



Request for a Directive – Variation in the Deduction/Withholding of Employees' Tax

IRP3(q)

FOR OFFICE USE

Application no.

Particulars of Employer

PAYE Ref. No.

Name of Employer 53

Contact Details:

First Name(s) 53

Surname 53

Email Address 53

Bus Tel No. Cell No.

Postal Address

56

56

41 Postal Code 10

Physical Details:

56

56

41 Postal Code 10

Particulars of Employee

How many employees does this application relate to?

Employee Details #x

Taxpayer Ref. No.

First Name(s) 53

Surname 53

ID No. Other ID / Passport No. Date of Birth

Is the employee a South African tax resident? Y N Commencement Date of Foreign Assignment Expected end Date of Foreign Assignment

Foreign country where services are rendered (if applicable) Is section 10(1)(o)(ii) applicable to the taxpayer? Y N

If yes, will the R1 million exemption be exceeded? Y N

Additional Details of Application

Mark the applicable reason for the directive application:

Paragraph 10, 4th Schedule taking into account a potential foreign tax credit.

Was a similar directive issued for the abovementioned employer for the previous year of assessment?

Y

N

Provide a summary of the proposed method in terms of this directive application:

Please note: A detailed letter must be submitted with this application form, setting out the details of the basis and reasoning for the request sought to vary the employees' tax withholding taking into account a potential foreign tax credit.

Notes

- A directive will be issued upon agreement with the Employer for an indefinite period unless a change in the facts and circumstances occur, where after a new application must be made.
- Directives are not transferable.

Declaration

I declare that the information furnished is true and correct in every respect.

Date (CCYYMMDD)

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