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Mineral and Petroleum Resources Royalty Return

Tax Reference Number

Year of Assessment

MPR3

Period: First ☐ Second ☐ Return of Excess ☐ Annual Return ☐

Particulars of Extractor / Registered person

Personal Details

Surname

First Names

Other Name

Initials

Date of Birth (CCYYMMDD)

ID No.

Passport No.

Passport Country (e.g. South Africa = ZAF)

Passport Issue Date (CCYYMMDD)

Company / Trust / Partnerships and Other Entities

Nature of Entity

Company / CC / Trust Reg No.

Main Industry Classification Code

Registration Date (CCYYMMDD)

Financial Year End (MM)

Registered Name

Country of Registration (e.g.South Africa = ZAF)

Trading name

Return Declaration

I declare that:

- The information furnished in this return is true and correct ; and
- The relevant records to support the information in this return are available for inspection for a period of five years from the date SARS receives the return.

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

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Contact Person Details

First Names

Surname

Capacity

Tel No.

Mark here if you declare that you do not have an email address

Contact Email

Partnership Details

Types of Partnership: Individual Trust, Company, Partnership and/or Other Entities

Partner

Taxpayer Ref No.

Surname -

Initials ID No. Passport No. Share , %

Add Partner: Individual

Partner

Taxpayer Ref No. Company/CC / Trust Reg No. Share , %

Registered Name -

Add Partner: Trust, Company P

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Mineral and Petroleum Royalty Questions

1. Did you transfer a mineral resource in a condition other than that as specified in Schedules 1 or 2 of the Mineral and Petroleum Resources Royalty Act No. 28 of 2008 (MPRR Act), i.e. gross sales were determined in accordance with the provisions of section 6(1)(b) and/or section 6(2)(b) read with section 6(4) of the MPRR Act? Y ☐ N ☐
2. To the extent that an unrefined mineral resource(s) was transferred at a condition beyond the condition specified in Schedule 2, was the provisions of section 6A(1)(b) applied? Y ☐ N ☐
3. To the extent that a refined and/or unrefined mineral resource(s) was transferred at a condition below or beyond the condition specified in Schedules 1 and/or 2, was the provisions of sections 5(1)(ii) and/or 5(2)(ii) applied? Y ☐ N ☐
4. Where adjusted gross sales in respect of all mineral resources transferred does not exceed R10 million during the year and the royalty in respect of all mineral resources transferred does not exceed R100 000 during the year, is reliance placed upon the small business exemption provided for in section 7? Y ☐ N ☐
5. Where the adjusted gross sales of the mineral resources does not exceed R100 000 during the year, is reliance placed upon the exemption provided for in section 8? Y ☐ N ☐
6. Were the provisions of section 8A applied to the transfer of any mineral resources during the year? Y ☐ N ☐
7. Were the provisions of section 9 applied to the disposal of any mineral resources during the year? Y ☐ N ☐
8. Where any amounts were received or accrued, or expenditure or loss incurred in any currency other than the currency of the Republic, did you translate those amounts/expenditure to the currency of the Republic in accordance with the provisions of section 15? Y ☐ N ☐
9. Have transitional credits as envisaged in section 16 been deducted from the royalty payable? Y ☐ N ☐
10. Is a fiscal stability agreement applicable? (Section 13(1)) Y ☐ N ☐

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Mineral and Petroleum Royalty Calculation per Mineral Type

Mineral Type

Refined: Volume Transferred , Unit Of Measure

Unrefined: Volume Transferred , Unit Of Measure

	Refined Minerals	Unrefined Minerals
Gross Sales (Section 6)	R ,	R ,
Expenditure Incurred in respect of transport, insurance and handling after the condition specified (Section 6(3) (disregarded in calculating Gross Sales))	R ,	R ,
Adjustments to Gross Sales: Section 6(5) Section 6(A)	R ,	R ,
Adjusted Gross Sales	R ,	R ,
Recoupments (section 5(1)(b) and 5(2)(b)) allowed in calculation of EBIT	R ,	R ,
Deductions	R ,	R ,
EBIT	R ,	R ,
Royalty Percentage	, %	, %
Royalty for the full year	R ,	R ,

Net Royalty Payable

Net Royalty Payable before exemptions and roll over relief R ,

Exemptions and Rollover relief:

Rollover relief for transfers (Section 8(A)) R ,

Rollover relief for disposals (Section 9) R ,

Deduct: Transitional Credit (i.t.o section 16) R ,

Net Royalty Payable for Mineral type R ,

Additional Mineral and Royalty Calculation(s)

Please click on the "Add" button to add another "Mineral and Petrolleum Royalty Calculation per Mineral" page

+ Add - Delete

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Mineral and Petroleum Royalty Calculation Summary Sheet

	Refined **Minerals**	Unrefined **Minerals**
Gross Sales (Section 6)	R ,	R ,
Expenditure Incurred in respect of transport, insurance and handling after the condition specified (Section 6(3) (disregarded in calculating Gross Sales))	R ,	R ,
Adjustments to Gross Sales:	R ,	R ,
Adjusted Gross Sales	R ,	R ,
Recoupments (section 5(1)(b) and 5(2)(b)) allowed in calculation of EBIT	R ,	R ,
Deductions	R ,	R ,
EBIT	R ,	R ,
Royalty for the full year	R ,	R ,

Net Royalty Payable

Net Royalty Payable before exemptions and roll over relief	R ,
Exemptions and Rollover relief:	
Rollover relief for transfers (Section 8(A))	R ,
Rollover relief for disposals (Section 9)	R ,
Deduct: Transitional Credit (i.t.o section 16)	R ,
Small Business exemption (Section 7)	R ,
OR	
Exemption for sampling (Section 8)	R ,
Total Royalties Payable for all Minerals	R ,

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Mineral & Petroleum Resources Royalty: Reconciliation

	Estimate/Declaration	Royalty Payable/ Refundable	Payments Received
1st Estimate / Payment received by the 1st due date			
2nd Estimate / Payment received by the 2nd due date			
Return of excess / Payment received by the 3rd due date			
Annual Declaration			
Annual Total Liability / Payments received			