



# Request for a Directive – Variation in the Deduction/Withholding of Employees' Tax

IRP3(q)

## FOR OFFICE USE

Application no.

## Particulars of Employer

PAYE Ref. No.

Employer Name

## Contact Details:

First Name(s)  53  
Surname  53  
Email Address  53  
Bus Tel No.  Cell No.

## Postal Address

56  
 41 Postal Code  10

## Physical Details:

56  
 56  
 41 Postal Code  10

## Particulars of Employee

How many employees does this application relate to?

## Employee Details #x

Taxpayer Ref. No.   
First Name(s)  53  
Surname  53  
ID No.  Other ID / Passport No.  Date of Birth   
Is the employee a South African tax resident? Y  N  Commencement Date of Foreign Assignment  Expected end Date of Foreign Assignment

### Employee Details #x continued

Foreign country where services are rendered (if applicable)

Is section 10(1)(o)(ii) applicable to the taxpayer? Y

 N 

Indicate the South African effective tax rate:

%

If yes, will the R1,25 million exemption be exceeded?

Y  N

Indicate the foreign effective tax rate:

%

### Additional Details of Application

Mark the applicable reason for the directive application:

Paragraph 10, 4th Schedule taking into account a potential foreign tax credit.

Was a similar directive issued for the abovementioned employer for the previous year of assessment?

Y  N

Provide a summary of the proposed method in terms of this directive application:

**Please note:** A detailed letter must be submitted with this application form, setting out the details of the basis and reasoning for the request sought to vary the employees' tax withholding taking into account a potential foreign tax credit.

### Notes

- A directive will be issued upon agreement with the Employer for an indefinite period unless a change in the facts and circumstances occur, where after a new application must be made.
- Directives are not transferable.

### 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