (paragraph 12(1) of the First Schedule)

Expenses

R Dipping tanks

R Dams, irrigation schemes, boreholes and pumping plants

R Fences

R Erection of, or additions or improvements to farm buildings (other than buildings used for domestic purposes)

R Planting of trees, shrubs or perennial plants for the production of grapes or other fruit, nuts, tea, coffee, hops, sugar, vegetable oils or fibers and the establishment of an area for such purposes

R Building of roads and bridges used in farming operations

R Carrying of electric power from the main transmission lines to the farm apparatus or under an agreement concluded with the Electricity Supply Commission as stipulated

R Wages paid to employees employed in construction of capital works as set out above

Total Purchases/Costs – Current year

R **Total**

Medical Deductions – Rands only, no cents

Medical Expenditure

(including medical scheme contributions made by you or your employer towards a medical scheme where you are the principal / main member)

Were you the principal / main member of a medical scheme to which you and/or your employer made contributions? Y N

In how many medical scheme(s) were you the principal / main member during this year of assessment?

Details of Medical Scheme

Medical Scheme Name

Medical Scheme Membership Number

State the total number of dependants (including yourself) per month:

Mar	Apr	May	Jun	Jul	Aug
Sep	Oct	Nov	Dec	Jan	Feb

R State the total medical contributions made by yourself and / or your employer to this scheme (incl. subsidies from former employer) **4005**

R State the medical subsidies from former employer (if applicable) **4493**

R State any medical expenses paid by you that was claimed from your medical scheme and reflected on the medical certificate (other than physical impairment or disability expenses) **4020**

Expenses Not Reflected on any Medical Certificate

R State any qualifying medical expenses paid by you that was not claimed from any medical scheme and not reflected on any medical scheme certificate (other than physical impairment or disability expenses) **4034**

Medical Expenditure

(including medical scheme contributions where you are not the principal / main member of the medical scheme) in respect of any immediate family member who is dependent on you for family care and support

Were any of the immediate family member(s) dependant(s) of a medical scheme(s) to which you paid the contributions? Y N

Indicate the number of medical schemes to which you paid the contributions in respect of such dependant(s)

Details of Medical Scheme

Medical Scheme Name

Medical Scheme Membership Number

State the total number of dependants (including yourself) per month:

Mar	Apr	May	Jun	Jul	Aug
Sep	Oct	Nov	Dec	Jan	Feb

R State the total medical contributions made by yourself and / or your employer to this scheme (incl. subsidies from former employer) **4005**

R State any medical expenses paid by you that was claimed from your medical scheme and reflected on the medical certificate (other than physical impairment or disability expenses) **4020**

Physical Impairment

R State any qualifying physical impairment expenses paid by you and not recovered from any medical scheme(s) and not included above **4022**

Medical Deductions – Rands only, no cents

Disability

Are you, your spouse or any of your qualifying children a person with a disability? Y N

If 'Yes', has the disability been confirmed by a duly registered medical practitioner as prescribed? Y N

Indicate the number of qualifying person(s) with a disability

Details of Disability

Select the person with the disability ▼

Date of birth of person with disability

Year ▼ Month ▼ Day ▼

Select the disability type: Temporary Disability ▼
Permanent Disability

Specify the date on which the latest ITR-DD for this person was confirmed by a duly registered practitioner:

Year ▼ Month ▼ Day ▼

Registered Medical Practitioner Practice Number

R State the qualifying disability expenses paid by you i.r.o yourself, your spouse and qualifying children and not recovered from any medical scheme and not included in any expenses claimed above **4023**

Retirement Annuity Fund Contributions – Rands only, no cents

To how many Retirement Annuity policy(ies) did you or your employer contribute during this year of assessment?

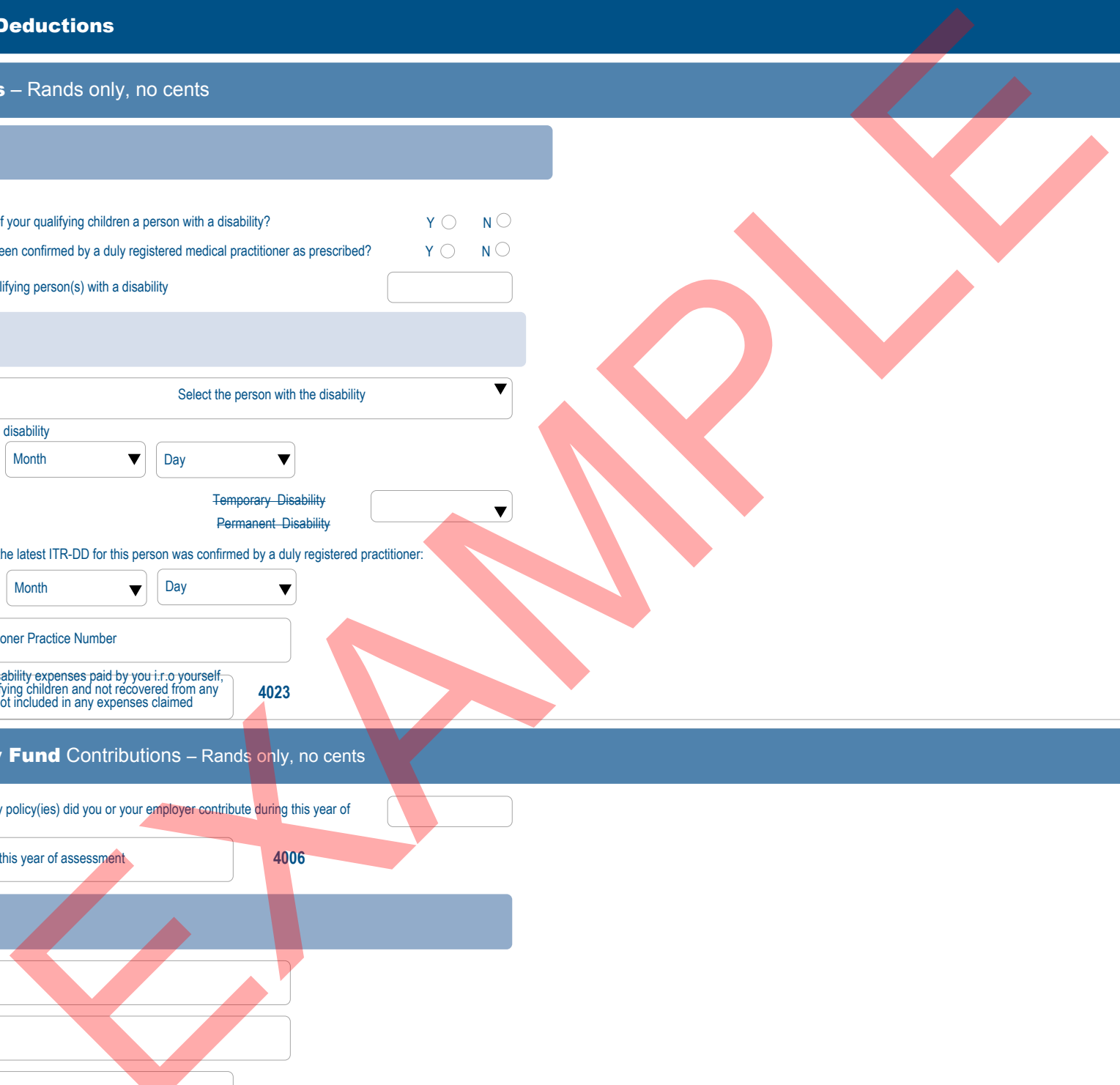
R Total contributions for this year of assessment **4006**

Details of Policy(ies)

Name of the Fund

Policy Number

R Contributions made to this policy



Travel Claim Against Allowance – Rands only, no cents

Did you use a logbook to determine your business km travelled? Y N

Indicate with an 'X' below whether the vehicle was acquired by way of: Purchase Agreement Lease Agreement

Vehicle Registration No.

Car Make

Car Model

Date of Purchase (CCYYMMDD)
Year ▼ Month ▼ Day ▼

R Cost Price or Cash Value

Details of Kilometres Travelled

Starting Date (CCYYMMDD)
Year ▼ Month ▼ Day ▼

Closing Date (CCYYMMDD)
Year ▼ Month ▼ Day ▼

Opening Kilometres

Closing Kilometres

Total Kilometres

Business Kilometres

Where Records of Actual Expenditure Were Kept

R Fuel and Oil

R Maintenance and Repairs

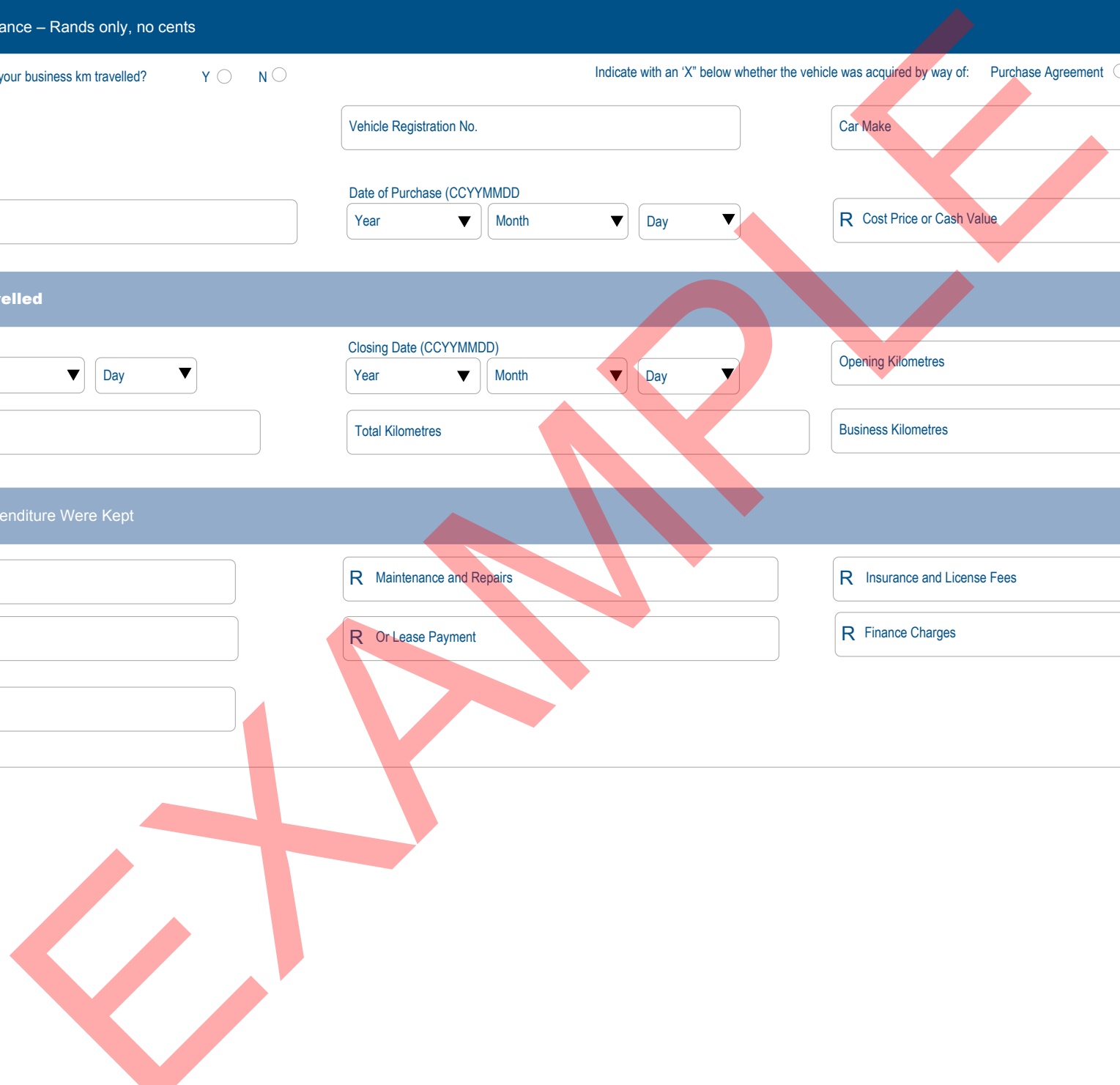
R Insurance and License Fees

R Wear and Tear

R Or Lease Payment

R Finance Charges

R Other



Employer Provided Vehicle: Other than an Operating Lease – Rands only, no cents

Did you use a logbook to determine your business km travelled? Y N

Car Make

Car Model

Vehicle Registration No.

Year Manufactured

R Cost Price or Cash Value

R Fringe Benefit Value

Details of Kilometres Travelled

Starting Date (CCYYMMDD)

Closing Date (CCYYMMDD)

Year ▼ Month ▼ Day ▼

Year ▼ Month ▼ Day ▼

Opening Kilometres

Closing Kilometres

Total Kilometres

Business Kilometres

Full Cost Incurred by the Employee (No reimbursement by the Employer)

Were you fully or partially reimbursed by your employer in respect of the following expenses?

Insurance

Y N

R Insurance

License Fees

Y N

R License Fees

Maintenance

Y N

R Maintenance

Fuel

Y N

Was a maintenance plan included in the cost price or cash value of the vehicle provided by your employer?

Y N

Employer Provided Vehicle: Operating Lease – Rands only, no cents

Did you use a logbook to determine your business km travelled? Y N

Vehicle Registration No.

R Fringe Benefit Value

Details of Kilometres Travelled

Starting Date (CCYYMMDD)

Closing Date (CCYYMMDD)

Year ▼ Month ▼ Day ▼

Year ▼ Month ▼ Day ▼

Opening Kilometres

Closing Kilometres

Total Kilometres

Business Kilometres

Donations allowable in terms of s18A to approved organisations – Rands only, no cents

R Total amount donated during the year of assessment

4011

Complete the details of the organisation(s) to whom donations were made:

Complete the details of the 10 organisations to whom donations with the highest monetary value were made:

Donations detail

PBO number

PBO number

PBO number

R Amount donated to this organisation

R Amount donated to this organisation

R Amount donated to this organisation

PBO number

PBO number

PBO number

R Amount donated to this organisation

R Amount donated to this organisation

R Amount donated to this organisation

PBO number

PBO number

PBO number

R Amount donated to this organisation

R Amount donated to this organisation

R Amount donated to this organisation

Other Deductions – Rands only, no cents

R Expenses against local taxable subsistence allowance

4017

R Expenses against foreign taxable subsistence allowance

4019

R Donations allowable in terms of. s18A to approved public benefit organisations

4011

R Depreciation

4027

R Home Office Expenses

4028

R Travel Expenses (no allowance - commission income)

4015

R Amounts Refunded in terms of s11(nA) and 11(nB)

4042

R Allowable Accountancy / Administration Expense

4043

R Legal expenses in terms of s11(c)

4044

R Bad debt/Provision for doubtful debt

4045

R Use of motor vehicle

4046

R Section 8C losses

4031

R Holders of Public Office: Deduction in terms of s 8(1)(d)

4047

R Remuneration taxed on IRP5 but comply with exemption in terms of s10(1)(o)(i)

4033

R Remuneration taxed on IRP5 but comply with exemption in terms of s10(1)(o)(ii) (excluding s 8A/8C gains and dividends)

4041

R Remuneration (s 8A/8C gains) taxed on IRP5 but comply with exemption in terms of s10(1)(o)(ii). (This amount is restricted to s 8A/8C gains, excluding dividends)

4032

R Deduction of interest repaid to SARS (in terms of s7F) that was previously taxed in terms of s7E

4052

R Deduction i.t.o. s6quat(1C) for foreign taxes paid or proved to be payable to a foreign government of any country on any SA sourced trade income

4053

R Other

4016

Description relating to other

Qualifying Criteria for s10(1)(o)(i)

Are you a SA resident as defined in the Income Tax Act? Y N

Were you employed as an officer or crew member to render services on a ship outside SA? Y N

If yes, please state the total number of full days you were outside SA to render services during this year of assessment:

R Remuneration received/accrued in respect of foreign services rendered

Qualifying Criteria for s10(1)(o)(ii) exemption (excluding s8A/8C gains and dividends)

Are you a SA resident as defined in the Income Tax Act? Y N

Confirm that the remuneration against which this exemption is claimed was not derived i.r.o. the holding of a public office as contemplated in s9(2)(g), or from services rendered / work / labour performed for the SA government / municipality / constitutional institution / SA public entity as contemplated in s9(2)(h) of the Income Tax Act Y N

Were you employed to render services outside SA? Y N

If yes, please state the number of days you were outside SA during any 12 month qualifying period:

Start date of the 12 month qualifying period (CCYYMMDD)

End date of the 12 month qualifying period (CCYYMMDD)

Year Month Day

Year Month Day

Total number of full days outside SA during the 12 month qualifying period

Did you within the period indicated above spend a continuous period exceeding 60 full days outside SA? Y N

Total number of work days during the above qualifying period relating to this year of assessment

Total number of work days outside South Africa during the above qualifying period relating to this year of assessment.

R Total remuneration received / accrued in this year of assessment respect of foreign services rendered

R Remuneration exempt

Qualifying Criteria for the Deduction of Foreign Taxes Paid or Proved to be Payable to a Foreign Government of any Country on any SA Sourced Trading Income (including salary income) - Rands only, no cents

Did you have a right of recovery other than a right of recovery i.t.o. a mutual agreement procedure, or any entitlement to carry back losses arising during any previous year of assessment? Y N

Was this foreign tax amount refunded to you during this year of assessment? Y N

Note: This income must have been declared elsewhere in this return.

R Taxable income from SA sourced trade income (including salary income) taxed outside SA (before taking into account any allowable deductions i.t.o. s11F, s18A and s6quat(1C), as these deductions will be calculated by SARS)

Investments in Venture Capital Companies (VCC): s12J – Rands only, no cents

R Total amount invested in Venture Capital Companies in exchange for shares during the year of assessment

4051

Complete the details of the investment(s) made below:

Complete the details of the top 10 investments made below:

Name of SARS approved VCC

VCC number

Date of issue of VCC shares
Year Month Day

R Amount invested in a Venture Capital Company in exchange for shares during the year of assessment

Recoupment in respect of **Venture Capital Companies (VCC)** shares sold: s12J – Rands only, no cents

R Amount recouped in respect of VCC shares sold, for which a tax deduction was allowed

4245

Statement of **Local Assets and Liabilities** – Rands only, no cents

Local Assets (at cost)

R Fixed Properties and all Improvements to Properties

R Shares in Private Company or Member's Interest in Close Corporation

R Loan Accounts

R Financial Instruments Listed (shares, unit trusts, etc.) – excluding Cryptocurrency

R Financial Instruments – Cryptocurrency

R Net Capital of Business, Trade, Profession or Farming

R Equipment, Machinery, Implements

R Motor Vehicles, Caravans, Boats

R Debtors

R Stock

R Livestock - elected value(s)

R Cash on Hand, in Bank and Other Similar Institutions

R Personal Effects (jewellery, paintings, furniture, etc.)

R Other Assets

R **Total Local Assets**

Local Liabilities (at cost)

R Mortgage Bonds

R Loan Accounts

R Creditors

R Bank Overdraft

R Other Liabilities

R **Total Local Liabilities**

Statement of **Foreign Assets and Liabilities** – Rands only, no cents

Note: The foreign currency value at cost must be translated to Rand using the exchange rate as at the end of the tax year when the asset was acquired.

R Total Foreign Assets

R Total Foreign Liabilities

Partnership Details

Provide full name of partnership in which you were a partner during the year of assessment:

Partnership Name

Specify your profit / loss sharing % during the year of assessment:

Amount % %

Indicate whether you derived a profit / loss from the partnership during the year of assessment?

Profit Loss

Unemployment

Were you unemployed for the full year of assessment? Y N

Did you receive no income and realise no capital gain / loss? Y N

Periods of Unemployment

Unemployed from (CCYYMMDD)

Year ▼ Month ▼ Day ▼

Unemployed from (CCYYMMDD)

Year ▼ Month ▼ Day ▼

Voluntary Disclosure Programme

If no VDP application was made, change your VDP answer to "No" on the first page of this return

Please indicate the VDP application no. issued by SARS

