



South African Revenue Service

Income Tax Return for Individuals

(Income Tax Act. No. 58 of 1962, as amended)

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 a foreign national and not an RSA tax resident?. ☐

Taxpayer ceased to be a tax resident of the RSA ☐

Date on which you ceased to be a resident:

CCYY/MM/DD



Did you receive any RSA sourced income? Y ☐ N ☐

Mark with an "X" if you were unemployed for the full year of assessment. ☐

Mark with an "X" if you received any income (e.g. pension or interest etc) including selling of assets (e.g. property, shares, crypto assets, etc). ☐

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 paid any qualifying medical expenses, including contributions to a medical scheme where you are the main member. ☐

Mark with an "X" if you paid any qualifying 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 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 were unemployed 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? Number of disposals

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? Number of disposals

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? Number of trade(s)

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? Number of partnerships

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 paid any qualifying medical expenses, including contributions to a medical scheme where you are the main member .

Mark with an "X" if You paid any qualifying 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



South African Revenue Service

Income Tax Return for Individuals

(Income Tax Act. No. 58 of 1962, as amended)

Taxpayer Ref No.*

Year of Assessment*

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.

☐

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 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 ☐

Mark with an "X" if you are a foreign national and not an RSA tax resident.

☐

Did you receive any Exempt dividend income?

Y ☐ N ☐

How many separate trading activities did you carry on?

Number of trade(s)

Taxpayer ceased to be a tax resident of the RSA

☐

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 ☐

Did you participate in any RSA farming operations?

Y ☐ N ☐

Date on which you ceased to be a resident:

CCYY/MM/DD



Indicate the number of tax free investment(s)

Number of tax free investment(s)

Did you participate in any RSA farming partnership operations?

Y ☐ N ☐

Did you receive any RSA sourced income?

Y ☐ N ☐

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?

Number of certificates

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 you or your employer paid any RSA qualifying medical expenses, including contributions to a medical scheme where you are the main member.

☐

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

☐

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

Y ☐ N ☐

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

☐

Mark with an "X" if you or your employer paid any RSA qualifying medical expenses, including contributions to a medical scheme where you are the main member.

☐

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

☐

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

Y ☐ N ☐

Mark with an "X" if you paid any RSA qualifying 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 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]).

☐

How many organisations did you donate to?

Number of organisations

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.

☐

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

Y ☐ N ☐

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

☐

How many vehicles should be used in the calculation?

Number of vehicles

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

Number of disposals

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

Y ☐ N ☐

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

☐

Are you a partner in an RSA business?

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 ☐

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

How many businesses are you a partner in?

Number of businesses

An operating lease

Number of vehicles

Any method other than an operating lease

Number of vehicles

Taxpayer Information



Personal Details



Surname

First Name

Other Name

Date of Birth

Initials

CCYY/MM/DD



ID No.

Passport No.

Passport Issue Date

Passport Country

CCYY/MM/DD



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.

☐

Email

Confirm Email

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

☐

Cell No.

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 <input type="checkbox"/> | Private Bag <input type="checkbox"/> | 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)



Tax Practitioner No.

Tax Practitioner Tel No.

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.

☐

Email

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

Bank Details

Select from bank accounts

Add bank account details
Edit

Bank Account Holder Declaration

Account Holder Declaration

Reason for No Local / 3rd 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.

☐

Edit

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

| Income Received (continued) | |
|--|-------------|
| R 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 | 3 6 9 6 |
| R Gross Employment Income (Taxable) | 3 6 9 9 |
| Deductions / Contributions / Information | |
| R Amount | Source Code |
| R Amount | Source Code |
| R Amount | Source Code |

| 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 Total Deductions / Contributions / Information | 4497 |

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

| Tax Credits and/or Employer/Employee Contribution ^ | | Pay Periods | Directive Numbers |
|--|------|---|-------------------|
| R PAYE | 4102 | Periods in Year of Assessment | Directive No. |
| R PAYE on Lump Sum Benefit | 4115 | No. of Periods Worked | Directive No. |
| R Employee and Employer UIF Contribution | 4141 | Period Employed From (CCYYMMDD) CCYY/MM/DD  | Directive No. |
| R Employer SDL Contribution | 4142 | Period Employed To (CCYYMMDD) CCYY/MM/DD  | Directive No. |
| R Total Tax, SDL and UIF | 4149 | | Directive No. |
| 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 <input type="radio"/> N <input type="radio"/> | | | |

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

Income Received (continued)

^

| | |
|-------------------------------------|-------------|
| R 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 | 3 6 9 6 |
| R Gross Employment Income (Taxable) | 3 6 9 9 |

Deductions / Contributions / Information

^



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

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 Total Deductions / Contributions / Information | 4497 |

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

| Tax Credits and/or Employer/Employee Contribution ^ | | Pay Periods | Directive Numbers |
|--|------|---|-------------------|
| R PAYE | 4102 | Periods in Year of Assessment | Directive No. |
| R PAYE on Lump Sum Benefit | 4115 | No. of Periods Worked | Directive No. |
| R Employee and Employer UIF Contribution | 4141 | Period Employed From (CCYYMMDD) CCYY/MM/DD  | Directive No. |
| R Employer SDL Contribution | 4142 | Period Employed To (CCYYMMDD) CCYY/MM/DD  | Directive No. |
| R Total Tax, SDL and UIF | 4149 | | Directive No. |
| 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 <input type="radio"/> N <input type="radio"/> | | | |

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)

R Allowable interest expenses incurred in the production of interest received

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 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

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

Institution

Acc No.

R Amount

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

Add



Local Interest (excluding SARS Interest) (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



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 |

Add



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 |

Add



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

| | | | | |
|--------------------|------|---|------|---|
| R Foreign Interest | 4218 | R Foreign Tax Credits on Foreign Interest | 4113 | R Allowable interest expenses incurred in the production of interest received |
|--------------------|------|---|------|---|

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

Add



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 |
| Account Holder ID Number | Account Holder Passport Number | Institution | Acc No. | R Foreign Interest Amount | R Foreign Tax Credit on Foreign Interest Amount |

Add



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 (if 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 (if married in community of property) | <input type="checkbox"/> |

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 |

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 (if 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 (if married in community of property) | <input type="checkbox"/> |

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 |

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 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 does not 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 not reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and the s10(1)(o)(ii) exemption does not 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 does not 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 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? ☐

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

R RSA 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.

RSA Interest (excluding SARS Interest) (Own)

Institution

Acc No.

R Amount

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

Institution

Acc No.

R Amount

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

Add



RSA Interest (excluding SARS Interest) (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



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

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 (if 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 (if 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 (if 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.
Note: The annual exclusion and inclusion rate and carry forward losses will be calculated by SARS.

Determination of Local Gain / Loss

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

Select the applicable Main Asset Type Source Code ▼

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

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

Is the primary residence held in a partnership? Y ☐ N ☐

If Yes, state the percentage held

Percentage Held %

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

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

R Proceeds

R Base Cost

Primary Residence / Other Exclusions (excl. annual exclusions)

R Exclusion / Roll-over (excluding annual exclusions)

R Gain

R Loss

4250

4251

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.

Determination of **Foreign Gain / Loss**

Mark here with an "X" if this amount should be excluded from the communal estate (if 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

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 ☐

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

Is the primary residence held in a partnership? Y ☐ N ☐

R Exclusion/Roll-over (excluding annual exclusions)

If Yes, state the percentage held

Percentage Held %

R Gain

4252

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

4253

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

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

4114

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.
Note: The annual exclusion and inclusion rate and carry forward losses will be calculated by SARS.

Determination of Capital Gain / Loss

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

Select the applicable Main Asset Type Source Code

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

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

Is the primary residence held in a partnership? Y ☐ N ☐

If Yes, state the percentage held

Percentage Held %

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

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

R Proceeds

R Base Cost

Primary Residence / Other Exclusions (excl. annual exclusions)

R Exclusion / Roll-over (excluding annual exclusions)

R Gain

4250

R Loss

4251

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.

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 (if 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

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 %

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 (if 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

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 %

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

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

Adjustments: Allowable – Rands only, no cents

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

Determination of Profit / Loss – Rands only, no cents

| | | | | | |
|--|--|--|--|--------|---|
| <div>R Taxable Profit</div> | <div>R Taxable Loss</div> | <div>Source Code</div> | <div>Mark here with an "X" if you are mining in crypto assets.</div> <div><input type="checkbox"/></div> | | |
| <div>Should the loss incurred be excluded (ring-fenced) for the calculation of your tax liability? Y <input type="radio"/> N <input type="radio"/></div> | | <div>Are you in a partnership? Y <input type="radio"/> N <input type="radio"/></div> | <div>If Yes, state the Profit / loss percentage</div> <table><tr><td>Amount</td><td>%</td></tr></table> | Amount | % |
| Amount | % | | | | |
| <div>Mark with an "X" if variable ratios has been applied for the sharing of income and/or expenses.</div> <div><input type="checkbox"/></div> | | | | | |
| <div>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"/></div> | | | | | |
| <div>Fund Type:</div> | <div>Pension Fund <input type="checkbox"/></div> | <div>Provident Fund <input type="checkbox"/></div> | <div>Retirement Annuity Fund <input type="checkbox"/></div> | | |

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 13qua)

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 Exempt Local Dividends

4306

R Other

R Donations

R Exempt Foreign Dividends

4307

Description relating to other

R Foreign Pension

R Inheritances

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) | <p>Note:</p> <ul style="list-style-type: none"> 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) <input type="checkbox"/> | |
| | | Was the business still trading for part of this year of assessment? <input type="radio"/> Y <input type="radio"/> 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 Administration Cost

R Bad Debts

R Bank Charges

R Capital Allowances

R Commission paid

R Consulting Fees Paid

R Depreciation

R Electricity / Rates and Taxes

R Entertainment

R Insurance

R Interest / Finance Charges

R Lease Payment

R Legal Costs

R Provision for Doubtful Debts

R Rental Paid

R Repairs / Maintenance

R Royalties and License Fees

R Salaries and Wages

R Telephone

R Travel Costs - Local

R Travel Costs – Foreign

R Other

Description relating to other

R TOTAL

R Accounting Profit

R Accounting Loss

Adjustments: Add Back – Rands only, no cents

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

Adjustments: Allowable – Rands only, no cents

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

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. <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"/> | |
| | | If Yes, state the Profit / loss percentage | Amount % |
| Mark with an "X" if variable ratios has been applied for the sharing of income and/or expenses. <input type="checkbox"/> 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"/> | | | |
| 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 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

Other

Description relating to other

R

Donations

R

Inheritances

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 | | |



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 | | |



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

Details of Farming Expenses (IT48)

Expenses

R Accounting fees

R Administration costs and bank charges

R Bad debts

R Costs of residential buildings for employees (s13ter)

R Electricity, rates and taxes

R 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

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

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 Amount

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

Details of Farming Expenses (IT48)

Expenses

R Accounting fees

R Administration costs and bank charges

R Bad debts

R Costs of residential buildings for employees (s13ter)

R Electricity, rates and taxes

R Lease payments (s11(f))

R Legal expenses

R Livestock feeds

R Packing materials

R Protective clothing

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)

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

Adjustments: Add back

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

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

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

Details of Farming Expenses (IT48V)

Expenses

| | | |
|---|--|---|
| <div>R Accounting fees</div> | <div>R Lease payments (s11(f))</div> | <div>R Telephone, fax and internet expenses</div> |
| <div>R Administration costs and bank charges</div> | <div>R Legal expenses</div> | <div>R Travelling and accommodation - Local</div> |
| <div>R Bad debts</div> | <div>R Livestock feeds</div> | <div>R Travelling and accommodation - Foreign</div> |
| <div>R Costs of residential buildings for employees (s13fer)</div> | <div>R Packing materials</div> | <div>R Veterinary expenses (incl. medicines)</div> |
| <div>R Electricity, rates and taxes</div> | <div>R Protective clothing</div> | <div>R Wear and tear allowance (s11(e) – excl. special depreciation in terms of s12B and s12BA)</div> |
| <div>R Enhanced machinery, plant, implements, utensils, and articles used in the production of renewable energy deduction – (s12BA)</div> | <div>R Rations and other staff costs (excl. housing, salary and wages)</div> | <div>R <div>Leamership Allowance: Agreements in effect / completed in current year (Agreements entered into before 1 October 2016): s12H</div></div> |
| <div>R Entertainment expenses</div> | <div>R Rent (incl. hiring of farm land, equipment, etc.)</div> | <div>R <div>Leamership Allowance: Agreements in effect / completed in current year (Agreements entered into on or after 1 October 2016): s12H</div></div> |
| <div>R Expenses for cleaning land</div> | <div>R Repairs and maintenance</div> | <div>R Other</div> |
| <div>R Fuel, oil and related expenses</div> | <div>R Salaries and wages</div> | <div>Description relating to other</div> |
| <div>R Insurance and Licenses</div> | <div>R Security expenses</div> | |
| <div>R Interest and finance charges</div> | <div>R Seeds and fertilizers</div> | <div>R Total Expenses</div> |

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 Dams, irrigation schemes, boreholes and pumping plants

R Fences

R Eradication of noxious plants and alien invasive vegetation

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

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

R Building of roads and bridges used in farming operations

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

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

R Prevention of soil erosion

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

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

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**

Adjustments: Add back

R Disallowable foreign expenses

R Donations

R Finance Charges

R Legal expenses

R Private/Personal expenses

R Recoupment (excl. capital improvements and 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 Unproductive Interest

R Other

Description relating to other

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)

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

Medical Deductions – Rands only, no cents

^

Medical Expenditure

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

^

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

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

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

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 immediate family member who is dependent on you for family care and support

^

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

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

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 on behalf of any immediate family member(s) who is dependent on you 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

CCYY/MM/DD



Car Make

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



Closing Kilometres

Total Kilometres

Opening 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



Closing Kilometres

Total Kilometres

Opening 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 Amounts Refunded in terms of s11(nA) and 11(nB) | 4042 | R Allowable Accountancy / Administration Expense | 4043 | R Legal expenses in terms of s11(c) | 4044 |
| R Bad debt/Provision for doubtful debt | 4045 | R 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 Holders of Public Office: Deduction in terms of s 8(1)(d) | 4047 | | | R Deduction i.t.o. s6quat(1C) for foreign taxes paid or proved to be payable to a foreign government of any country on any SA sourced trade income | 4053 |
| R Other | 4016 | | | | |
| Description relating to other | | | | | |

Medical Deductions – Rands only, no cents

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

Were any of the 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 on behalf of any family member(s) 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 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

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

CCYY/MM/DD



Is the disability a?

Registered Medical Practitioner Practice Number

Date of birth of person with disability

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 | Closing Date | Opening Kilometres |
| <div>CCYY/MM/DD</div> <div></div> | <div>CCYY/MM/DD</div> <div></div> | |
| 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 <input type="radio"/> N <input type="radio"/> | <div>R Insurance</div> |
| License Fees | Y <input type="radio"/> N <input type="radio"/> | <div>R License Fees</div> |
| Maintenance | Y <input type="radio"/> N <input type="radio"/> | <div>R Maintenance</div> |
| Fuel | Y <input type="radio"/> N <input type="radio"/> | |
| Was a maintenance plan included in the cost price or cash value of the vehicle provided by your employer? Y <input type="radio"/> N <input type="radio"/> | | |

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

| | | | |
|--|---|--------------------------|------------------------|
| Did you use a logbook to determine your business km travelled? | Y <input type="radio"/> N <input type="radio"/> | Vehicle Registration No. | R Fringe Benefit Value |
| | | | |

Details of **Kilometres Travelled**

| | | |
|--|---|---------------------|
| Starting Date | Closing Date | Opening Kilometres |
| <div>CCYY/MM/DD</div> <div></div> | <div>CCYY/MM/DD</div> <div></div> | |
| 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 Amounts Refunded in terms of s11(nA) and 11(nB)

4042

R Allowable Accountancy / Administration Expense

4043

R Legal expenses in terms of s11(c)

4044

R Bad debt/Provision for doubtful debt

4045

R 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

Description relating to other

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 | End date of the Source period | 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) |
| CCYY/MM/DD  | CCYY/MM/DD  | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Details per Year of Assessment

| | | | | | |
|--|--|--|--|--|--|
| Year of Assessment during Source period | Start date during Year of Assessment in Source period | End date during Year of Assessment in Source period | Total work days during this year of assessment | Total work days outside RSA during this year of assessment | Did s10(1)(o)(ii) apply? <input type="radio"/> Y <input type="radio"/> N |
| CCYY  | CCYY/MM/DD  | CCYY/MM/DD  | <input type="text"/> | <input type="text"/> | |

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: 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 during this year of assessment in terms of s1 of TAAct?

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 ☐

Company ☐

Trust ☐

Other ☐

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 <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 ▼ |

Partnership Details For Non-Resident

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

Note: 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 during this year of assessment in terms of s1 of TAAAct? 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 Company Trust Other

Individual Details

Initials Surname Date of Birth CCYY/MM/DD ID No. CCYY/MM/DD

Passport No. Passport Country 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

ID No.

Passport No.

Passport Country

Passport Issue Date

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

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 to or received by me during the period covered by this return; and
- I have the necessary receipts and records to support all my declarations on this form which I will retain for inspection purposes.

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX

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

Date

CCYYMMDD

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

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Date

CCYYMMDD

Confirm

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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

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Date

CCYYMMDD

Confirm

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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
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