



Application for a Tax Directive: Fixed amount for Individuals and Trust Owners of a Living Annuity

IRP3(c)

FOR OFFICE USE

Application no.

Taxpayer Details

Taxpayer / Trust reference No. Year of Assessment ended on (CCYY)

Surname / Registered name / Trust Registered Name

Initials

First Name(s) / Trading Name

Date of Birth (CCYYMMDD) Identity Number Trust Deed Number

Date of Registration (CCYYMMDD) Other identification number (E.g Company registration number or Trust deed number)

Passport/ Permit No. Passport Country / Country of Origin (e.g. South Africa = ZAF)

Annual income / Expected Turnover R

Employee number or PAYE reference number (e.g Company PAYE reference number / Trust PAYE reference number)

Is the taxpayer a non-resident? Yes No

Is the certificate of residency (citizenship certificate where DTA is not applicable) attached? Yes No

Residential / Physical Address

Postal Code

Postal Address

Postal Code

Calculation

A calculation is required indicating how the fixed amount deduction was arrived at. Where relevant this must be based on the particulars of your latest year of assessment. The necessary adjustment must be made to take into account any possible increase in income.

Gross income for year applied for	R	<input type="text"/>	,	<input type="text"/>	
Less: Assessed loss brought forward	R	<input type="text"/>	,	<input type="text"/>	
Other Losses (Specify)					
<input type="text"/>	R	<input type="text"/>	,	<input type="text"/>	
<input type="text"/>	R	<input type="text"/>	,	<input type="text"/>	
<input type="text"/>	R	<input type="text"/>	,	<input type="text"/>	
Less: Admissible expenditure	R	<input type="text"/>	,	<input type="text"/>	
Estimated taxable income	R	<input type="text"/>	,	<input type="text"/>	
Tax payable	R	<input type="text"/>	,	<input type="text"/>	/12
Fixed amount of tax payable	R	<input type="text"/>	,	<input type="text"/>	per month

Additional details of application

Commencement date of business / employment / trust (CCYYMMDD)

Mark the applicable reason for the directive application request with an X: Assessed loss carried forward from the previous year of assessment Paragraph 11, the Fourth Schedule Trust Owner of Living Annuity

Was a fixed percentage directive issued to you for the above-mentioned employer / trust for the previous year of assessment? Yes No

Fixed amount deduction now applied for. (Furnish your calculations in the space provided for) R

Kindly attach any explanations of other criteria which must be taken into account in your application.

Notes applicable to individuals

- The directive is valid subject to the following conditions:
- Directives are not transferable and a new application must be made following a change in employment position. If you have more than one employer, a separate application for a directive must be made in respect of each employer.
- Copies of letter of employment, service contract(s) and other relevant documentation is required in verification of terms and conditions of employment.
- A Fixed amount directive may not be applied retrospectively, it will be valid from the month it was issued until the end of the financial year in which it was issued.
- Maximum period of a fixed amount directive is twelve months, a new directive application must be submitted each year thereafter, if required.

Kindly attach any explanations of other criteria which must be taken into account in your application.

Notes applicable to trusts /companies

- The directive is valid subject to the following conditions:
- The Trust / Company PAYE reconciliations are up to date.
- A Fixed amount directive may not be applied retrospectively, it will be valid from the month it was issued until the end of the financial year in which it was issued.
- Should this concession be abused or if there is a change, this directive will expire.
- The above directive expires if a further directive is issued.
- This directive (original) must be kept for record purposes.
- The directive is invalid if any alterations have been made thereto.

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