



# Application for a Tax Directive: Gratuities and Two Pot Savings Withdrawal Benefit

IRP3(a)

## FOR OFFICE USE

Application no.

## Tax Directive Reason

Date of accrual (CCYYMMDD)

Mark the applicable reason for the directive application request with an X:

Severance benefit – Death

Savings Withdrawal Benefit

Severance benefit – Retirement (Age of 55 or older)

Section 10(1)(gB)(iii) Compensation

Severance benefit – Retirement due to ill health

Employer owned policy proceeds - Taxable

Severance benefit – Involuntary retrenchment

Employer owned policy proceeds – Exempt section 10(1) (gG)

Severance benefit – Voluntary retrenchment

Severance benefit - Paid by a non-resident Employer

Is the Employer registered in South Africa? Yes  No

Other – Provide other reason and specify amount for each on the next page

## Taxpayer Details

Taxpayer reference No.

Year of Assessment ended on (CCYY)

Surname

First Name(s)

Initials

Date of Birth (CCYYMMDD)

Identity number

Passport/ Permit No.

Passport Country / Country of Origin (e.g. South Africa = ZAF)

Annual salary R ,

Employee number

IRP3 (a)



## Breakdown of Payment

Severance benefit payable (Excluding leave/notice payments)
Employer owned policy proceeds payable
Section 10(1)(gB)(iii) - Death compensation payable
Savings Withdrawal Benefit Amount

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### Other (Specify other payment separately )

Leave Pay (Refer to notes)
Notice Pay (Refer to notes)
Arbitration / CCMA Award (Refer to notes)
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Gross amount payable

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### Important Notes:

Directives are not transferable and a new application must be made following a change in the gross amount.

Leave Pay, Notice Pay and/or Arbitration / CCMA award **may not be included** in, but must be excluded from the amount reflected opposite Severance benefit payable.

The total amount in respect of Leave Pay, Notice Pay and/or Arbitration / CCMA award must be reflected separately under "Other" (Specify other payments separately below). A separate directive application must be submitted in respect of each.

## Declaration

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

Date (CCYYMMDD)

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