



**Income Tax Return for Individuals**  
(Income Tax Act. No. 58 of 1962, as amended)

South African Revenue Service

Taxpayer Ref No.\*

Year of Assessment\*

NOTE: "Mark with an X", if marked it means you confirm information or indicate in agreement.

**Form Wizard**  
**INFORMATION TO CREATE YOUR PERSONAL INCOME TAX RETURN**

**Standard**

Mark with an "X" if you are completing the return as a Tax Practitioner.

Mark with an "X" if you are not and never were an RSA tax resident.

Mark with an "X" if you were previously a non-resident and became an RSA tax resident.

*Please ensure that you capture the correct "Date on which you became an RSA tax resident" as SARS will regard you as an RSA Tax Resident from this date onwards until you cease RSA Tax Residency.*

Date on which you became an RSA tax resident: CCYY/MM/DD

Do you confirm that the date captured is true and correct? Y  N

Taxpayer ceased to be a tax resident of the RSA.

Date on which you ceased to be an RSA tax resident: CCYY/MM/DD

Taxpayer reinstated RSA tax residency.

Date on which you reinstated RSA tax residency: CCYY/MM/DD

Did you receive any RSA sourced income? Y  N

Mark with an "X" if you **did not** receive any income (e.g. salary, pension or interest etc) including selling of assets (e.g. property, shares, crypto assets, etc) for the full year of assessment.

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 Employee Income Tax Certificate(s) (IRP5 or IT3[a])? Y  N

How many certificates did you receive?

Mark with an "X" if you or your employer (incl. subsidies from former employer) paid any qualifying disability and/or medical expenses, including contributions to a medical scheme where you are the main member.

Mark with an "X" if you paid any qualifying disability and/or medical expenses including contributions to a medical scheme where you are **not** the main member, for a family member for whom you are liable for family care and support.

Mark with an "X" if you or your employer contributed to your retirement annuity benefit. This must exclude pension and provident funds.

Mark with an "X" if you contributed to a pension and/or provident fund for past or additional services **not** shown on any Employee Income Tax Certificate(s) (IRP5 or IT3[a]).

Mark with an "X" if you want to claim a tax deduction for your travel allowance (not petrol/diesel allowance) if you kept a logbook.

How many vehicles should be used in the calculation?

Mark with an "X" if you want to claim a tax deduction for a vehicle provided by your employer.

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

An operating lease

Any method other than an operating lease

Mark with an "X" if you received any form of payment/remuneration for work done outside RSA that is shown on your South African Employee Income Tax Certificate(s) (IRP5 or IT3[a]).

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

Mark with an "X" if you were employed and received income from outside RSA.

Mark with an "X" if you received any foreign income, including remuneration for work done outside RSA, which is **not** shown on a South African Employee Income Tax Certificate (IRP5 or IT3[a]) and is taxed outside RSA, but does not qualify for s10(1)(o) tax exemption.

Mark with an "X" if you received any form of payment/remuneration for work done outside RSA that is taxed outside RSA and qualifies for s10(1)(o)(i) exemption.

Mark with an "X" if you received any form of payment/remuneration for work done outside RSA that is taxed outside RSA and qualifies for s10(1)(o)(ii) exemption (excluding s8A/8C gains and dividends).

Mark with an "X" if you received any form of payment/remuneration for work done outside RSA that is taxed outside RSA and qualifies for s10(1)(o)(ii) exemption (relating to s8A/8C gains and dividends).

Did you receive any interest (local and foreign), distributions from a Real Estate Investment Trust (REIT)/Taxable local dividends, 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

Mark with an "X" if you received or became entitled to any income as a beneficiary of a Trust, or income deemed to be yours under s7.

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

Indicate the number of tax free investment(s).

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 properties did you derive income?

Are you a partner in a business? Y  N

How many businesses are you a partner in?

Mark with an "X" if you are a director of a company or a member of a close corporation.

Mark with an "X" if any declaration in this return relates to an application made under the SARS Voluntary Disclosure Programme.

Mark with an "X" if you have assets which at market value are in excess of R50 million.

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

How many organisations did you donate to?

Mark with an "X" if you received any other income (e.g. local business, trade, and professional income, but 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 (e.g. home office expenses) not addressed above.

A resident tax return starts from "Mark with an "X" if you did not receive any income (e.g. salary, pension or interest etc) including selling of assets (e.g. property, shares, crypto assets, etc) for the full year of assessment..." to the last question on the Comprehensive Wizard question

## 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 capital assets attracting capital gain or loss (including crypto asset(s))? Y  N

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

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

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

**Local Business, Trade and Professional Income** (Including crypto asset(s)) (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** (Including remuneration from foreign employer(s) for services rendered in South Africa) (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 amount that you consider non-taxable? Y  N

### Medical Expenditure

Mark with an "X" if you or your employer (incl. subsidies from former employer) paid any qualifying disability and/or medical expenses, including contributions to a medical scheme where you are the main member.

Mark with an "X" if you paid any qualifying disability and/or medical expenses including contributions to a medical scheme where you are **not** the main member for a family member for whom you are liable for family care and support.

### Retirement Annuity Fund Contributions

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

### Recoupment of Venture Capital Company shares sold

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 (e.g. home office expenses)? Y  N



**Income Tax Return for Individuals**  
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NOTE: "Mark with an X" if marked it means you confirm information or indicate in agreement.

**Form Wizard For Non-Resident**  
**INFORMATION TO CREATE YOUR PERSONAL INCOME TAX RETURN**

Mark with an "X" if you are completing the return as a Tax Practitioner.

Mark with an "X" if you are not and never were an RSA tax resident.

Taxpayer ceased to be a tax resident of the RSA

Date on which you ceased to be an RSA tax resident:

CCYY/MM/DD

Did you receive any RSA sourced income? Y  N

Did you receive RSA income that is reflected on an Employee Income Tax Certificate(s) (IRP5 or IT3[a])? Y  N

How many certificates did you receive?

Mark with an "X" if you or your employer (incl. subsidies from former employer) paid any RSA qualifying disability and/or medical expenses, including contributions to a medical scheme where you are the main member.

Mark with an "X" if you paid any RSA qualifying disability and/or medical expenses including contributions to a medical scheme where you are **not** the main member for a family member for whom you are liable for family care and support.

Mark with an "X" if you or your RSA employer contributed to your retirement annuity benefit. This must exclude pension and provident funds.

Mark with an "X" if you contributed to an RSA pension and/or provident fund for past or additional services not shown on any Employee Income Tax Certificate(s) (IRP5 or IT3[a]).

Mark with an "X" if you want to claim a tax deduction for travelling on business in RSA (not petrol/diesel allowance) if you kept a logbook.

How many vehicles should be used in the calculation?

Mark with an "X" if you want to claim a tax deduction for a vehicle provided in RSA by your employer.

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 interest, distributions from a Real Estate Investment Trust (REIT)/Taxable 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) from an RSA source? Y  N

Did you receive any RSA Exempt dividend income? Y  N

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

Indicate the number of tax free investment(s)

Did you derive income from the letting of fixed property(ies) located in RSA? Y  N

From how many separate rental properties did you derive income?

Mark with an "X" if you are a director of an RSA company or a member of an RSA close corporation.

Mark with an "X" if any declaration in this return relates to an application made under the SARS Voluntary Disclosure Programme.

Mark with an "X" if you have RSA assets which at market value are in excess of R50 million.

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

How many organisations did you donate to?

Mark with an "X" if you disposed of any immovable property(ies) situated in RSA.

How many disposals took place?

Are you a partner in an RSA business? Y  N

How many businesses are you a partner in?

Did you derive any income from any business, trade or profession from an RSA source (including crypto asset(s)) (excluding rental income from the letting of fixed property(ies) located in RSA already declared in this return)? Y  N

How many separate trading activities did you carry on?

Did you participate in any RSA farming operations? Y  N

Did you participate in any RSA farming partnership operations? Y  N

How many RSA farming partnership operations did you participate in?

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

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

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

Mark with an "X" if you or your employer (incl. subsidies from former employer) paid any RSA qualifying disability and/or medical expenses, including contributions to a medical scheme where you are the main member.

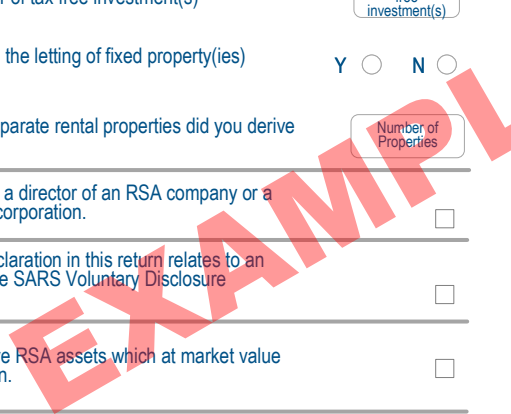
Mark with an "X" if you paid any RSA qualifying disability and/or medical expenses including contributions to a medical scheme where you are **not** the main member for a family member for whom you are liable for family care and support.

Mark with an "X" if you or your RSA employer contributed to your retirement annuity benefit. This must exclude pension and provident funds.

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

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

If both resident and non-resident return are opened, do not display this section.



## Taxpayer Information



### Personal Details



|                  |                                   |              |
|------------------|-----------------------------------|--------------|
| Surname          | First Name                        | Other Name   |
| Initials         | Date of Birth<br>CCYY/MM/DD       | ID No.       |
| Passport Country | Passport Issue Date<br>CCYY/MM/DD | Passport No. |
|                  | Marital Status                    |              |

### Spouse Details



|                  |        |              |
|------------------|--------|--------------|
| Initials         | ID No. | Passport No. |
| Passport Country |        |              |

### Contact Details



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

Confirm Email

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

Confirm Cell No.

Home Tel No.

Bus Tel No.

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

**IMPORTANT:** Any changes made to your contact details on your return will not update your eFiling Security Contact Details. eFiling Security Contact Details can be maintained via "My Profile" on SARS eFiling, SARS eFiling App or at a SARS branch."

Physical Address Details



Unit No.  Complex (if applicable)

Street No.  Street / Farm Name

Suburb /District

City/Town  Country  Postal Code

Postal Address Details



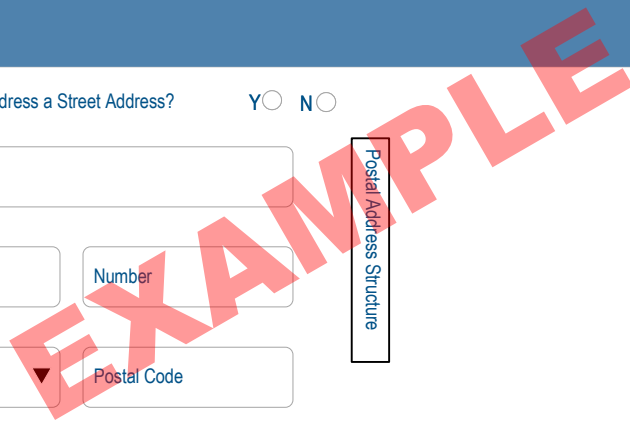
Mark here with an "X" if same as above or complete your Postal Address  Is your Postal Address a Street Address? Y  N

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

PO Box  Private Bag  Other PO Special Service (specify)  Number

Post Office  Country  Postal Code

Postal Address Structure



Unit No.  Complex (if applicable)

Street No.  Street / Farm Name

Suburb /District

City/Town  Country  Postal Code

Physical Address Structure

Tax Practitioner Details (If applicable)



Note: If this declaration is not made by a Tax Practitioner, unselect the "X" on the first tab of this return (Standard Form Wizard).

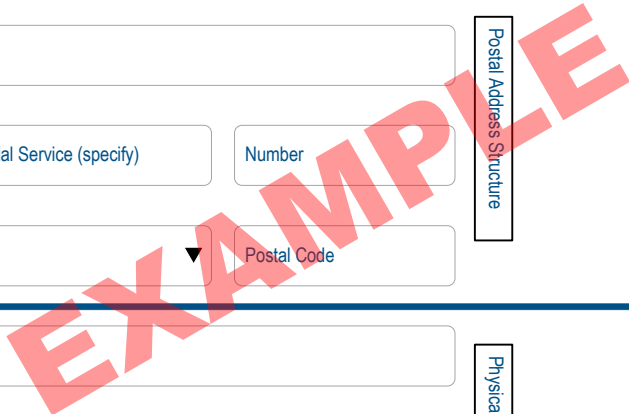
Mark here with an "X" if you declare that you do not have an email address.

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

PO Box  Private Bag

Postal Address Structure

Physical Address Structure



## Bank Details

Select from bank accounts

Add bank account details

### Bank Account Holder Declaration ^

Account Holder Declaration ▼

Reason for No Local / 3<sup>rd</sup> Party Bank Account ▼

### Bank Account Details ^

Bank Name

Branch Name

Account Holder Name (Account name as registered at bank)

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

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

**IRP5/IT3(a) - Tax Certificate Details**

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 |
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| R Amount | Source Code |
| R Amount | Source Code |
| R Amount | Source Code |

**Income Received (continued)**

|                                     |                |
|-------------------------------------|----------------|
| 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 Non-Taxable Income                | <b>3 6 9 6</b> |
| R Gross Employment Income (Taxable) | <b>3 6 9 9</b> |

**Deductions / Contributions / Information**

|          |             |
|----------|-------------|
| R Amount | Source Code |
| R Amount | Source Code |
| R Amount | Source Code |

**Deductions / Contributions / Information (continued)**

|  |             |
|--|-------------|
| R Amount   | Source Code |
| R Amount   | Source Code |
| R Amount   | Source Code |
| R Amount   | Source Code |
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| R Amount   | Source Code |
| R Amount   | Source Code |
| R Amount   | Source Code |
| R Amount   | Source Code |
| R Total Deductions / Contributions / Information | <b>4497</b> |



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

### Tax Credits and/or Employer/Employee Contribution <sup>^</sup>

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

Voluntary Over Deduction Y  N

### Pay Periods

Periods in Year of Assessment

No. of Periods Worked

Period Employed From (CCYYMMDD)

CCYY/MM/DD 

Period Employed To (CCYYMMDD)

CCYY/MM/DD 

EXAMPLE

### Directive Numbers

Directive No.

Directive No.

Directive No.

Directive No.

Directive No.

# Employee Tax Certificate Information [IRP5/IT3(a)] For Non-Resident

## IRP5/IT3(a) - Tax Certificate Details

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 |
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| R Amount | Source Code |
| R Amount | Source Code |
| R Amount | Source Code |

### Income Received (continued)

|                                     |                |
|-------------------------------------|----------------|
| 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 Non-Taxable Income                | <b>3 6 9 6</b> |
| R Gross Employment Income (Taxable) | <b>3 6 9 9</b> |

### Deductions / Contributions / Information

|          |             |
|----------|-------------|
| R Amount | Source Code |
| R Amount | Source Code |
| R Amount | Source Code |

### Deductions / Contributions / Information (continued)

|  |             |
|--|-------------|
| 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 Total Deductions / Contributions / Information | <b>4497</b> |

## Employee Tax Certificate Information [IRP5/IT3(a)] For Non-Resident continue

### Tax Credits and/or Employer/Employee Contribution <sup>^</sup>

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

Voluntary Over Deduction

Y  N

### Pay Periods

Periods in Year of Assessment

No. of Periods Worked

Period Employed From (CCYYMMDD)

CCYY/MM/DD



Period Employed To (CCYYMMDD)

CCYY/MM/DD



EXAMPLE

### Directive Numbers

Directive No.

Directive No.

Directive No.

Directive No.

Directive No.

## 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

Note:

- All the investment income must be declared in full (even if you are married in community of property).
  - If you are married in community of property SARS may have already included your spouse's investment income based on third party data readily available.
  - Interest earned by a non-resident qualifying for an exemption in terms of s10(1)(h) must be included in the Local Interest income field.
- Please note, SARS will do the required apportionment(s) and / or apply the applicable exemptions.

### Local Interest – Rands only, no cents

#### Local Interest (excluding SARS Interest)

Mark with an "X" if amount accrued to you as an exclusive deemed resident of another country in terms of a Double Taxation Agreement (DTA) between RSA and that other country.

Mark with an "X" if you were physically absent from RSA for at least 182 days (or 183 days in a leap year) during the 12 month period preceding the date in which the interest was received or accrued.

Mark with an "X" if you have incurred allowable interest in the production of interest received or accrued.

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 Interest Exempt in terms of s10(1)(h) (amount must be included in the Local interest amount)

R Allowable interest expenses incurred in the production of interest received or accrued.

R Local Interest (excluding SARS Interest)

4201

Interest Earned From

CCYY/MM/DD



Interest Earned To

CCYY/MM/DD



Note: Where there is multiple interest earned, complete the earliest interest earned date and latest interest earned date.

#### Local Interest (excluding SARS Interest) (Own)

|             |         |          |
|-------------|---------|----------|
| Institution | Acc No. | R Amount |
|-------------|---------|----------|

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 Interest Exempt in terms of s10(1)(h) (amount must be included in the Local interest amount)

R Allowable interest expenses incurred in the production of interest received or accrued

Mark here with an "X" if this amount should be excluded from the communal estate (i.e. married in community of property)

|             |         |          |
|-------------|---------|----------|
| Institution | Acc No. | R Amount |
|-------------|---------|----------|

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 Interest Exempt in terms of s10(1)(h) (amount must be included in the Local interest amount)

R Allowable interest expenses incurred in the production of interest received or accrued

Mark here with an "X" if this amount should be excluded from the communal estate (i.e. married in community of property)

#### Local Interest (excluding SARS Interest) (Spouse)

|                          |                                |             |         |          |
|--------------------------|--------------------------------|-------------|---------|----------|
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Amount |
|--------------------------|--------------------------------|-------------|---------|----------|

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 Interest Exempt in terms of s10(1)(h) (amount must be included in the RSA Local interest amount)

R Allowable interest expenses incurred in the production of interest received or accrued

|                          |                                |             |         |          |
|--------------------------|--------------------------------|-------------|---------|----------|
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Amount |
|--------------------------|--------------------------------|-------------|---------|----------|

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 Interest Exempt in terms of s10(1)(h) (amount must be included in the RSA Local interest amount)

R Allowable interest expenses incurred in the production of interest received or accrued

### SARS Interest during this year of assessment

R SARS Interest received during this year of assessment

4237

**SARS Interest during this year of assessment (Own)**

|          |                  |          |
|----------|------------------|----------|
| Tax Type | Taxpayer Ref No. | R Amount |
|----------|------------------|----------|

|          |                  |          |
|----------|------------------|----------|
| Tax type | Taxpayer Ref No. | R Amount |
|----------|------------------|----------|



**SARS Interest during this year of assessment (Spouse)**

|                          |                                |          |                  |          |
|--------------------------|--------------------------------|----------|------------------|----------|
| Account Holder ID Number | Account Holder Passport Number | Tax Type | Taxpayer Ref No. | R Amount |
|--------------------------|--------------------------------|----------|------------------|----------|

|                          |                                |          |                  |          |
|--------------------------|--------------------------------|----------|------------------|----------|
| Account Holder ID Number | Account Holder Passport Number | Tax type | Taxpayer Ref No. | R Amount |
|--------------------------|--------------------------------|----------|------------------|----------|



**Foreign Interest and Foreign Tax Credits on Foreign Interest – Rands only, unless cents specified**

Mark with an "X" if you have incurred allowable interest in the production of interest received or accrued.

R Allowable interest expenses incurred in the production of interest received or accrued

R Foreign Interest 4218

R Foreign Tax Credits on Foreign Interest 4113

**Foreign Interest and Foreign Tax Credits on Foreign Interest (Own)**

|             |         |                           |   |  |  |
|-------------|---------|---------------------------|---|--|--|
| Institution | Acc No. | R Foreign Interest Amount | R Foreign Tax Credit on Foreign Interest Amount | R Allowable interest expenses incurred in the production of interest received or accrued | Mark here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property) <input type="checkbox"/> |
|-------------|---------|---------------------------|---|--|--|

|             |         |                           |   |  |  |
|-------------|---------|---------------------------|---|--|--|
| Institution | Acc No. | R Foreign Interest Amount | R Foreign Tax Credit on Foreign Interest Amount | R Allowable interest expenses incurred in the production of interest received or accrued | Mark here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property) <input type="checkbox"/> |
|-------------|---------|---------------------------|---|--|--|



**Foreign Interest and Foreign Tax Credits on Foreign Interest (Spouse)**

|                          |                                |             |         |                           |   |  |
|--------------------------|--------------------------------|-------------|---------|---------------------------|---|--|
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Foreign Interest Amount | R Foreign Tax Credit on Foreign Interest Amount | R Allowable interest expenses incurred in the production of interest received or accrued |
|--------------------------|--------------------------------|-------------|---------|---------------------------|---|--|

|                          |                                |             |         |                           |   |  |
|--------------------------|--------------------------------|-------------|---------|---------------------------|---|--|
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Foreign Interest Amount | R Foreign Tax Credit on Foreign Interest Amount | R Allowable interest expenses incurred in the production of interest received or accrued |
|--------------------------|--------------------------------|-------------|---------|---------------------------|---|--|



**Gross Foreign Dividends subject to SA normal tax and Foreign Tax Credits on Foreign Dividends – Rands only, unless cents specified**

R Gross Foreign Dividends subject to SA normal

4216

R Foreign Tax Credits on Foreign Dividends

4112

### Gross Foreign Dividends subject to SA normal tax and Foreign Tax Credits on Foreign Dividends (Own)

|             |           |   |   |  |
|-------------|-----------|---|---|--|
| Institution | Acc No. ^ | R Gross Foreign Dividends subject to SA normal tax Amount | R Foreign Tax Credits on Foreign Dividends Amount | Mark here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property) <input type="checkbox"/> |
| Institution | Acc No.   | R Gross Foreign Dividends subject to SA normal tax Amount | R Foreign Tax Credits on Foreign Dividends Amount | Mark here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property) <input type="checkbox"/> |

Add



### Gross Foreign Dividends subject to SA normal tax and Foreign Tax Credits on Foreign Dividends (Spouse)

|                          |                                |             |         |   |   |
|--------------------------|--------------------------------|-------------|---------|---|---|
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Gross Foreign Dividends subject to SA normal tax Amount | R Foreign Tax Credits on Foreign Dividends Amount |
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Gross Foreign Dividends subject to SA normal tax Amount | R Foreign Tax Credits on Foreign Dividends Amount |

Add



### Distributions from Real Estate Investment Trust(s) (REIT) / Taxable Local Dividends

R Distribution from REIT/Taxable Local Dividends 4238

### Distribution from REIT / Taxable Local Dividends (Own)

|             |         |          |  |
|-------------|---------|----------|--|
| Institution | Acc No. | R Amount | Mark here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property) <input type="checkbox"/> |
| Institution | Acc No. | R Amount | Mark here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property) <input type="checkbox"/> |

Add



### Distribution from REIT / Taxable Local Dividends (Spouse)

|                          |                                |             |         |          |
|--------------------------|--------------------------------|-------------|---------|----------|
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Amount |
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Amount |

Add



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

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

### Dividends deemed to be income in terms of s8E and s8EA (Own)

|             |         |          |
|-------------|---------|----------|
| Institution | Acc No. | R Amount |
| Institution | Acc No. | R Amount |



### Dividends deemed to be income in terms of s8E and s8EA (Spouse)

|                          |                                |             |         |          |
|--------------------------|--------------------------------|-------------|---------|----------|
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Amount |
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Amount |



### 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 here 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 Farming – Profit  | 0192 | R Other – Loss (Excluding Rental from the letting of fixed property(ies))  | 4229 |
| R Foreign Rental (from the letting of fixed property(ies)) - Loss                                       | 4289 | R Farming – Loss  | 0193 | R Controlled Foreign Company (CFC) – Share of Profit   | 4230 |
| R Foreign Tax Credits on Foreign Rental Income  | 4121 | R Royalties – Profit  | 4278 | R Income received from foreign employment services reflected on a South African IRP5/IT3(a) certificate, subject to tax outside the RSA and the s10(1)(o)(ii) exemption <b>does not</b> apply.       | 4235 |
| R Business / Trading – Profit (excluding rental income derived from the letting of fixed property(ies)) | 4222 | R Royalties – Loss  | 4279 | R Income received from foreign employment services <b>not</b> reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the s10(1)(o)(ii) exemption <b>does not</b> apply | 4298 |
| R Business / Trading – Loss (excluding rental income derived from the letting of fixed property(ies))   | 4223 | R Other – Profit (Excluding Rental from the letting of fixed property(ies)) | 4228 | R Income received from foreign employment services not reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the s10(1)(o)(i) exemption <b>does not</b> apply         | 4304 |
|   |      |   |      | 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 |
|--|--|------|

## Taxpayer Information – Income For Non-Resident

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

Note:

- All the investment income must be declared in full (even if you are married in community of property).
  - If you are married in community of property SARS may have already included your spouse's investment income based on third party data readily available.
  - Interest earned by a non-resident qualifying for an exemption in terms of s10(1)(h) must be included in the RSA Interest income field.
- Please note, SARS will do the required apportionment(s) and / or apply the applicable exemptions.

## RSA Interest – Rands only, no cents

### RSA Interest (excluding SARS Interest)

Mark with an "X" if amount accrued to you as an exclusive deemed resident of another country in terms of a Double Taxation Agreement (DTA) between RSA and that other country.

Mark with an "X" if you were physically absent from RSA for at least 182 days (or 183 days in a leap year) during the 12 month period preceding the date in which the interest was received or accrued.

Mark with an "X" if you have incurred allowable interest in the production of interest received or accrued.

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 Interest Exempt in terms of s10(1)(h) (amount must be included in the RSA interest amount)

R Allowable interest expenses incurred in the production of interest received or accrued

R RSA Interest (excluding SARS Interest) 4201

Interest Earned From

Interest Earned To

CCYY/MM/DD



CCYY/MM/DD



Note:

Where there is multiple interest earned, complete the earliest interest earned date and latest interest earned date.

### RSA Interest (excluding SARS Interest) (Own)

Add



| Institution | Acc No. | R Amount | 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 Interest Exempt in terms of s10(1)(h) (amount must be included in the RSA interest amount) | R Allowable interest expenses incurred in the production of interest received or accrued | Mark here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property) |
|-------------|---------|----------|--|--|--|---|
|             |         |          |  |  |  | <input type="checkbox"/>  |
|             |         |          |  |  |  | <input type="checkbox"/>  |

### RSA Interest (excluding SARS Interest) (Spouse)

Add



| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Amount | 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 Interest Exempt in terms of s10(1)(h) (amount must be included in the RSA interest amount) | R Allowable interest expenses incurred in the production of interest received or accrued |
|--------------------------|--------------------------------|-------------|---------|----------|--|--|--|
|                          |                                |             |         |          |  |  |  |
|                          |                                |             |         |          |  |  |  |

### SARS Interest during this year of assessment

R SARS Interest received during this year of assessment 4237

**SARS Interest during this year of assessment (Own)**

|          |                  |          |
|----------|------------------|----------|
| Tax Type | Taxpayer Ref No. | R Amount |
| Tax type | Taxpayer Ref No. | R Amount |



**SARS Interest during this year of assessment (Spouse)**

|                          |                                |          |                  |          |
|--------------------------|--------------------------------|----------|------------------|----------|
| Account Holder ID Number | Account Holder Passport Number | Tax Type | Taxpayer Ref No. | R Amount |
| Account Holder ID Number | Account Holder Passport Number | Tax type | Taxpayer Ref No. | R Amount |



**Distributions from Real Estate Investment Trust(s) (REIT) / Taxable RSA Dividends**

R Distribution from REIT/Taxable RSA Dividends **4238**

**EXAMPLE**

**Distribution from REIT / Taxable RSA Dividends (Own)**

|             |         |          |  |
|-------------|---------|----------|--|
| Institution | Acc No. | R Amount | Mark here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property) <input type="checkbox"/> |
| Institution | Acc No. | R Amount | Mark here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property) <input type="checkbox"/> |



**Distribution from REIT / Taxable RSA Dividends (Spouse)**

|                          |                                |             |         |          |
|--------------------------|--------------------------------|-------------|---------|----------|
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Amount |
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Amount |



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

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

### Dividends deemed to be income in terms of s8E and s8EA (Own)

|             |         |          |
|-------------|---------|----------|
| Institution | Acc No. | R Amount |
| Institution | Acc No. | R Amount |

Add



### Dividends deemed to be income in terms of s8E and s8EA (Spouse)

|                          |                                |             |         |          |
|--------------------------|--------------------------------|-------------|---------|----------|
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Amount |
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Amount |

Add

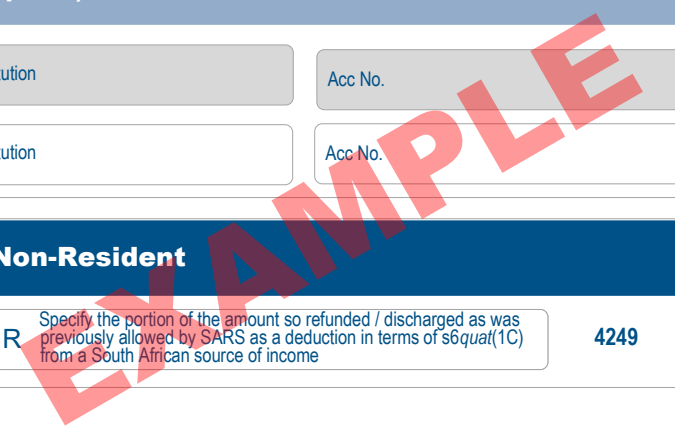


### Foreign Tax Credits Refunded / Discharged For Non-Resident

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



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

Note:

- All the investment income must be declared in full (even if you are married in community of property). SARS will do the required apportionment(s) and / or apply the applicable exemptions.

### Trust Details

Trust Name

Trust Registration Number

Trust Tax Reference Number

Interest Earned From

CCYY/MM/DD

Interest Earned To

CCYY/MM/DD

Note: Where there is multiple interest earned, complete the earliest interest earned date and latest interest earned date.

Mark here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property)

### Details of Local Income

|                      |             |   |             |  |             |
|----------------------|-------------|---|-------------|--|-------------|
| R Local Remuneration | Source Code | R Distributions from Real Estate Investment Trust(s) (REIT) / Taxable Local Dividends | 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 s8EA                              | 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

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.
- The annual exclusion and inclusion rate and carry forward losses will be calculated by SARS.
- If the asset disposed of was held in the partnership, then declare only your portion of your proceeds, base cost and exclusions/roll-over.

### Determination of Local Gain / Loss

Mark here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property)

Mark with an "X" if this transaction is deemed disposal

Select the applicable Main Asset Type Source Code ▼

R Proceeds

Was the disposal made to a connected person (including the parent, child, stepchild, brother, sister, grandchild or grandparent of that natural person) in terms of paragraph 39 of Eighth Schedule? Y  N

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

R Base Cost

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

Primary Residence / Other Exclusions (excl. annual exclusions)

R Less: Prior year clogged loss brought forward and deductible from the capital gains listed above derived from a disposal to the same connected person (par. 39 of the Eighth Schedule)

Is the primary residence held in a partnership? Y  N

R Exclusion / Roll-over (excluding annual exclusions)

In which year was this disposal made?

CCYY



If Yes, state the percentage held

Percentage Held %

R Gain

4250

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

R Loss

4251

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

Mark with an "X" if the asset disposed of was held in a partnership

### Details of Connected Person

Type of connected person ▼

Is the connected person an RSA resident? Y  N

Name and Surname

Identity Number

Passport Number

Name of Trust / Registered Name

Registration No.

Tax Ref No.

## Determination of Foreign Gain / Loss

Mark here with an "X" if this amount should be excluded from the communal estate (i.e. married in community of property)

Mark with an "X" if this transaction is deemed disposal

Select the applicable Main Asset Type Source Code ▼

R Proceeds

R Base Cost

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

R Exclusion/Roll-over (excluding annual exclusions)

R Gain

4252

R Loss

4253

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

4114

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

Mark with an "X" if the asset disposed of was held in a partnership

Was the disposal made to a connected person (including the parent, child, stepchild, brother, sister, grandchild or grandparent of that natural person) in terms of paragraph 39 of Eighth Schedule? Y  N

R Less: Prior year clogged loss brought forward and deductible from the capital gains listed above derived from a disposal to the same connected person (par. 39 of the Eighth Schedule)

In which year was this disposal made?

CCYY



## Details of Connected Person

Type of connected person ▼

Is the connected person an RSA resident? Y  N

Name and Surname

Identity Number

Passport Number

Name of Trust / Registered Name

Registration No.

Tax Ref No.

## Capital Gain / Loss For Non-Resident

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.
- The annual exclusion and inclusion rate and carry forward losses will be calculated by SARS.
- If the asset disposed of was held in the partnership, then declare only your portion of your proceeds, base cost and exclusions/roll-over.

### Determination of Capital Gain / Loss

Mark here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property)  Mark with an "X" if this transaction is deemed disposal

Select the applicable Main Asset Type Source Code ▼

R Proceeds

Was the disposal made to a connected person (including the parent, child, stepchild, brother, sister, grandchild or grandparent of that natural person) in terms of paragraph 39 of Eighth Schedule? Y  N

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

R Base Cost

Less: Prior year clogged loss brought forward and deductible from the capital gains listed above derived from a disposal to the same connected person (par. 39 of the Eighth Schedule) R

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

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

In which year was this disposal made?

Is the primary residence held in a partnership? Y  N

R Exclusion / Roll-over (excluding annual exclusions)

CCYY 

|  |  |
|--|--|
|  |  |
|  |  |

If Yes, state the percentage held Percentage Held %

R Gain

4250

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 Loss

4251

Mark with an "X" if the asset disposed of was held in a partnership

### Details of Connected Person

Type of connected person ▼

Is the connected person an RSA resident? Y  N

Name and Surname

Identity Number

Passport Number

Name of Trust / Registered Name

Registration No.

Tax Ref No.

**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 here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property)

Name of Property / Description of Asset

Correct Description (If Name of Property/Description of Assets is incorrect)

Note:

- If in a partnership, declare full partnership financial details.
- 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. If the Name of Property/Description of Asset has changed, you may must use the allocated field to correct the description name.

Unique Identifier

Mark with an "X" if the property is not used for trading purposes anymore (e.g. the property was sold).

Was the property still used for trading purposes for part of this year of assessment? Y  N

**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



**Determination of Profit / Loss** – Rands only, no cents

R Taxable Profit 4210

R Taxable Loss 4211

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 percentage held

Percentage Held %

R Allowable expenses incurred in the production of partnership income that is not included elsewhere in the return

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

## Rental Income from the Letting of Fixed Property(ies) Located in RSA for Non-Resident

Mark here with an "X" if this amount should be excluded from the communal estate (i.e married in community of property)

Name of Property / Description of Asset

Correct Description (If Name of Property/Description of Assets is incorrect)

Unique Identifier

Mark with an "X" if the property is not used for trading purposes anymore (e.g. the property was sold).

Note:

- If in a partnership, declare full partnership financial details.
- 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. If the Name of Property/Description of Asset has changed, you may must use the allocated field to correct the description name.

Was the property still used for trading purposes for part of this year of assessment? Y  N

### 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

EXAMPLE

### Determination of Profit / Loss – Rands only, no cents

R Taxable Profit 4210

R Taxable Loss 4211

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 percentage held

Percentage Held %

R Allowable expenses incurred in the production of partnership income that is not included elsewhere in the return

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

**Local Business, Trade and Professional Income** (Including crypto asset(s)) (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)

Name of Business / Trade

Correct Description (If Name of Business/Trade is incorrect)

Note:

- If in a partnership, declare full partnership financial details.
- 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. If Name of Business/Trade has changed, you must use the allocated field to correct the description name.

Unique Identifier

Mark with an "X" if the business is no longer trading / operational (e.g, the business was sold or ceased operation)

Was the business still trading for part of this year of assessment?

Y  N

**Income** – Rands only, no cents

R Turnover / Sales

R Gross Profit

Description relating to other

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

R Gross Loss

R Cost of Sales

R Income Other than Turnover

R TOTAL

**Expenditure** – Rands only, no cents

R Accounting Fees

R Entertainment

R Salaries and Wages

R Administration Cost

R Insurance

R Telephone

R Bad Debts

R Interest / Finance Charges

R Travel Costs – Local

R Bank Charges

R Lease Payment

R Travel Costs – Foreign

R Capital Allowances

R Legal Costs

R Other

R Commission paid

R Provision for Doubtful Debts

Description relating to other

R Consulting Fees Paid

R Rental Paid

R Depreciation

R Repairs / Maintenance

R TOTAL

R Electricity / Rates and Taxes

R Royalties and License Fees

R Accounting Profit

R Accounting Loss

**Adjustments: Add Back – Rands only, no cents**

|   |   |  |
|---|---|--|
| <input type="checkbox"/> Depreciation   | <input type="checkbox"/> Disallowable Foreign Expenses  | <input type="checkbox"/> Donations                   |
| <input type="checkbox"/> Doubtful Debts | <input type="checkbox"/> Finance Charges  | <input type="checkbox"/> Private / Personal Expenses |
| <input type="checkbox"/> Provisions     | <input type="checkbox"/> Recoupment (excl. Enhanced Renewable Energy Assets as contemplated in s12BA)                   | <input type="checkbox"/> Unproductive Interest       |
| <input type="checkbox"/> Other          | <input type="checkbox"/> Recoupment in terms of s8(4)(nA) for Enhanced Renewable Energy assets as contemplated in s12BA | <input type="checkbox"/> <b>TOTAL</b>                |
| Description relating to other           | <input type="checkbox"/> Legal Costs  |  |

**Adjustments: Allowable – Rands only, no cents**

|   |   |  |
|---|---|--|
| <input type="checkbox"/> Depreciation: s11(e)   | <input type="checkbox"/> Learnership Allowance: Agreements in effect / completed in current year (Agreements entered into before 1 October 2016): s12H      | <input type="checkbox"/> UDZ (s 13quat) – erection/acquisition of a new building allowable in respect of this year |
| <input type="checkbox"/> Depreciation, Manufacturers, etc.: s12C  | <input type="checkbox"/> Learnership Allowance: Agreements in effect / completed in current year (Agreements entered into on or after 1 October 2016): s12H | <input type="checkbox"/> UDZ (s 13quat) – improvements allowable in respect of this year                           |
| <input type="checkbox"/> Doubtful Debt: s11(j)  | <input type="checkbox"/> Machinery, plant, implements, utensils, and articles used in the production of renewable energy deduction – (s12B)                 | <input type="checkbox"/> Other   |
| <input type="checkbox"/> Elected Depreciable Asset Allowance: s11(o)  | <input type="checkbox"/> Other deductions in respect of Buildings – excluding s 13quat  | Description relating to other  |
| <input type="checkbox"/> Enhanced machinery, plant, implements, utensils, and articles used in the production of renewable energy deduction – (s12BA) | <input type="checkbox"/> Residential unit deduction (s13sex)  | <input type="checkbox"/> <b>TOTAL</b>  |
| <input type="checkbox"/> Future Expenditure: s24C   |   |  |

**Determination of Profit / Loss – Rands only, no cents**

|   |                                       |  |  |
|---|---------------------------------------|--|--|
| <input type="checkbox"/> Taxable Profit   | <input type="checkbox"/> Taxable Loss | Source Code  | Mark here with an "X" if you are mining in crypto assets. <input type="checkbox"/> |
| Should the loss incurred be excluded (ring-fenced) for the calculation of your tax liability? Y <input type="radio"/> N <input type="radio"/>   |                                       | Are you in a partnership? Y <input type="radio"/> N <input type="radio"/>  |  |
| <input type="checkbox"/> Allowable expenses incurred in the production of partnership income that is not included elsewhere in the return   |                                       | If Yes, state the Profit / loss percentage   |  |
| 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 <input type="radio"/> N <input type="radio"/> |                                       | Mark with an "X" if variable ratios has been applied for the sharing of income and/or expenses. <input type="checkbox"/> |  |
| Fund Type:  |                                       | Pension Fund <input type="checkbox"/>  | Provident Fund <input type="checkbox"/>  |
|   |                                       | Retirement Annuity Fund <input type="checkbox"/>   |  |

### Pension Fund

Name of the Fund

FSCA Registration Number

Pension Number

Contributed by the Partnership

Fringe Benefit

3817

Contributions made by you

Total

4001

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

Y  N

### Provident Fund

Name of the Fund

FSCA Registration Number

Provident Number

Contributed by the Partnership

Fringe Benefit

3825

Contributions made by you

Total

4003

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

Y  N

### Retirement Annuity Fund

Name of the Fund

FSCA Registration Number

Policy Number

Contributed by the Partnership

Fringe Benefit

3828

Contributions made by you

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)

Was the building or part of the building for which these allowances were claimed, brought into use after 31 March 2030?

Y  N

#### Improvements not owned by taxpayer – s12N

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

Y  N

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

### Enhanced Renewable Energy Deduction – s12BA

Do you confirm that the asset(s) acquired by you was new and unused, and was brought into use for the first time during this year of assessment?

Y  N

What is the electricity generation capacity of the installed system?

Amount in Megawatt

#### Types of Renewable Energy:

Wind power

Photovoltaic solar energy

Concentrated solar energy

Hydropower to produce electricity

Biomass comprising organic wastes, landfill gas, or plant material

R Total cost incurred for which this deduction is claimed

Do you confirm that this deduction has not been claimed under any other section of the Income Tax Act (i.e. s6C, s11(e) and s12B)?

Y  N

### 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

### Other Taxable Receipts and Accruals (Including remuneration from foreign employer(s) for services rendered in South Africa) – 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 – Profit

4212

R Royalties – Loss

4213

R Remuneration from Foreign employer for services rendered in SA

4236

R Severance benefit received from foreign employer for services rendered in SA

3925

Directive No.

R Other

4214

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 Donations

R Foreign Pension

R Exempt Local Dividends

4306

R Exempt Foreign Dividends

4307

R Inheritances

R Other

Description relating to other

**Business, Trade and Professional Income from RSA source** (Including crypto asset(s)) other than Rental Income from the Letting of Fixed Property(ies) located in RSA already declared in this return **for Non-Resident**

Name of Business / Trade

Correct Description (If Name of Business/Trade is incorrect)

Note:

- If in a partnership, declare full partnership financial details.
- 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. If Name of Business/Trade has changed, you must use the allocated field to correct the description name.

Unique Identifier

Mark with an "X" if the business is no longer trading / operational (e.g, the business was sold or ceased operation)

Was the business still trading for part of this year of assessment?

Y  N

**Income** – Rands only, no cents

R Turnover / Sales

R Gross Profit

Description relating to other

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

R Gross Loss

R Cost of Sales

R Income Other than Turnover

R TOTAL

**Expenditure** – Rands only, no cents

R Accounting Fees

R Entertainment

R Salaries and Wages

R Administration Cost

R Insurance

R Telephone

R Bad Debts

R Interest / Finance Charges

R Travel Costs - Local

R Bank Charges

R Lease Payment

R Travel Costs – Foreign

R Capital Allowances

R Legal Costs

R Other

R Commission paid

R Provision for Doubtful Debts

Description relating to other

R Consulting Fees Paid

R Rental Paid

R Depreciation

R Repairs / Maintenance

R TOTAL

R Electricity / Rates and Taxes

R Royalties and License Fees

R Accounting Profit

R Accounting Loss

EXAMPLE

**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 (excl. Enhanced Renewable Energy Assets as contemplated in s12BA)

R Recoupment in terms of s8(4)(nA) for Enhanced Renewable Energy assets as contemplated in s12BA

R Legal Costs

R Donations

R Private / Personal Expenses

R Unproductive Interest

R TOTAL

**Adjustments: Allowable – Rands only, no cents**

R Depreciation: s11(e)

R Depreciation, Manufacturers, etc.: s12C

R Doubtful Debt: s11(j)

R Elected Depreciable Asset Allowance: s11(o)

R Enhanced machinery, plant, implements, utensils, and articles used in the production of renewable energy deduction – (s12BA)

R Future Expenditure: s24C

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 Machinery, plant, implements, utensils, and articles used in the production of renewable energy deduction – (s12B)

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

R Residential unit deduction (s13sex)

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

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

R Other

Description relating to other

R TOTAL

**Determination of Profit / Loss – Rands only, no cents**

R Taxable Profit

R Taxable Loss

Source Code

Mark here with an "X" if you are mining in crypto assets.

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

Percentage Held %

R Allowable expenses incurred in the production of partnership income that is not included elsewhere in the return

Mark with an "X" if variable ratios has been 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

Provident Fund

Retirement Annuity Fund

### Pension Fund

Name of the Fund

FSCA Registration Number

Pension Number

Contributed by the Partnership

Fringe Benefit

3817

Contributions made by you

Total

4001

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

Y  N

### Provident Fund

Name of the Fund

FSCA Registration Number

Provident Number

Contributed by the Partnership

Fringe Benefit

3825

Contributions made by you

Total

4003

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

Y  N

### Retirement Annuity Fund

Name of the Fund

FSCA Registration Number

Policy Number

Contributed by the Partnership

Fringe Benefit

3828

Contributions made by you

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)

Was the building or part of the building for which these allowances were claimed, brought into use after 31 March 2030?

Y  N

#### Improvements not owned by taxpayer – s12N

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

Y  N

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

### Enhanced Renewable Energy Deduction – s12BA

Do you confirm that the asset(s) acquired by you was new and unused, and was brought into use for the first time during this year of assessment? Y  N

What is the electricity generation capacity of the installed system?

Amount in Megawatt

#### Types of Renewable Energy:

Wind power  Photovoltaic solar energy  Concentrated solar energy  Hydropower to produce electricity  Biomass comprising organic wastes, landfill gas, or plant material

R Total cost incurred for which this deduction is claimed

Do you confirm that this deduction has not been claimed under any other section of the Income Tax Act (i.e. s6C, s11(e) and s12B)? Y  N

### Recoupment in respect of Venture Capital Companies (VCC) shares sold: s12J – Rands only, no cents for Non-Resident

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

4245

### Other Taxable Receipts and Accruals (Including remuneration from foreign employer(s) for services rendered in South Africa) – Rands only, no cents for Non-Resident

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

R Royalties – Profit

4212

R Royalties – Loss

4213

R Remuneration from Foreign employer for services rendered in SA

4236

R Severance benefit received from foreign employer for services rendered in SA

3925

Directive No.

R Other

4214

Description relating to other

### Amounts Received/Accrued Considered Non - Taxable – Rands only, no cents for Non-Resident

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 RSA Dividends

4306

R Donations

R Inheritances

R Other

Description relating to other

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

### Tax Free Investments (TFI) – Account Details

| Institution  | Pol / Client No. | Investment Type   |      |  |      |
|--|------------------|---|------|--|------|
| R Contributions made to a TFI during the year of assessment    | 4219             | R Transfer in (from another TFI) during this year of assessment | 4246 | R Transfer out (to another TFI) during this year of assessment | 4247 |
| R Amounts withdrawn out of a TFI during the year of assessment | 4248             | R Net return on Investment - Profit                             | 4239 | R Net return on Investment - Loss                              | 4240 |
| R Interest   | 4241             | R Dividends   | 4242 | R Capital Gains  | 4243 |
| R Capital Loss   | 4244             | R Other (For example: Manufactured dividends)                   | 4257 |  |      |



EXAMPLE

## Tax Free Investments (TFI) – Rands only, no cents For Non-Resident

### Tax Free Investments (TFI) – Account Details

| Institution  | Pol / Client No. | Investment Type   |      |
|--|------------------|---|------|
| R Contributions made to a TFI during the year of assessment    | 4219             | R Transfer in (from another TFI) during this year of assessment | 4246 |
|  |                  | R Transfer out (to another TFI) during this year of assessment  | 4247 |
| R Amounts withdrawn out of a TFI during the year of assessment | 4248             | R Net return on Investment - Profit                             | 4239 |
|  |                  | R Net return on Investment - Loss                               | 4240 |
| R Interest   | 4241             | R Dividends   | 4242 |
|  |                  | R Capital Gains   | 4243 |
| R Capital Loss   | 4244             | R Other (For example: Manufactured dividends)                   | 4257 |



EXAMPLE

# 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(1)(a)  Par 13A  Par 15  Par 17  Par 20

Par 13(1)(b)

Description

**Note:** Please make sure your farming operations description is correct.

Unique Identifier

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

Mark with an "X" if the farming operations ceased (e.g. the farm was sold).  Were the farming operations still active for part of this year of assessment? Y  N

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

R Amount

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

R Amount

**Sub-Total (i)**

R Amount

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

R Amount

**Plus:** Livestock acquired otherwise than by purchase (e.g. inheritances)

R Amount

**Plus:** Private livestock brought into the farming stock

R Amount

**Plus:** Livestock purchased and received in exchange

R Amount

**Plus:** Balance of livestock not allowed in the preceding year of assessment

R Amount

**Sub-Total (ii)**

R Amount

**EXAMPLE**

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

R Amount

R Allowable 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: Produce acquired otherwise than by purchase (e.g. inheritances)

R Amount

Less: Special depreciation

R Amount

R Sub-Total of Expenditure

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

EXAMPLE

## 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 (s13fer)

R Electricity, rates and taxes

R Enhanced machinery, plant, implements, utensils, and articles used in the production of renewable energy deduction – (s12BA)

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 and s12BA)

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 Private/Personal expenses

R Other

R Donations

R Recoupment (excl. capital improvements and Enhanced Renewable Energy Assets as contemplated in s12BA)

Description relating to other

R Finance Charges

R Recoupment in terms of s8(4)(nA) for Enhanced Renewable Energy assets as contemplated in s12BA

R Legal expenses

R Unproductive Interest

**R Total Adjustments: Add back**

**Total Allowable Expenses**

**R Total**

**Enhanced Renewable Energy Deduction – s12BA**

Do you confirm that the asset(s) acquired by you was new and unused, and was brought into use for the first time during this year of assessment?

Y  N

What is the electricity generation capacity of the installed system?

Amount in Megawatt

**Types of Renewable Energy:**

Wind power

Photovoltaic solar energy

Concentrated solar energy

Hydropower to produce electricity

Biomass comprising organic wastes, landfill gas, or plant material

R Total cost incurred for which this deduction is claimed

Do you confirm that this deduction has not been claimed under any other section of the Income Tax Act (i.e. s6C, s11(e) and s12B)?

Y  N

**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 Plus: 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

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

R Dipping tanks

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

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 Dams, irrigation schemes, boreholes and pumping plants

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

R Fences

R Building of roads and bridges used in farming operations

R Prevention of soil erosion

R Eradication of noxious plants and alien invasive vegetation

**Total Purchases/Costs – Current year**

R **Total**

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

R Balance brought forward from previous year

R Plus: Total brought forward from partnership IT48V'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

**EXAMPLE**

# Farming Operations For Non-Resident

## Income from RSA 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(1)(a)  Par 13A  Par 15  Par 17  Par 20   
Par 13(1)(b)

Description

**Note:** Please make sure your farming operations description is correct.

Unique Identifier

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

Mark with an "X" if the farming operations ceased (e.g. the farm was sold).  Were the farming operations still active for part of this year of assessment? Y  N

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

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

R Amount

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

R Amount

**Sub-Total (i)**

R Amount

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

R Amount

**Plus:** Livestock acquired otherwise than by purchase (e.g. inheritances)

R Amount

**Plus:** Private livestock brought into the farming stock

R Amount

**Plus:** Livestock purchased and received in exchange

R Amount

**Plus:** Balance of livestock not allowed in the preceding year of assessment

R Amount

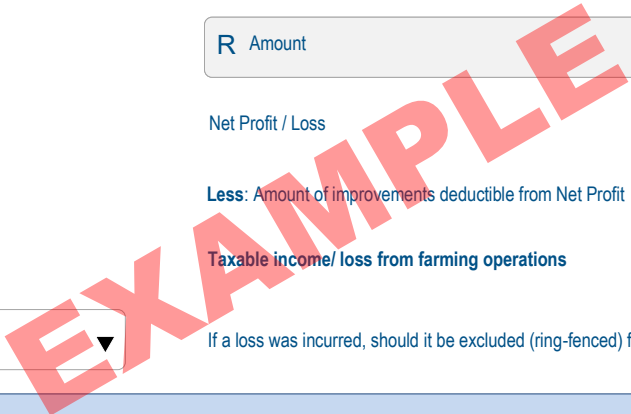
**Sub-Total (ii)**

R Amount

**EXAMPLE**

|   |   |                                   |
|---|---|-----------------------------------|
| Less: Amount deducted [Sub-Total (ii) limited to Sub-Total (i)]   | R Amount  | R Allowable Amount                |
| Less: Balance carried forward to the following year of assessment (This amount may not create or increase a loss) | R Amount  |                                   |
|   | <b>Sub-Total</b>  | R Amount                          |
| Less: Allowable Expenses  | R Amount  |                                   |
| Less: Produce on hand at the end of the preceding year of assessment  | R Amount  |                                   |
| Less: Produce acquired otherwise than by purchase (e.g. inheritances)   | R Amount  |                                   |
| Less: Special depreciation  | R Amount  | R Sub-Total of Expenditure Amount |
|   | Net Profit / Loss                                       | R Amount                          |
|   | Less: Amount of improvements deductible from Net Profit | R Amount                          |
|   | <b>Taxable income/ loss from farming operations</b>     | 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



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

## Details of Farming Expenses (IT48)

### Expenses

|   |                           |  |
|---|---------------------------|--|
| R Accounting fees                                       | R Lease payments (s11(f)) | R Seeds and fertilizers                  |
| R Administration costs and bank charges                 | R Legal expenses          | R Telephone, fax and internet expenses   |
| R Bad debts   | R Livestock feeds         | R Travelling and accommodation - Local   |
| R Costs of residential buildings for employees (s13ter) | R Packing materials       | R Travelling and accommodation - Foreign |
| R Electricity, rates and taxes                          | R Protective clothing     | R Veterinary expenses (incl. medicines)  |

|  |  |  |
|--|--|--|
| R Enhanced machinery, plant, implements, utensils, and articles used in the production of renewable energy deduction – (s12BA) | R Rations and other staff costs (excl. housing, salary and wages)                          | R Learnership Allowance: Agreements in effect / completed in current year (Agreements entered into before 1 October 2016): s12H      |
| R Entertainment expenses   | R Rent (incl. hiring of farm land, equipment, etc.)  | R Learnership Allowance: Agreements in effect / completed in current year (Agreements entered into on or after 1 October 2016): s12H |
| R Expenses for cleaning land   | R Repairs and maintenance  | R Other  |
| R Fuel, oil and related expenses   | R Salaries and wages   | Description relating to other  |
| R Insurance and Licenses   | R Security expenses  |  |
| R Interest and finance charges   | R Wear and tear allowance (s11(e) – excl. special depreciation in terms of s12B and s12BA) | R <b>Total Expenses</b>  |

**Adjustments: Add back**

|                                 |   |                                      |
|---------------------------------|---|--------------------------------------|
| R Disallowable foreign expenses | R Private/Personal expenses   | R Other                              |
| R Donations                     | R Recoupment (excl. capital improvements and Enhanced Renewable Energy Assets as contemplated in s12BA) | Description relating to other        |
| R Finance Charges               | R Recoupment in terms of s8(4)(nA) for Enhanced Renewable Energy assets as contemplated in s12BA        |                                      |
| R Legal expenses                | R Unproductive Interest   | R <b>Total Adjustments: Add back</b> |

**Total Allowable Expenses**

R **Total**

**Enhanced Renewable Energy Deduction – s12BA**

Do you confirm that the asset(s) acquired by you was new and unused, and was brought into use for the first time during this year of assessment? Y  N  What is the electricity generation capacity of the installed system?  Amount in Megawatt

**Types of Renewable Energy:**  
 Wind power  Photovoltaic solar energy  Concentrated solar energy  Hydropower to produce electricity  Biomass comprising organic wastes, landfill gas, or plant material

R Total cost incurred for which this deduction is claimed Do you confirm that this deduction has not been claimed under any other section of the Income Tax Act (i.e. s6C, s11(e) and s12B)? Y  N

**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 Plus: 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                         |   |   |

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

- R Dipping tanks
- R Erection of, or additions or improvements to farm buildings (other than buildings used for domestic purposes)
- 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 Dams, irrigation schemes, boreholes and pumping plants
- 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 Wages paid to employees employed in construction of capital works as set out above
- R Fences
- R Building of roads and bridges used in farming operations
- R Prevention of soil erosion
- R Eradication of noxious plants and alien invasive vegetation

**Total Purchases/Costs – Current year**

R **Total**

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

|  |  |  |
|--|--|--|
| R Balance brought forward from previous year | R Plus: Total brought forward from partnership IT48V'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              |  |

# Local Partnership Farming Operations (IT48V)

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

Partnership Name

Mark with an "X" if the farming operations ceased (e.g. the farm was sold).  Were the farming operations still active for part of this year of assessment? Y  N

Gross receipts and accruals (Including private usage)

R Amount

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

R Amount

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

R Amount

**Sub-Total (i)**

R Amount

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

R Amount

Plus: Livestock acquired otherwise than by purchase (e.g. inheritances)

R Amount

Plus: Private livestock brought into the farming stock

R Amount

Plus: Livestock purchased and received in exchange

R Amount

Plus: 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 Allowable 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

EXAMPLE

Less: Produce acquired otherwise than by purchase (e.g. inheritances)

R Amount

Less: Special depreciation

R Amount

R Sub-Total of Expenditure Amount

Net Profit / Loss Partnership

R Amount

Your share % of Taxable Income / Loss from partnership farming operations  
(This amount will be forwarded to your personal IT48)

R Amount

**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

EXAMPLE

## 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 (s13fer)

R Electricity, rates and taxes

R Enhanced machinery, plant, implements, utensils, and articles used in the production of renewable energy deduction – (s12BA)

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 and s12BA)

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 Private/Personal expenses   | R Other                              |
| R Donations                     | R Recoupment (excl. capital improvements and Enhanced Renewable Energy Assets as contemplated in s12BA) | Description relating to other        |
| R Finance Charges               | R Recoupment in terms of s8(4)(nA) for Enhanced Renewable Energy assets as contemplated in s12BA        |                                      |
| R Legal expenses                | R Unproductive Interest   | R <b>Total Adjustments: Add back</b> |

**Total Allowable Expenses**

R **Total**

**Enhanced Renewable Energy Deduction – s12BA**

Do you confirm that the asset(s) acquired by you was new and unused, and was brought into use for the first time during this year of assessment? Y  N  What is the electricity generation capacity of the installed system?  Amount in Megawatt

**Types of Renewable Energy:**

Wind power  Photovoltaic solar energy  Concentrated solar energy  Hydropower to produce electricity  Biomass comprising organic wastes, landfill gas, or plant material

R Total cost incurred for which this deduction is claimed Do you confirm that this deduction has not been claimed under any other section of the Income Tax Act (i.e. s6C, s11(e) and s12B)? Y  N

**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 Plus: Deductions in respect of purchases current year | R Deductions in respect of purchases current year | R Deductions in respect of purchases current year |
|                          | R Amount allowable current year                         | R Deductions added back in respect of assets sold | R Deductions added back in respect of assets sold |

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

R Dipping tanks

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

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 Dams, irrigation schemes, boreholes and pumping plants

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

R Fences

R Building of roads and bridges used in farming operations

R Prevention of soil erosion

R Eradication of noxious plants and alien invasive vegetation

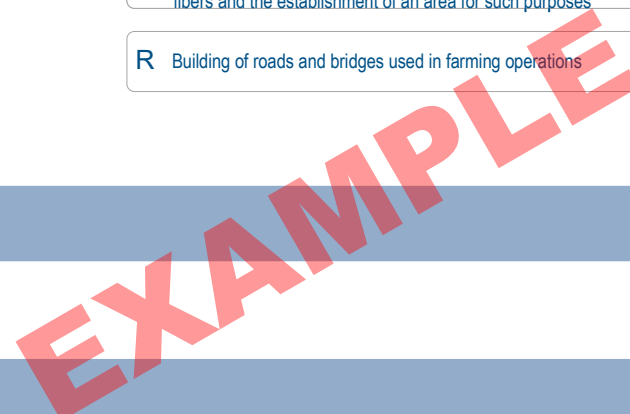
Total Purchases/Costs – Current year

R Total

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

R Purchases/costs - current year

Note: Your % share of this amount will be reflected on the IT48.



# RSA Partnership Farming Operations (IT48V) For Non-Resident

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

Partnership Name

Mark with an "X" if the farming operations ceased (e.g. the farm was sold).  Were the farming operations still active for part of this year of assessment? Y  N

Gross receipts and accruals (Including private usage)

R Amount

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

R Amount

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

R Amount

**Sub-Total (i)**

R Amount

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

R Amount

**Plus:** Livestock acquired otherwise than by purchase (e.g. inheritances)

R Amount

**Plus:** Private livestock brought into the farming stock

R Amount

**Plus:** Livestock purchased and received in exchange

R Amount

**Plus:** 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 Allowable 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

EXAMPLE

Less: Produce acquired otherwise than by purchase (e.g. inheritances)

R Amount

Less: Special depreciation

R Amount

R Sub-Total of Expenditure Amount

Net Profit / Loss Partnership

R Amount

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

R Amount

(This amount will be forwarded to your personal IT48)

**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

EXAMPLE

## 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 Enhanced machinery, plant, implements, utensils, and articles used in the production of renewable energy deduction – (s12BA)

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 - RSA

R Travelling and accommodation - Foreign

R Veterinary expenses (incl. medicines)

R Wear and tear allowance (s11(e) – excl. special depreciation in terms of s12B and s12BA)

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**

EXAMPLE

### Adjustments: Add back

R Disallowable foreign expenses

R Private/Personal expenses

R Other

R Donations

R Recoupment (excl. capital improvements and Enhanced Renewable Energy Assets as contemplated in s12BA)

Description relating to other

R Finance Charges

R Recoupment in terms of s8(4)(nA) for Enhanced Renewable Energy assets as contemplated in s12BA

R Legal expenses

R Unproductive Interest

R **Total Adjustments: Add back**

### Total Allowable Expenses

R **Total**

### Enhanced Renewable Energy Deduction – s12BA

Do you confirm that the asset(s) acquired by you was new and unused, and was brought into use for the first time during this year of assessment?

Y  N

What is the electricity generation capacity of the installed system?

Amount in Megawatt

#### Types of Renewable Energy:

Wind power

Photovoltaic solar energy

Concentrated solar energy

Hydropower to produce electricity

Biomass comprising organic wastes, landfill gas, or plant material

R Total cost incurred for which this deduction is claimed

Do you confirm that this deduction has not been claimed under any other section of the Income Tax Act (i.e. s6C, s11(e) and s12B)?

Y  N

### 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 Plus: Deductions in respect of purchases current year

R Deductions in respect of purchases current year

R Deductions in respect of purchases current year

R Amount allowable current year

R Deductions added back in respect of assets sold

R Deductions added back in respect of assets sold

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

R Dipping tanks

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

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 Dams, irrigation schemes, boreholes and pumping plants

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

R Fences

R Building of roads and bridges used in farming operations

R Prevention of soil erosion

R Eradication of noxious plants and alien invasive vegetation

**Total Purchases/Costs – Current year**

R **Total**

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

R Purchases/costs - current year

Note: Your % share of this amount will be reflected on the IT48.

**EXAMPLE**



Medical Deductions – Rands only, no cents



Medical Expenditure (including medical scheme contributions made by you or your employer (incl. subsidies from former 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 (incl. subsidies from former employer) made contributions? Y  N

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

Number of Scheme(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 were claimed from your medical scheme and reflected on the medical certificate (other than physical impairment or disability expenses)

4020

EXAMPLE

**Medical Deductions** – Rands only, no cents ^

**Medical Expenditure** (including medical scheme contributions where you are not the principal / main member of the medical scheme) in respect of any family member for whom you are liable for family care and support ^

Were any of the family member(s) for whom you are liable for family care and support 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

Details of the principal / main member of the medical scheme

Full Name and Surname

Taxpayer Reference Number

Identity Number

Passport Number

State the total number of dependants per month:

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

**R** State the total amount of medical scheme contributions paid for a family member for whom you are liable for family care and support

**4035**

**R** State the amount of the medical expenses paid by you that were claimed from the medical scheme and reflected on the medical certificate (other than physical impairment or disability expenses)

**4020**

**Medical Deductions** – Rands only, no cents ^

**Expenses Not Reflected on any Medical Certificate**

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

4034

**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

**Disability**

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

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

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

**Details of Disability**

Indicate the person with the disability ▼

Is the disability a? ▼

Date of birth of person with disability

CCYY/MM/DD 

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

CCYY/MM/DD 

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

**Medical subsidies from former employer(s) (if applicable)**

R State the medical subsidies from former employer

4493

## Taxpayer Information – Exemptions / Deductions / Rebates – continued

### Retirement Annuity Fund Contributions (including amounts reflected under source code 4006 on the IRP5/IT3(a) certificate if not already reflected below) – 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

### Pension and / or Provident fund Additional Voluntary Contributions including the purchase of past or additional services(excluding amounts already reflected on any IRP5 or IT3(a) certificate)

Fund Type ▼

Note: Additional Voluntary Contributions or the Purchases of Past / Additional Services in terms of the rules of pension / provident funds refer to contributions made additionally to the pension and / or provident fund(s) by the taxpayer to create a better retirement benefit.

To how many Pension Funds did you make payments towards past / additional services during this year of assessment?

R Pension Fund contribution

4001

To how many Provident Funds did you make payments towards past / additional services during this year of assessment?

R Provident Fund contribution

4003

#### Details of Pension Fund

Name of the Fund

Your Membership / Pension Number

R Payment made

#### Details of Provident Fund

Name of the Fund

Your Provident Number

R Payment made

### Travel Claim Against Allowance – Rands only, no cents

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

Y  N

Vehicle Registration No.

Indicate whether the vehicle was acquired by way of ▼

Car Model

Date of Purchase

Car Make

CCYY/MM/DD



R Cost Price or Cash Value

Taxpayer Information – **Exemptions / Deductions / Rebates** – Continued

Details of **Kilometres Travelled**

Starting Date

CCYY/MM/DD



Closing Date

CCYY/MM/DD



Opening Kilometres

Closing Kilometres

Total Kilometres

Business Kilometres

Where Records of Actual Expenditure Were Kept

Fuel and Oil

Maintenance and Repairs

Insurance and License Fees

Wear and Tear

Or Lease Payment

Finance Charges

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

Vehicle Registration No.

Car Make

Car Model

Year Manufactured

Cost Price or Cash Value

Fringe Benefit Value

Details of **Kilometres Travelled**

Starting Date

CCYY/MM/DD



Closing Date

CCYY/MM/DD



Opening Kilometres

Closing Kilometres

Total Kilometres

Business Kilometres

## Taxpayer Information – Exemptions / Deductions / Rebates – Continued

### 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

CCYY/MM/DD



Closing Date

CCYY/MM/DD



Opening Kilometres

Closing Kilometres

Total Kilometres

Business Kilometres

Taxpayer Information – **Exemptions / Deductions / Rebates** – Continued

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

**Donations** (excluding any amount already on the IRP5 certificate and any other allowable donations made) – 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 20 organisations to whom donations with the highest monetary value were made:

**Donations Details**

Name of Entity/Organisation

Name of Entity/Organisation

Name of Entity/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 (e.g. commission income)

4015

R Bad debt/Provision for doubtful debt

4045

R Allowable Accountancy / Administration Expense

4043

R Legal expenses in terms of s11(c)

4044

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

4047

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

4052

R Section 8C losses

4031

R Other

4016

R Amounts Refunded in terms of s11(nB)

4058

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

Description relating to other

Taxpayer Information – **Deductions / Rebates For Non-Resident**

**Medical Deductions** – Rands only, no cents

**Medical Expenditure** (including medical scheme contributions made by you or your employer (incl. subsidies from former employer) towards a RSA 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 RSA employer (incl. subsidies from former employer) made contributions? Y  N

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

Number of Scheme(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 RSA employer to this scheme (incl. subsidies from former employer)

4005

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

4020

**Medical Deductions** – Rands only, no cents ^

**Medical Expenditure** (including medical scheme contributions where you are not the principal / main member of the medical scheme) in respect of any family member for whom you are liable for family care and support ^

Were any of the family member(s) for whom you are liable for family care and support 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)

Number of Scheme(s)

**Details of Medical Scheme** ^

Medical Scheme Name ▼

Medical Scheme Membership Number

Details of the principal / main member of the medical scheme

Full Name and Surname

Taxpayer Reference Number

Identity Number

Passport Number

State the total number of dependants per month:

Mar

Apr

May

Jun

Jul

Aug

Sep

Oct

Nov

Dec

Jan

Feb

**R** State the total amount of medical scheme contributions paid for a family member for whom you are liable for family care and support

**4035**

**R** State the amount of the medical expenses paid by you that were claimed from the medical scheme and reflected on the medical certificate (other than physical impairment or disability expenses)

**4020**

Taxpayer Information – **Deductions / Rebates For Non-Resident** continued



**Medical Deductions** – Rands only, no cents



**Expenses Not Reflected on any RSA Medical Certificate**

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

4034

**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

**Disability**

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

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

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

**Details of Disability**

Indicate the person with the disability



Is the disability a?



Date of birth of person with disability

CCYY/MM/DD



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

CCYY/MM/DD



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

**Medical subsidies from former employer(s) (if applicable)**

R State the medical subsidies from former employer

4493

## Taxpayer Information – Deductions / Rebates For Non-Resident continued

### RSA Retirement Annuity Fund Contributions (including amounts reflected under source code 4006 on the IRP5/IT3(a) certificate if not already reflected below) – 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

### Pension and / or Provident fund Additional Voluntary RSA Contributions including the purchase of past or additional services(excluding amounts already reflected on any IRP5 or IT3(a) certificate)

Fund Type



Note: Additional Voluntary Contributions or the Purchases of Past / Additional Services in terms of the rules of pension / provident funds refer to contributions made additionally to the pension and / or provident fund(s) by the taxpayer to create a better retirement benefit.

To how many Pension Funds did you make payments towards past / additional services during this year of assessment?

R Pension Fund contribution

4001

To how many Provident Funds did you make payments towards past / additional services during this year of assessment?

R Provident Fund contribution

4003

#### Details of Pension Fund

Name of the Fund

Your Membership / Pension Number

R Payment made

#### Details of Provident Fund

Name of the Fund

Your Provident Number

R Payment made

## Taxpayer Information – Deductions / Rebates For Non-Resident continued

### Travel Claim Against Allowance – Rands only, no cents

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

Y  N

Vehicle Registration No.

Indicate whether the vehicle was acquired by way of

Car Model

Date of Purchase

CCYY/MM/DD



Car Make

R Cost Price or Cash Value

### Details of Kilometres Travelled

Starting Date

CCYY/MM/DD



Closing Date

CCYY/MM/DD



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

Vehicle Registration No.

Car Make

Car Model

Year Manufactured

R Cost Price or Cash Value

R Fringe Benefit Value

Taxpayer Information – **Deductions / Rebates For Non-Resident** continued

Details of **Kilometres Travelled**

Starting Date

CCYY/MM/DD



Closing Date

CCYY/MM/DD



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

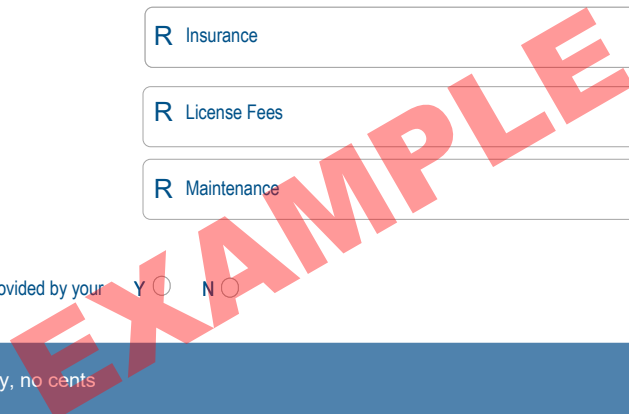
R License Fees

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

CCYY/MM/DD



Closing Date

CCYY/MM/DD



Opening Kilometres

Closing Kilometres

Total Kilometres

Business Kilometres

Taxpayer Information – **Deductions / Rebates For Non-Resident** – Continued

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

**Donations** (excluding any amount already on the IRP5 certificate and any other allowable donations made) – 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 20 organisations to whom donations with the highest monetary value were made:

**Donations Details**

Name of Entity/Organisation

Name of Entity/Organisation

Name of Entity/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 Depreciation

4027

R Home Office Expenses

4028

R Travel Expenses (e.g. commission income)

4015

R Bad debt/Provision for doubtful debt

4045

R Allowable Accountancy / Administration Expense

4043

R Legal expenses in terms of s11(c)

4044

R Other

4016

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

4052

R Section 8C losses

4031

Description relating to other

R Amounts Refunded in terms of s11(nB)

4058

EXAMPLE

Taxpayer Information – Exemptions / Deductions / Rebates – Continued

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

Are you an RSA 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 RSA?  Y  N

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

**R** Income received from foreign employment services **not** reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the s10(1)(o)(i) exemption applies **4299**

**R** Remuneration for foreign employment services that qualifies for s10(1)(o)(i) exemption **4033**

**R** Remuneration received/accrued in respect of foreign services rendered reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the s10(1)(o)(i) exemption applies

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

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

Are you an RSA 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 RSA government / municipality / constitutional institution / RSA public entity as contemplated in s9(2)(h) of the Income Tax Act  Y  N  Were you employed to render services outside RSA?  Y  N

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

Start date of the 12 month qualifying period (CCYYMMDD)

CCYY/MM/DD 

End date of the 12 month qualifying period

CCYY/MM/DD 

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

Did you within the period indicated above spend a continuous period exceeding 60 full days outside RSA?  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** Income received for foreign employment services **not** reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the s10(1)(o)(ii) exemption applies **4259**

**R** Foreign Tax Credit on income received for foreign employment services **not** reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the s10(1)(o)(ii) exemption applies

**R** Remuneration received/accrued in respect of foreign services rendered reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the s10(1)(o)(ii) exemption applies

**R** Remuneration for foreign employment services that qualifies for s10(1)(o)(ii) exemption (excluding s 8A/8C gains and dividends) **4041**

**R** Foreign Tax Credit on income received for foreign employment services reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the s10(1)(o)(ii) exemption applies

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

**R** Total Foreign Tax Credit on foreign employment services **4123**

Taxpayer Information – **Exemptions / Deductions / Rebates** – Continued

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

Are you an RSA resident as defined in the Income Tax Act?  Y  N In respect of the s10(1)(o)(ii) exemption claimed, how many s8A/8C gains are applicable during this year of assessment?

**Please provide source period relating to the s8A/8C revenue gain**

Start date of the Source period  CCYY/MM/DD  End date of the Source period  CCYY/MM/DD  Total number of work days during source period  Total number of work days outside SA during source period  **R** Gross value of the gain (Reflected or not reflected on a South African IRP5/IT3(a) certificate)

**Details per Year of Assessment**

Year of Assessment during Source period  CCYY  Start date during Year of Assessment in Source period  CCYY/MM/DD  End date during Year of Assessment in Source period  CCYY/MM/DD  Total work days during this year of assessment  Total work days outside RSA during this year of assessment  Did s10(1)(o)(ii) apply?  Y  N

**Additional Information Relating to the Gain(s)**

**R** Value of gain(s) received for foreign employment services **not** reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the s10(1)(o)(ii) exemption applies **4305**

**R** Remuneration (s8A/8C gains) taxed on IRP5, but complies with exemption in terms of s10(1)(o)(ii). (This amount is restricted to s8A/8C gains, excluding dividends) **4032**

**R** Foreign Tax Credit on value of gain(s) received for foreign employment services **not** reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the s10(1)(o)(ii) exemption applies

**R** Value of gain(s) received/accrued in respect of foreign services rendered reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the s10(1)(o)(ii) exemption applies

**R** Foreign Tax Credit on value of gain(s) received for foreign employment services reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the s10(1)(o)(ii) exemption applies

**R** Total Foreign Tax Credit on value of gain(s) for foreign employment services **4124**

**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)

## 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 crypto asset(s)

R Financial Instruments – crypto asset(s)

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)

### Local Assets (at cost) continue

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 Assets (at Market value)

R Fixed Properties and all improvements to properties

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

R Financial Instruments Listed (Shares, unit trusts, etc.) - excluding crypto asset(s)

R Financial instruments - crypto asset(s)

R Net Capital of Business, Trade, Profession or Farming-

R Other Assets

R **Total Local Assets at Market Value**

### 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 at Cost

R Total Foreign Assets at Market Value

R Total Foreign Liabilities

Statement of **RSA Assets and Liabilities** – Rands only, no cents for **Non-Resident**

**RSA 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 crypto asset(s)

R Financial Instruments – crypto asset(s)

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)

**RSA Assets (at cost) continue**

R Cash on Hand, in Bank and Other Similar Institutions

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

R Other Assets

R **Total RSA Assets**

**RSA Assets (at Market value)**

R Fixed Properties and all Improvements to properties

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

R Financial Instruments Listed (Shares, unit trusts, etc.) - excluding crypto asset(s)

R Financial instruments - crypto asset(s)

R Net Capital of Business, Trade, Profession or Farming-

R Other Assets

R **Total RSA Assets at Market Value**

**RSA Liabilities (at cost)**

R Mortgage Bonds

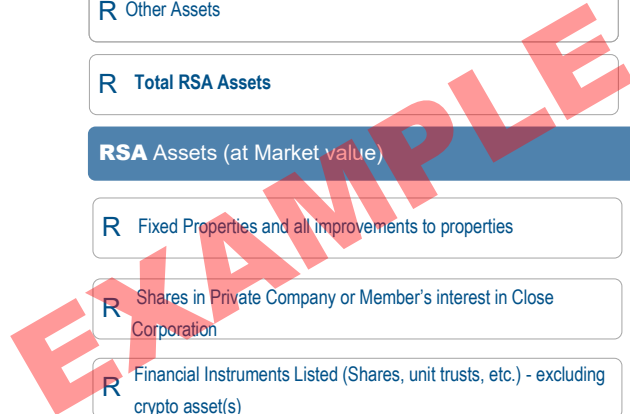
R Loan Accounts

R Creditors

R Bank Overdraft

R Other Liabilities

R **Total RSA Liabilities**



## Partnership Details

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

Note:  
IT3(BO) is a Beneficial Owner Register for Partnership. Complete IT3(BO) certificate information OR Details of Partners where IT3(BO) certificate was not submitted.

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

Was IT3(BO) certificate for partnership submitted to SARS for this year of assessment?

Y  N

IT3(BO) Unique Number

**OR**

Please indicate and complete the details of your partners below:

How many partner(s) are in this partnership excluding yourself?

Number of Partners

## Details of Partners (excluding yourself) ^

Entity Type

### Individual Details

Initials

Surname

Date of Birth

CCYY/MM/DD

ID No.

Passport No.

Passport Country

Passport Issue Date

CCYY/MM/DD

Is the individual registered for tax in South Africa?

Y  N

Taxpayer Ref No.

Email

Cell No.

### Physical Address Details

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb/District

City/Town

Country

Postal Code

Tax Jurisdiction

Particulars – Company (CIPC registered) / Trust / Other

Registered Name

Trading Name

Company / CC / Trust Reg No.

Taxpayer Ref No.

Physical Address Details

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb /District

City/Town

Country

Postal Code

Tax Jurisdiction

Trust / Legal Entity Representative Details

Initials

Surname

Date of Birth

CCYY/MM/DD



ID No.

Passport No.

Passport Country

Passport Issue Date

CCYY/MM/DD



Is the Trust/Legal Entity individual registered for tax in South Africa?

Y  N

Taxpayer Ref No.

Email

Cell No.

Physical Address Details

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb /District

City/Town

Country

Postal Code

Tax Jurisdiction

## Partnership Details For Non-Resident

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

Note:

IT3(BO) is a Beneficial Owner Register for Partnership. Complete IT3(BO) certificate information OR Details of Partners where IT3(BO) certificate was not submitted.

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

Was IT3(BO) certificate for partnership submitted to SARS for this year of assessment?

Y

N

IT3(BO) Unique Number

**OR**

Please indicate and complete the details of your partners below:

How many partner(s) are in this partnership excluding yourself?

Number of Partners

### Details of Partners (excluding yourself)

Entity Type

#### Individual Details

Initials

Surname

Date of Birth

CCYY/MM/DD



ID No.

Passport No.

Passport Country

Passport Issue Date

CCYY/MM/DD



Is the individual registered for tax in South Africa?

Y

N

Taxpayer Ref No.

Email

Cell No.

#### Physical Address Details

Unit No.

Complex (if applicable)

Street No.

Street / Farm Name

Suburb/District

City/Town

Country

Postal Code

Tax Jurisdiction

**Particulars – Company (CIPC registered) / Trust / Other**

|                              |                  |
|------------------------------|------------------|
| Registered Name              | Trading Name     |
| Company / CC / Trust Reg No. | Taxpayer Ref No. |

**Physical Address Details**

|                  |                         |             |                  |
|------------------|-------------------------|-------------|------------------|
| Unit No.         | Complex (if applicable) |             |                  |
| Street No.       | Street / Farm Name      |             |                  |
| Suburb /District |                         |             |                  |
| City/Town        | Country                 | Postal Code | Tax Jurisdiction |

**Trust / Legal Entity Representative Details**

|   |                  |                                   |        |
|---|------------------|-----------------------------------|--------|
| Initials  | Surname          | Date of Birth<br>CCYY/MM/DD       | ID No. |
| Passport No.  | Passport Country | Passport Issue Date<br>CCYY/MM/DD |        |
| Is the Trust/Legal Entity individual registered for tax in South Africa?    Y <input type="radio"/> N <input type="radio"/> |                  | Taxpayer Ref No.                  |        |
| Email   | Cell No.         |                                   |        |

**Physical Address Details**

|                  |                         |             |                  |
|------------------|-------------------------|-------------|------------------|
| Unit No.         | Complex (if applicable) |             |                  |
| Street No.       | Street / Farm Name      |             |                  |
| Suburb /District |                         |             |                  |
| City/Town        | Country                 | Postal Code | Tax Jurisdiction |

## 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

CCYY/MM/DD



Unemployed to

CCYY/MM/DD



## Voluntary Disclosure Programme

If no VDP application was made, unmark the VDP question on the first page of this return

Please indicate the VDP application no. issued by SARS

## Declaration

### 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 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

Date

CCYYMMDD

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or  
call 0800 00 7277

### Declaration

I declare that:

- The information furnished in this return is true and correct in every respect; and
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XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX

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

Date

CCYYMMDD

**Confirm**

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or  
call 0800 00 7277

### Declaration Will be displayed in place of taxpayer declaration, if the user is a tax practitioner.

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

CCYYMMDD

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or  
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XXXXXXXXXXXXXXXXXXXX

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

Date

CCYYMMDD

**Confirm**

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or  
call 0800 00 7277

## Voluntary Disclosure Programme For Non-Resident

If no VDP application was made, unmark the VDP question on the first page of this return

Please indicate the VDP application no. issued by SARS

### Declaration

#### 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.

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XXXXXXXXXXXXXXXXXXXX  
Please ensure you sign over  
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Date

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