

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

**Registered Details**

Have the banking, public officer and contact details of the company been verified and confirmed as correct? (Refer to guide)  Y  N

**Dormant**

Is the company dormant?  Y  N  
 Did the company become dormant / inactive during the year of assessment?  Y  N

Is the company resident in South Africa for income tax purposes?  Y  N  
 How many different classes of shares have been issued by the company?

**Company Type**

Is the company a body corporate established in terms of the Sectional Titles Act?  Y  N

Is the company a share block company defined in the Share Blocks Control Act as referred to in s10(1)(e)?  Y  N  
 How many different classes of shares have been issued by the company?

Return Type:

**Capital Gain / Loss Transactions**

Did the company have any transactions or events which resulted in a locally sourced capital gain or loss (including crypto asset(s))?  Y  N

Did the company have any transactions or events which resulted in a foreign sourced capital gain or loss (including crypto asset(s))?  Y  N

Has any debt been reduced for no consideration which has the effect of reducing the company's assessed capital loss under paragraph 12A(4) of the Eighth Schedule?  Y  N

Was the reduction for a local asset?  Y  N

Was the reduction for a foreign asset?  Y  N

**Voluntary Disclosure Program**

Does any declaration in this return relate to an application made under the SARS Voluntary Disclosure Programme?  Y  N

**Small Business Corporation**

Is the company a Small Business Corporation as defined in s12E?  Y  N

**Special Economic Zones**

Is the company a qualifying company as defined in s12R?  Y  N

**Deduction (s7F) in respect of SARS interest repaid**

Does the company want to claim a deduction in respect of SARS interest repaid that was previously repaid i.t.o. s7F?  Y  N

**Donations**

Does the company want to claim donations to an approved organisation in terms of s18A?  Y  N

Is the company a member of an approved investment scheme?  Y  N

How many organisations did the company donate to?

**Tax Credits**

Will the company be claiming any PAYE credits reflected on an IRP5 tax certificate?  Y  N

Specify the number of IRP5 tax certificates

Will the company be claiming any Foreign Tax credits not relating to Capital Gain transactions in terms of s6quat(1A) and a tax treaty?  Y  N

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

Will the company be claiming a deduction on SA sourced trading income i.t.o. s6quat (1C) ?  Y  N

**Company Information**

Is the company a partner in a partnership/joint venture?  Y  N

How many partnerships/joint ventures?

Is the company a Personal Service Provider as defined in the Fourth Schedule?  Y  N

Is the company listed on a recognised stock exchange as referred to in paragraph 1 of the Eighth Schedule?  Y  N

How many different classes of shares have been issued by the company?

Is the company resident in South Africa for income tax purposes?  Y  N

How many different classes of shares have been issued by the company?

Did the company cease to be a resident during this year of assessment?  Y  N

Did the company have any transactions (including mining activities) relating to crypto asset(s) (excluding CGT)?  Y  N

Did the company qualify for a Urban Development Zone deduction (s13quat) ?  Y  N

Was the building or part of the building brought into use after 31 March 2023?  Y  N

Did the company enter into any reportable arrangement in terms of s34 – 39 of the Tax Administration Act or s80M-s80T of the Income Tax Act?  Y  N

Specify the number of reportable arrangements

Were any dividends declared during the year of assessment?  Y  N

Is the company part of a group of companies that prepares consolidated financial statements?  Y  N

Is the company a member of a Multinational Entity (MNE) group as defined in the Country-by-Country (CbC) Regulations?  Y  N

Does the company elect to be a headquarter company in terms of s9l for this year of assessment?  Y  N

Did the company receive / accrue any foreign income or incur any foreign expenditure or pay any royalties, interest, dividends or consulting fees to a non-resident?  Y  N

For years of assessment commencing on or after 1 April 2012 (for prior years refer to guide), did the company enter into any transaction, operation, scheme, agreement or understanding as set out in s31(1)(a)?  Y  N

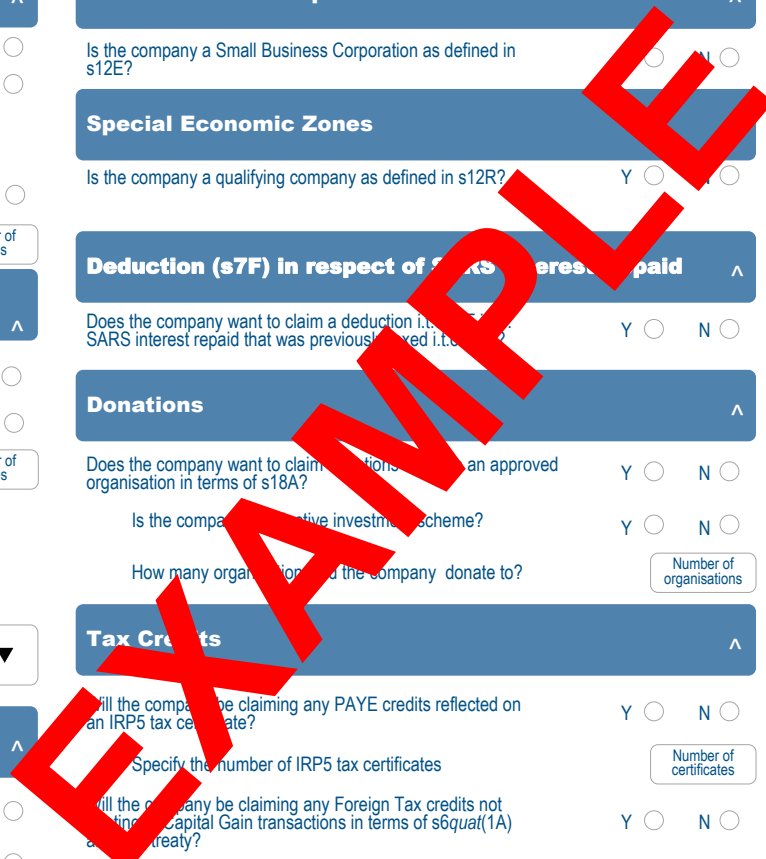
Did the company receive / accrue income?  Y  N

Did the company incur expenditure?  Y  N

**Customs Information**

Is the company registered/licensed for Customs purposes?  Y  N

Indicate the number of Customs Client Codes allocated to this company



Group 1 - Micro, Small or Medium to Large Business  
 Group 2 - Small or Medium to Large Business  
 Group 3 - Medium to Large Business

## Company / Close Corporation Particulars

Registered Name

Trading Name

Company / CC Reg No

Financial Year End (CCYYMMDD)

Year

Month

Day

Is this return in respect of a branch / permanent establishment / agency of a foreign company?

Y  N

Please indicate where the majority of the company's taxable income / loss is derived from (mark only one box)

Eastern Cape  Free State  Gauteng  Kwazulu Natal  Limpopo  Mpumalanga  North West  Northern Cape  Western Cape  International

Select the Standard Industry Code (SIC) applicable to the main activity of the Company

State the profit code of your main source of income.

If the profit code is "other not specified", please provide a description

## Tax Practitioner Details (if applicable)

Registration No

Tel No

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

Tax Practitioner Email address

## Dormant Company Details

What is the reason for dormancy?

Is the company acting as, or carrying on the activities, of a nominee? Y  N

Y  N

Is the company a party to any contract in terms of which it has undertaken to conduct any activity or hold any assets on behalf of another person during the current or a future year of assessment? Y  N

Y  N

Did the company receive any taxable passive income? Y  N

Y  N

R Taxable passive income

4290

## Voluntary Disclosure Programme

If no VDP application was made, change your VDP answer to "No" on the first page of this return

Please indicate the VDP application no. issued by SARS

## 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

Year

Month

Day

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

## International ^

Does the company own any foreign assets or investments?  Y  N  O

Did the company receive any income subject to foreign taxes paid / payable?  Y  N  O

Were any payments made to a non-resident person in compensation for the rendering of services in South Africa?  Y  N  O

R Total payments made

## Foreign Exchange Gains / Losses ^

Is the foreign exchange gain / loss incurred in respect of an exchange item where the counterparty is a connected person?  Y  N  O

If Yes, was the foreign exchange gain / loss realised during this year of assessment?  Y  N  O

Is the company a domestic treasury management company as defined in s1?  Y  N  O

## Foreign Dividends ^

Did the company receive any foreign dividends?  Y  N  O

Has the company claimed an exemption for any foreign dividends as referred to in s10(1)(k)(ii)(dd) or s10B (2)(a)?  Y  N  O

Were any of the foreign dividends subject to the participation exemption?  Y  N  O

## Capital Gains ^

Has the company claimed an exemption for any amounts relating to the disposal of equity shares in a foreign company, as contemplated in par 64B of the Eighth Schedule?  Y  N  O

## SA Withholding Tax ^

Was any tax withheld against royalties, interest or dividends?  Y  N  O

## Controlled Foreign Company ^

Does the company directly or indirectly hold more than 10% of the total participation rights or voting rights in a Controlled Foreign Company (s9D)?  Y  N  O

Please confirm that the applicable schedule (IT10) has been completed and will be attached as a supporting document to this return (refer to guide)

Specify the number of Controlled Foreign Companies

Number of CFC's

## International (continued) ^

### Double Taxation ^

Did the company earn any income from a foreign source that was not taxable in South Africa in accordance with a double taxation agreement?  Y  N  O

### Reportable Arrangement ^

Specify the reportable arrangement number

Is the company a participant in any arrangements which has the following features:

Round trip financing (s80D)?  Y  N  O

Elements that have the effect of offsetting or cancelling each other (s80C)?  Y  N  O

Presence of an accommodating or tax-indifferent party (s80E)?  Y  N  O

## Dividends Declared ^

Specify the total dividends declared consisting of the following:

R Total dividends subject to STC (Before 1 April 2012)

R Total dividends subject to dividends tax (From 1 April 2012)

R Total dividends exempt from dividends tax

R Total dividends subject to double taxation relief

R Total dividends in specie declared

## STC Credits ^

Were any STC credits (s64J) utilised against the total dividends declared?  Y  N  O

If Yes, specify the following:

R STC credits opening balance

R Plus: STC credits received

R Less: STC credits utilised

R STC credits closing balance

## Non-Residency

Is the company resident outside South Africa due to:

Foreign incorporation (and not being effectively managed in SA)?  Y  N  O

By virtue of a treaty to avoid double taxation?  Y  N  O

Date on which the company ceased to be a resident:

Year  Month  Day

## Headquarter Company

### Note:

Please complete the RCH01 schedule and attach as a supporting document to this return (refer to guide).

Does the company comply with the requirement that each of its shareholders (alone or together with any other company that forms part of the same group of companies as the shareholders) hold at least 10% of the equity shares and voting rights in the company throughout the year of assessment and all previous years of assessment?  Y  N  O

Does the company comply with the requirement that at least 80% of the cost of its total assets (excluding cash and bank deposits payable on demand) is attributable to assets as listed in s9(2)(b)?  Y  N  O

Does the company comply with the requirement that where its gross income (excluding exchange differences determined in terms of s24I) exceeds R5 million, at least 50% of that gross income consists of amounts described in s9(2)(c)?  Y  N  O

## Personal Service Provider

Was any service rendered on behalf of the company rendered by a connected person in relation to the company?  Y  N  O

How many full-time employees are on a full-time basis engaged in rendering any service of the company, excluding those who are shareholders or members or are connected to such shareholder or member?  Number of Employees

Would the person who is personally rendering the service have been regarded as an employee of the client if the service was rendered directly to the client and not through the company?  Y  N  O

Must the person who is rendering the service, perform the duties mainly at the premises of the client, and if so, is that person subject to the control or supervision of the client as to the manner in which the duties are performed or are to be performed?  Y  N  O

Does more than 80% of the income from services rendered by the company consist of or is likely to consist of amounts directly or indirectly received from any one client, or from any associated institution in relation to the client?  Y  N  O

Were the necessary adjustments made in respect of expenses not allowable in terms of s23(k)?  Y  N  O

## Additional Assessment Information

Do you give consent that SARS can provide the attached financial statements to the Companies and Intellectual Property Commission (CIPC)?  Y  N  O

Have the financial statements been audited?  Y  N  O

Have the financial statements been reviewed?  Y  N  O

If Yes, provide the name of the entity that conducted the audit/review

Have the financial statements been qualified?  Y  N  O

If Yes, does this have any tax effects?  Y  N  O

Did the company generate a capital gain / loss or revenue gain / loss in respect of the early termination of a foreign instrument?  Y  N  O

Did the company receive a return of capital or a foreign return of capital subject to paragraph 76B of the Eighth Schedule to the Income Tax Act?  Y  N  O

Did the company prematurely terminate / unwind a position where the tax value differs in relation to economic value?  Y  N  O

Did the company enter into any sale and lease agreement?  Y  N  O

Is the company a beneficiary of a trust?  Y  N  O

If Yes, how many trusts?  Number of Trusts

Was any amount income accrued to the company / vested in the company as a beneficiary of a trust deemed to have accrued in terms of s7 during this year of assessment?  Y  N  O

Indicate the number of trusts applicable?  Number of Trusts

## Taxable Distribution(s) from all Trust(s) during this Year Of Assessment included elsewhere in this return

Trust Name:

Trust Registration No.  Trust Tax Reference No.

R Local CGT distribution

R Foreign CGT distribution

R Local taxable income distribution

R Foreign taxable income distribution

## Additional Assessment Information (continued)

Did the company exercise any control of a trust?  Y  N  O

Is the company a founder / settler / beneficiary of a foreign trust?  Y  N  O

Did the company make any donations to a foreign trust?  Y  N  O

Is the company a REIT (Real Estate Investment Trust) as defined in s1?  Y  N  O

Did the company sell goods or services online?  Y  N  O

Did the company participate in any farming activities?  Y  N  O

**Note:** Please upload the required farming schedule as part of your return submission (refer to guide)

Please select which of the below paragraphs of the First Schedule to the Income Tax Act applies to this assessment (if any) by clicking on the "Selection" button.

- Paragraph (13)(1)(a)
- Paragraph (13)(1)(b)
- Paragraph 13A
- Paragraph 15

Is the company carrying on banking, financial services or insurance business?  Y  N  O

Is the company a "covered person" as envisaged in paragraph (c)(i) to (iii) and (d) of that definition in s24JB?  Y  N  O

Is the company part of a group of companies as defined in s1?  Y  N  O

Is the company part of a multinational enterprise?  Y  N  O

Did the company enter into potentially affected transactions exceeding an aggregate value of R100 million for the year of assessment as referred to in Public Notice No 1117 (published in GG No. 41186 of 20 October 2017)?  Y  N  O

Did the financial year end of the company change during this year of assessment?  Y  N  O

Please indicate the period of the financial statements used for the completion of this return:

Start Date

Year  Month  Day

End Date

Year  Month  Day

Is the company a SARS approved Venture Capital Company as defined in s12J?  Y  N  O

Is the company a qualifying company as defined in s12J?  Y  N  O

Is the company an Oil and Gas Company as defined in the Tenth Schedule?  Y  N  O

Does a different tax rate apply to the Oil and Gas company and/or any right(s) held by that company?  Y  N  O

### Crypto Asset Transactions (Local / Foreign)(excluding CGT) ^

Were any transactions relating to crypto assets included in the income statement? Y  N

R Gross crypto asset amount included in income statement

Did the transaction(s) relating to crypto asset(s) result in a profit? Y  N

R Profit relating to crypto asset trading

R Loss relating to crypto asset trading

R Amount of crypto asset(s) included as assets in the Balance Sheet

### Small Business Corporation ^

R State the gross income, as defined in s1 of the Income Tax Act, of the company

Does the company declare that not more than 20% of the total of all receipts and accruals (other than of a capital nature) and all capital gains of the company consists collectively of investment income and income from rendering a personal service? Y  N

Does the company declare that the company is not a Personal Service Provider as defined in the Fourth Schedule? Y  N

Does the company declare that all of the shareholders / members were natural persons (individuals) throughout the year of assessment? Y  N

Does the company declare that none of the shareholders / members of the company held shares / interests in another close corporation, company or co-operative other than those specified in s12E(4)(a)(ii)? Y  N

### Special Economic Zones ^

Is the company located in a Special Economic Zone(s)(SEZ's)? Y  N

Please select the special economic zone(s) the company is located in (by clicking on the "Selection" button)

- Coega SEZ
- Dube SEZ
- East London SEZ
- Maluti-a-Phofung SEZ
- Richards Bay SEZ
- Saldanha Bay SEZ

### Special Economic Zones (continued) ^

Is the business or services carried on or provided from a fixed place of business situated within the Special Economic Zone(s)? Y  N

Is at least 90% of the income of the company derived from the carrying on of business, or the provision of services within a special economic zone(s)? Y  N

Does the company confirm that it does not conduct any of the activities specifically excluded for the purposes of s12R? Y  N

Does the company confirm that not more than 20% of expenses incurred or income received or accrued do not arise from transactions with any resident connected person in relation to the company or any non-resident connected person where those transactions are attributable to a permanent establishment of that connected person(s) in the Republic? Y  N

Does the company confirm that it carried on a trade before 1 January 2013 in a location that is subsequently approved as a SEZ? Y  N

Does the company confirm that it commenced the carrying on of a trade, on or after 1 January 2013, in a location that is approved or subsequently approved as a SEZ, and that trade is has not previously been carried on by the company or any connected person in relation to that company in the Republic? Y  N

Does the company confirm that it commenced the carrying on of a trade, on or after 1 January 2013, in a location that is approved or subsequently approved as a SEZ, and provide complete proof:

The production of goods not previously produced by the company or any connected person in relation to the company in the Republic;

The use of new technology in the company's production processes; or

An increase in the production capacity of that company in the Republic? Y  N

## Contributed Tax Capital

Description of class of shares

Amount of contributed tax capital:

(a) Immediately before 1 January 2011; or

(b) Where the company became a resident since 1 January 2011

**Add:** Consideration received or accrued for the issue of shares by the company

**Deduct:** Amounts transferred to holders of shares

**Deduct:** Adjustments in terms of s8G

**Deduct:** Reduction as a result of the application of s42

**Deduct:** Reduction as a result of the application of s44

**Deduct:** Reduction as a result of the application of s46

Balance of contributed tax capital at the end of the year of assessment

## Urban Development Zone (s13quat)

Is the building for which the company is claiming an allowance in an approved demarcated zone?  Y  N

Did the company receive a certificate issued by the municipality confirming that the building for which the company is claiming an allowance is in an urban development zone?  Y  N

Did the company erect, extend, add to or improve the building for which the company is claiming an allowance with the sole purpose of disposing thereof directly on completion?  Y  N

If No, state the total amount incurred for the erection, extension, addition or improvement of the building

Did the company purchase the building or part thereof from a developer?  Y  N

If Yes, state the purchase price of the building or part thereof

State the amount of the purchase price deemed to be cost incurred by the company in terms of s13quat(3B)

## Urban Development Zone (s13quat)

Did the company use the building erected, extended, improved or added on to solely for the trade of the company during the year of assessment?  Y  N

Did the company incur costs for the erection, extension or addition relating to low cost housing (s13quat(3A))?  Y  N

## Share Register

**Note: Companies with 100 or more holders of shares per class must only complete the details of holders of shares that hold 5% or more of any class of shares.**

Was there any change in interest for holders of shares during the year of assessment?  Y  N

## Class of Shares # 1

Description of class of shares

Total number of shares issued in this class of shares:

How many holders of shares in this class of shares?  Number of Shareholders

How many holders of shares hold 5% or more of this class of share?  Number of Shareholders

## Details of Holders of Shares

Nature of Person / Entity

## Details of Individual

Surname

First Name

Other Name

Initials  Date of Birth  CCYY/MM/DD

ID No.

Passport No.

Passport Country  Passport Issue Date  CCYY/MM/DD

Are you registered for tax in South Africa?  Y  N

## Details of Individual continue

Tax Reference No.

Email Address

Number of Shares owned:

## Details of Company

Nature of Business

Registered Name

Trading Name

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

Company / CC Registration No.

Financial Year End (CCYYMMDD)  Year  Month  Day

Tax Reference No.

Number of Shares owned:

## Contact Details

Initials  Surname

Cell No.  Email Address

## Details of Trust

Nature of Business

Registered Name

Trading Name

Country of Registration

Trust Registration No.

Financial Year End (CCYYMMDD)  Year  Month  Day



Details of Trust - Continue ^

Tax Reference No.

Number of Shares owned:

Contact Details

Initials Surname

Cell No. Email Address

Details of Other Entity ^

Nature of Business ▼

Registered Name

Trading Name

Country of Registration

Registration No.

Financial Year End (CCYYMMDD) Year ○ Month ○ Day ○

Tax Reference No.

Number of Shares owned:

Contact Details

Initials Surname

Cell No. Email Address

Company Structure ^

Specify the name of the ultimate holding company

Is the ultimate holding company resident outside South Africa? Y ○ N ○

If Yes, specify the tax residency country code of the ultimate holding company ▼

If No, specify the income tax reference number of the ultimate holding company

Company / CC / Trust Reg No.

Is the company a partner in an unincorporated joint venture? Y ○ N ○

Is the company part of a group of companies with a group consolidated turnover greater than R1 billion? Y ○ N ○

Subsidiary Details

R Group consolidated turnover

Please confirm that the applicable flowchart organogram has been completed and will be attached as a supporting document to this return (refer to guide)

Multinational Entity (MNE) Details ^

Specify the name of the reporting entity of the CbC Report for the MNE Group ▼

Specify the name of the reporting entity

Specify the Income Tax number of the reporting entity

Specify the Tax Identification number of the reporting entity

Specify if the reporting entity is the ultimate parent entity or a surrogate parent entity ▼

Specify the reporting fiscal year end of the MNE Group ▼



## Balance Sheet ^

### Assets ^

R Non-current assets – Property, plant and equipment

R Non-current assets - Vehicles

R Non-current assets – Long-term loans

R Current assets – Inventory and work in progress (net after provisions)

R Current assets – Trade and other receivables (net after provisions)

R Current assets – Cash and cash equivalents

R Other assets

R Total assets

### Equity and Liabilities ^

R Total Equity (Capital and reserves)

R Non-current liabilities – Long-term loans & provisions

R Current liabilities - Trade and other payables (including accruals)

R Other equity and liabilities

R Total equity and Liabilities

## Income Statement ^

### Gross Profit / Loss ^

R Sales (Turnover)

R Less: Cost of sales

R Gross profit – subtotal

R Gross loss – subtotal

### Income Items (Only credit amounts) ^

R Interest (excluding SARS interest (s7E))

R SARS Interest (s7E)

R REIT distributions received

R Accounting profit on disposal of fixed assets and / or other assets

R Bad and doubtful debts recovered

R Dividends (local and foreign) deemed to be income (s8E and s8EA)

R Interim dividends (local and foreign) deemed to be income (s22B)

R Levy income

R Government grants (national, provincial and local)

R Other income

## Income Statement ^

### Income Items (Only credit amounts) (continued) ^

R Control Total

### Expense Items (Only debit amounts) ^

R Accounting loss on disposal of fixed assets / other assets

R Bad debts written off

R Depreciation

R Donations (s18A)

R Donations - Other

R Municipal charges (electricity, water, sewerage, refuse, rates & taxes)

R Provision for doubtful debts

R Salaries and wages (incl. directors' / members' remuneration)



## Income Statement ^

### Expense Items (Only debit amounts) (continued) ^

Repairs, maintenance, insurance, alterations and improvements

Travelling expenses

Other Expenses (excluding expenses listed above)

**Control Total)**

### Net Profit / Loss ^

**Net Profit - Subtotal**

**Net Loss - Subtotal**

## Tax Computation ^

### Adjustments: Added Back ^

Accounting interest paid / payable

Accounting loss on disposal of fixed and / or other assets

Capital expenditure and / or losses

Depreciation according to financial statements

Donations (s18A)

Donations - Other

Doubtful debts

Expenses attributable to exempt income actually incurred in production of income

Non-deductible provisions

Reversal of previous year allowances / deductions granted

Taxable amounts not declared in Income Statement (incl. recoupment)

Levy income

Other Adjustments: Added Back (only include items not listed above)

**Control Total**

## Tax Computation ^

### Adjustments: Allowable ^

Accounting profit on disposal of fixed and / or other assets

Exempt Local Dividends

Receipts and / or accruals of a capital nature

Reversal of provisions

Levy exemption in terms of s10(1)(e)(i) (refer to guide)

Other income exemption (excluding levy) in terms of s10(1)(e)(ii) (refer to guide)

Exemption in terms of s10(1)(yA)

Wear and tear: s11(e)

Doubtful Debt Allowance – IFRS applied (s11(j)(i))

Doubtful Debt Allowance – IFRS not applied (s11(j)(ii))

Depreciable Asset Allowance: s 11(o)

Plant and machinery where company qualifies as a SBC: s12E

Exempt income received or accrued in respect of government grants (s12P)

EXAMPLE

### Tax Computation (continued) ^

#### Adjustments: Allowable (continue)

Other Adjustments: Allowable (only include items not listed above)

Control Total

#### Amounts to be Included in the Determination of Taxable Income before s18A Donations and s6quat (1C) foreign tax credit (Excluding assessed losses brought forward and capital gains / losses)

**Note:** The information relating to s18A Donations and s6quat (1C) Foreign Tax Credit must be declared elsewhere in the return. The related deductions / carry over will be calculated by SARS

#### Amounts to be Included in the Determination of Taxable Income before the deductions of s7F SARS interest repaid, s18A Donations and s6quat (1C) foreign tax credit (Excluding assessed losses brought forward and capital gains / losses) ^

**Note:** The information relating to s7F SARS interest repaid, s18A Donations and s6quat (1C) Foreign Tax Credit must be declared elsewhere in the return. The related deductions / carry over will be calculated by SARS

Calculated Profit excluding net income from CFC

Source Code

Calculated Loss

Source Code

Imputed net income from CFC

4276

### Balance Sheet ^

#### Non-current Assets ^

Property, plant and equipment

Vehicles

Investments in associates and joint ventures

Long term loans – interest bearing

Long term loans – interest free

Other non-current assets

Please provide descriptions relating to other non-current assets listed above

Total non-current assets

#### Current Assets ^

Inventory and work in progress (net after provisions)

Trade and other receivables (excl. debtors) – net after provisions

Debtors (excl. trade debtors)

### Balance Sheet (continued) ^

#### Current Assets (continued) ^

Cash and cash equivalents

Short-term investments

Other current assets

Please provide descriptions relating to other current assets listed above

Total current assets

#### Capital and Reserves ^

Non-distributable reserves

Other capital and reserves

Please provide descriptions relating to other capital and reserves listed above

Total Capital and Reserves

These containers are for Small Business and Dormant Companies

## Balance Sheet ^

### Non-Current Liabilities ^

R Long-term loans

R Other non-current liabilities

Please provide descriptions relating to other non-current liabilities listed above

R Total Non-Current liabilities

### Current Liabilities ^

R Trade and other payables (including accruals)

R Overdraft and interest bearing short-term borrowings

R Other current liabilities

Please provide descriptions relating to other current liabilities listed above

R Total Current liabilities

These containers are for Small Business Companies

## Income Statement ^

### Gross Profit / Loss ^

R Sales (Turnover)

R Plus: Closing stock

R Less: Purchases

R Less: Opening stock

R Gross profit – subtotal

R Gross loss – subtotal

### Income Items (Only credit amounts) ^

R Accounting profit on disposal of fixed assets and / or other assets

R Admin., management, secretarial, rentals

R Dividends deemed to be dividends *in specie* (s8F and s8FA)

R Bad and doubtful debts recovered

R Dividends (local and foreign) deemed to be income (s8E and s8EA)

R Tainted Dividends (local and foreign) deemed to be income (s22B)

These containers are for Small Business Companies

## Income Statement (continued) ^

### Income Items (Only credit amounts) (continued) ^

R Dividends received

R Levy income

R Government grants (national, provincial and local)

R Insurance proceeds received

R Interest (excluding SARS interest (s7E))

R SARS Interest (s7E)

R REIT distributions received

R Other income

Please provide descriptions relating to other income listed above

R Control Total

### Expense Items (Only debit amounts) ^

R Accounting loss on disposal of fixed assets / other assets

R Admin., management, secretarial fees, rentals

EXAMPLE

These containers are for Small Business Companies

### Income Statement (continued)



#### Expense Items (Only debit amounts) (continued)



R Alterations and improvements

R Bad debts written off

R Consulting, legal and professional fees

R Depreciation

R Directors' / members' remuneration

R Donations (s18A)

R Donations – other

R Expenditure incurred by a lessor of land let for farming purposes in respect of soil erosion (s17A)

R Interest paid

R Provision for doubtful debts

R Repairs and maintenance

R Salaries and Wages (incl. Medical, Pension and Provident Fund Contributions)

These containers are for Small Business Companies

### Income Statement (continued)



#### Expense Items (Only debit amounts) (continued)



R Travelling expenses

R Other expenses (excluding expenses listed above)

Please provide descriptions relating to other expenses listed above

R Control Total

#### Net Profit / Loss



R Net Profit - Subtotal

R Net Loss - Subtotal

These containers are for Medium to Large Business Companies

### Balance Sheet



#### Non-current Assets



R Fixed property

R Fixed assets - other

R Plant and equipment

R Vehicles

R Goodwill and intellectual property

R Investments in subsidiaries

R Long-term loans – interest free: Connected (Local)

R Long-term loans – interest free: Non-Connected (Local)

R Long-term loans – interest free: Connected (Foreign)

R Long-term loans – interest free: Non-Connected (Foreign)

R Long-term loans – interest bearing: Connected (Local)

R Long-term loans – interest bearing: Non-Connected (Local)

EXAMPLE

**Balance Sheet** (continued) ^

**Non-current Assets** (continued) ^

R Long-term loans – interest bearing: Connected (Foreign)

R Long-term loans – interest bearing: Non-Connected (Foreign)

R Deferred tax assets

R Other non-current assets

Please provide descriptions relating to other non-current assets listed above

R **Total non-current assets**

**Current Assets** ^

R Gross inventory (incl. spare parts and consumables and work in progress)

R Less: Provisions for inventory write off

R Gross trade and other receivables (excl. debtors)

R Less: Provisions for trade and other receivables (excl debtors)

R Gross debtors (excl. trade debtors)

**Balance Sheet** (continued) ^

**Current Assets** (continued) ^

R Less: Provisions for debtors (excl. trade debtors)

R Prepayments

R Group companies current accounts

R Short-term investments

R SA Revenue Service

R Cash and cash equivalents

R Other current assets

Please provide descriptions relating to other current assets listed above

R **Total Current Assets**

**Capital and Reserves** ^

**Debit Balances**

R Share capital

R Share premium

**Balance Sheet** (continued) ^

**Capital and Reserves** (continued) ^

R Non-distributable reserves for credit balances

R Distributable reserves (excl. retained profit / accumulated loss)

R Retained profit

R Other capital and reserves

Please provide descriptions relating to other capital and reserves (credit balances) listed above

**Debit Balances**

R Accumulated loss

R Other capital and reserves for debit balances

Please provide descriptions relating to other capital and reserves (debit balances) listed above

R **Total Capital and Reserves**



### Balance Sheet (continued) ^

#### Non-Current Liabilities ^

R Long-term loans – interest free: Connected (Local)

R Long-term loans – interest free: Non-Connected (Local)

R Long-term loans – interest free: Connected (Foreign)

R Long-term loans – interest free: Non-Connected (Foreign)

R Long-term loans – interest bearing: Connected (Local)

R Long-term loans – interest bearing: Non-Connected (Local)

R Long-term loans – interest bearing: Connected (Foreign)

R Long-term loans – interest bearing: Non-Connected (Foreign)

R Deferred tax liability

R Other non-current liabilities

Please provide descriptions relating to other non-current liabilities listed above

R Total Non-Current liabilities

### Balance Sheet (continued) ^

#### Current Liabilities ^

R Gross trade and other payables (Not older than 3 years)

R Gross trade and other payables (Older than 3 years)

R Provisions – excluding inventory and trade receivables

R Deposits and funds received in advance (excl. contract progress payments)

R Group companies current accounts

R Contract progress payments received in advance

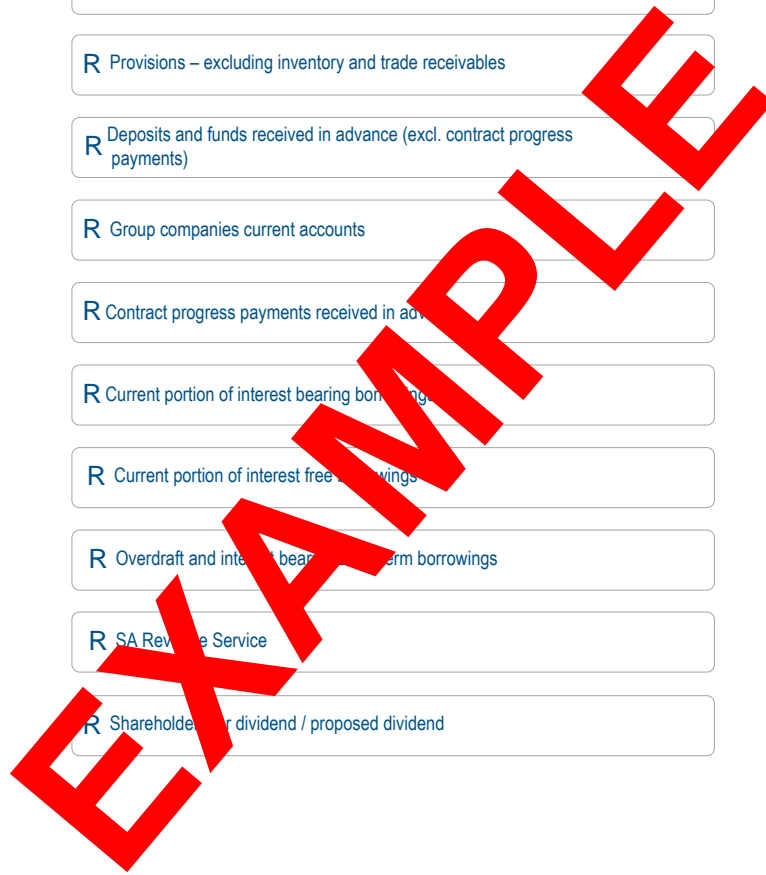
R Current portion of interest bearing borrowings

R Current portion of interest free borrowings

R Overdraft and interest bearing short-term borrowings

R SA Revenue Service

R Shareholder dividend / proposed dividend



### Balance Sheet (continued) ^

#### Current Liabilities (continued) ^

R Other current liabilities

Please provide descriptions relating to other current liabilities listed above

R Total Current liabilities

## Income Statement ^

### Gross Profit / Loss ^

R Gross Sales (excl. credit notes) – Foreign: Connected

R Gross Sales (excl. credit notes) – Other than foreign connected

R Less: Opening stock

R Less: Credit notes on sales

R Less: Purchases – Foreign: Connected (excl. rebates)

R Less: Purchases – Other than foreign connected (excl. rebates)

R Add: Rebates

R Add: Closing stock (Gross excl. adjustments)

R Add: Inventory adjustments (Previous year stock provision reversed)

R Less: Inventory adj. (Current year stock provision (obsolete / slow-moving stock))

R **Gross profit – subtotal**

R **Gross loss – subtotal**

## Income Statement (continued) ^

### Income Items (Only credit amounts) ^

R Accounting profit on disposal of fixed assets and / or other assets

R Admin., management, secretarial, rentals, guarantee fees and other services – Connected (Local)

R Admin., management, secretarial, rentals, guarantee fees and other services – Connected (Foreign)

R Admin., management, secretarial, rentals, guarantee fees and other services – Non-connected

R Amounts deemed to be dividends *in specie* (s8F and s8G)

R Bad and doubtful debts recovered

R Dividends – local

R Dividends – foreign

R Dividends (local and foreign) deemed to be income (s8E and s8EA)

R Tainted Dividends (local and foreign) deemed to be income (s22B)

R Fruitless and wasteful expenditure recovered during this year of assessment

R Foreign exchange gain

R Government grants (national, provincial and local)

## Income Statement (continued) ^

### Income Items (Only credit amounts) ^

R Gross royalties and license fees

R Indemnity payments received

R Insurance proceeds received

R Interest – Financial institutions

R Interest – Connected

R Interest – Non-Connected (excluding SARS interest (s7E))

R SARS Interest (s7E))

R Levy income

R REIT distributions received

R Reversal of impairment loss recognised in profit or loss

R Other income

Please provide descriptions relating to other income listed above

R **Control Total**





## Income Statement ^

### Expense Items (Only debit amounts) ^

R Accommodation and travel expenses: Local

R Accommodation and travel expenses: Foreign

R Accounting loss on disposal of fixed assets / other assets

R Admin., secretarial, rentals, guarantee fees and other services – Connected (Local)

R Admin., secretarial, rentals, guarantee fees and other services – Connected (Foreign)

R Admin., secretarial, rentals, guarantee fees and other services – Non-connected

R Alterations and improvements (excluding repairs and maintenance)

R Bad debts written off

R Capital improvements – farming operations (par 12 of the First Schedule)

R Commission paid

R Compensation for loss of office

R Consulting, legal and professional fees

## Income Statement (continued) ^

### Expense Items (Only debit amounts) (continued) ^

R Depreciation

R Directors' / members' remuneration

R Donations (s18A)

R Donations – other

R Employee expenses: Wages and salaries (excluding medical provident fund pension)

R Employee expenses: Group life insurance

R Employee expenses: UIF contribution and

R Employee expenses: Pension and provident fund contributions

R Employee expenses: Medical aid contributions

R Employee expenses: Membership of a professional body

R Employee expenses: Training

R Expenditure incurred by a lessor of land let for farming purposes in respect of soil conservation (s17A)

## Income Statement (continued) ^

### Expense Items (Only debit amounts) (continued) ^

R Expenditure incurred directly or indirectly in effecting BEE and / or BBEEE compliance

R Expenditure incurred in respect of company restructuring

R Foreign exchange loss

R Impairment loss recognised in profit or loss

R Insurance (excluding s37A payments)

R Insurance premium in respect of rehabilitation obligations (s37A)

R Interest – financial institutions

R Interest – Connected (Local)

R Interest – Connected (Foreign)

R Interest – Non-connected

R Interest and penalties paid to SARS (excluding SARS interest repaid that was previously taxed i.t.o. s7E)

R Key man insurance (s11(w))

**EXAMPLE**

These containers are for Medium to Large Business Companies

## Income Statement (continued) ^

### Expense Items (Only debit amounts) (continued) ^

Lease payments other than operating leases

Management fees - Connected

Management fees – Non-connected

Operating lease payments - Connected

Operating lease payments – Non-connected

Partnership / Joint venture loss - Foreign

Partnership / Joint venture loss - Local

Provision for doubtful debts

Research and development costs (s11D)

Restraint of trade

Repair and maintenance

These containers are for Medium to Large Business Companies

## Income Statement (continued) ^

### Expense Items (Only credit amounts) ^

Royalties and license fees (excluding payments in terms of mineral and petroleum resources royalties) – Local

Royalties and license fees (excluding payments in terms of mineral and petroleum resources royalties) – Foreign

Mineral and Petroleum Resources royalty

Small items and loose tools

Other expenses (excluding items listed above)

Please provide descriptions relating to other expenses listed above

Control Total

### Net Profit / Loss ^

Net Profit - Subtotal

Net Loss

These containers are for Small, Medium to Large Business Companies

## Tax Computation ^

### Debit Adjustments (decrease net profit / increase net loss) ^

### Non-Taxable Amounts Credited to the Income Statement ^

Please select / de-select the non-taxable amounts credited to the Income Statement ^

Accounting interest received / receivable

Accounting profit on disposal of fixed and / or other assets

Adjustments to comply with IFRS: Accounting

Adjustments to comply with IFRS: Fair value

Amounts previously taxed as received in advance

Amounts deemed to be dividends *in specie* (s8F and s8FA)

Exempt local dividends

Exempt foreign dividends (s10(1)(k)(ii))

Income exempt in respect of mining rehabilitation company (s10(1)(cP))

Exemption in terms of s10(1)(t)

Exemption in terms of s10(1)(yA)

Fruitless and wasteful expenditure recovered (s10(1)(zL))

Other income exempt from tax i.t.o. s10(1) not included elsewhere

Exempt foreign dividends (s10B)

Exemption in respect of films (s120)

## Tax Computation (continued) ^

### Debit Adjustments (decrease net profit / increase net loss) ^

### Non-Taxable Amounts Credited to the Income Statement (continue ^

Exempt income received or accrued in respect of government grants (s12P)

Income exempt in respect of ships used for international shipping (s12Q)

Foreign exchange gain adjustment (s24I)(excluding s24I(4))

Foreign exchange gain adjustment relating to debt (s24I(4))

Foreign currency translation adjustment (s25D)

Income not taxable by virtue of a double taxation agreement

Alterations and improvements (excluding repairs and maintenance)

Mineral and Petroleum Resources Royalty adjustment

Receipts and / or accruals of a capital nature

Reversal of provisions

Other (excluding items listed above)

Please provide descriptions relating to other listed above

**Control Total**

## Tax Computation (continued) ^

### Debit Adjustments (decrease net profit / increase net loss) ^

### Special Allowances Not Claimed in the Income Statement ^

Please select / de-select the special allowances not claimed in the Income Statement ^

Restraint of trade (s11(cA))

Wear and tear allowance (s11(e))

Lease premium allowance (s11(f))

Improvement to leasehold premises (s11(g))

Doubtful debt allowance – IFRS (s11(h))

Doubtful debt allowance – not applied (s11(i))

Loss allowance i.e. impairment (s11(jA))

Amortisation of contributions to retirement / benefit funds (s11(l))

Approved employee share plan (deduction this year) (s11(lA))

Depreciation asset allowance (s11(o))

Expenditure before commencing trade (s11A)

Deduction against Foreign Dividends (s11C)

## Tax Computation (continued) ^

### Debit Adjustments (decrease net profit / increase net loss) ^

### Special Allowances Not Claimed in the Income Statement (continued) ^

Research and development deduction (s11D)

Machinery, plant, implements, utensils and articles deduction (s12B) – excluding solar energy

Machinery, plant, implements, utensils and articles deduction (s12B) – photovoltaic solar energy of more than 1 megawatt

Machinery, plant, implements, utensils and articles deduction (s12B) – photovoltaic solar energy not exceeding 1 megawatt

Machinery, plant, implements, utensils and articles deduction (s12B) - concentrated solar energy

Manufacturers, hotel keepers, aircraft, ship, storage and packing of agricultural products deduction (s12C)

Pipelines, transmission and rail deduction (s12D)

Rolling stock (s12DA)

Plant and machinery where company qualifies as a SBC (s12E)

Airport and port assets (s12F)

## Tax Computation (continued) ^

### Debit Adjustments (decrease net profit / increase net loss) ^

### Special Allowances Not Claimed in the Income Statement (continued) ^

- R Learnership agreements registered / in effect (s12H) for learners with a disability - agreements entered into before 1 October 2016
- R Learnership agreements registered / in effect (s12H) - excluding learners with a disability - agreements entered into before 1 October 2016
- R Registered learnership agreements completed in current year (s12H) - excluding learners with a disability - agreements entered into before 1 October 2016
- R Registered learnership agreements completed in current year (s12H) for learners with a disability - agreements entered into before 1 October 2016
- R Learnership Allowance (s12H) - agreements in effect / completed in current year (agreements entered into on or after 1 October 2016)
- R Lease payments on capitalised leased assets
- R Industrial Policy Project with preferred status (s12I)
- R Industrial Policy Project with preferred status located within a SEZ (s12I)
- R Industrial Policy Project with qualifying status (s12I)
- R Industrial Policy Project with qualifying status within a SEZ (s12I)
- R Energy efficiency savings deduction (s12L)

## Tax Computation (continued) ^

### Debit Adjustments (decrease net profit / increase net loss) ^

### Special Allowances Not Claimed in the Income Statement (Continued) ^

- R Deduction of medical lump sum payments (s12M)
- R Improvements not owned by the company (s12N)
- R Improvements on property of which government holds a right of use or occupation (s12NA)
- R Deduction in respect of buildings in special economic zones (s12S)
- R Deduction in respect of roads and fences in respect of production of renewable energy (s12U)
- R Deduction for buildings used in manufacturing process (s13)
- R Hotel building deduction (s13A)
- R Residential building deduction (s13B)

## Tax Computation (continued) ^

### Debit Adjustments (decrease net profit / increase net loss) ^

### Special Allowances Not Claimed in the Income Statement (continued) ^

- R UDZ (s13quat) - erection of new buildings and/or extensions or additions to any existing buildings (excl. low-cost residential units)
- R UDZ (s13quat) - improvements to existing buildings (excl. low-cost residential units)
- R UDZ (s13quat) - erection of new buildings and/or extensions or additions to any existing buildings (low-cost residential units)
- R UDZ (s13quat) - improvements to existing buildings (low-cost residential units)
- R Commercial building deduction (s13quin)
- R Residential unit deduction (s13sex)
- R Redemption allowance (mining operations) (s15(a))
- R Reversal of closing values of work in progress (s 22(2A)) - previous year
- R Reversal of closing values of consumable stock and spare parts (previous year)
- R Prepaid expenditure not limited by s23H

EXAMPLE

**Tax Computation** (continued) ^

**Debit Adjustments** (decrease net profit / increase net loss) ^

**Special Allowances Not Claimed in the Income Statement** (continued) ^

R Credit agreement and debtors allowance (hire-purchase) (s24)

R Allowance for future expenditure (s24C)

R Film allowance (s24F)

R Interest incurred (s24J and s24JA)

R Mark-to-market treatment in respect of financial assets and liabilities (s24JB)

R Incurral of amounts in respect of interest rate agreements (s24K)

R Incurral of amounts in respect of option contracts (s24L)

R Incurral of amounts in respect of assets acquired for unquantified amount (s24M)

R Incurral of amounts in respect of acquisition of equity shares (s24N)

R Incurral of interest in respect of certain debts deemed to be in the production of income (s24O)

R Allowance in respect of future repairs to certain ships (s24P)

R Qualifying distributions by a REIT (s25BB)

**Tax Computation** (continued) ^

**Debit Adjustments** (decrease net profit / increase net loss) ^

**Special Allowances Not Claimed in the Income Statement** (Continued) ^

R Deductions in respect of co-operatives (s27)

R Cash contributions to a Rehabilitation Trust Fund / Company (s37A)

R Environmental asset deduction: treatment and recycling assets (s37B)

R Environmental asset deduction: waste disposal assets (s37B)

R Environmental conservation and maintenance deduction (s37C)

R Allowance in respect of land conservation in respect of nature reserves or national parks (s37D)

R Deduction for assets exchanged for shares or debt issued (s40CA)

R Other (excluding items listed above)

Please provide description relating to other listed above

R Control Total

**Tax Computation** (continued) ^

**Credit Adjustments** (increase net profit / decrease net loss) ^

**Non-Deductible Amounts Debited to the Income Statement** ^

Please select / de-select the non-deductible items debited to the Income Statement ^

R Accounting interest paid / payable

R Accounting losses derived from foreign sources (excluding CFC)

R Accounting loss on disposal of fixed and / or other assets

R Adjustments to comply with IFRS: Accounting

R Adjustments to comply with IFRS: Fair value

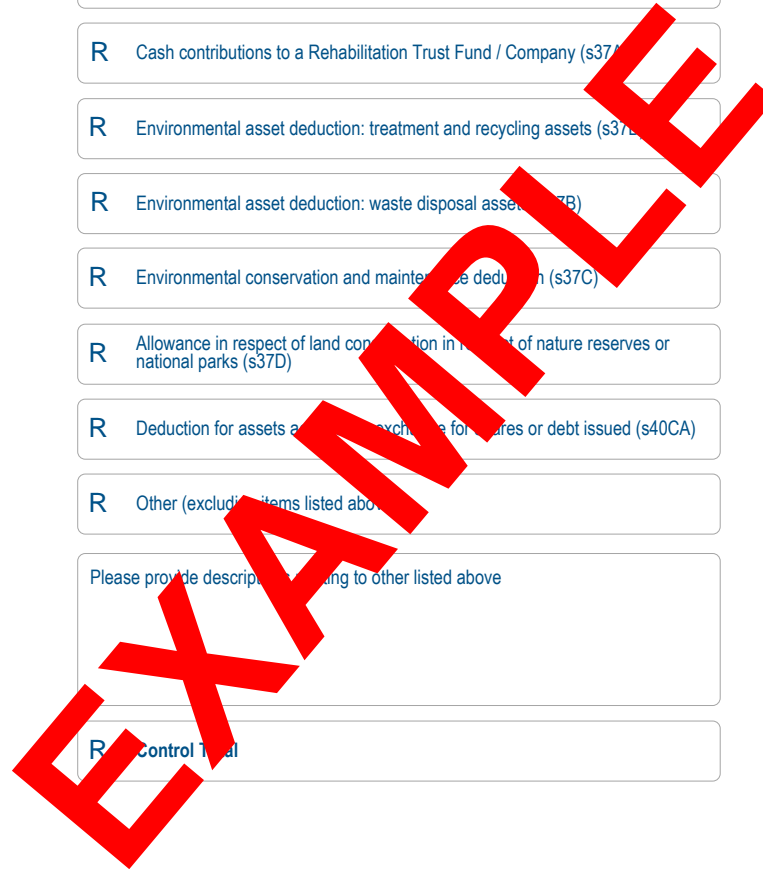
R Mineral and Petroleum Resources Royalty adjustment

R Amortisation of lease premiums and improvements to leasehold premises

R Capital expenditure and / or losses

R Depreciation according to financial statements

R Expenses attributable to exempt income - Local



**Tax Computation** (continued) ^

**Credit Adjustments** (increase net profit / decrease net loss) (continued) ^

**Non-Deductible Amounts Debited to the Income Statement** (continued) ^

R Expenses attributable to exempt income - Foreign

R Interest paid in respect of capitalised leased assets

R Lump sum contributions to retirement and / or benefit funds

R Provision for doubtful debt not deductible in current year

R Provisions not deductible current year (excluding doubtful debt)

R Amounts deemed to be dividends in specie (s8F and s8FA)

R Expenses not actually incurred in the production of income (s11(a))

R Limitation of expenditure incurred by a lessor of land let for farming purposes in respect of soil erosion (s17A)

R Donations (s18A)

R Donations – other

R Deductions not allowable in determination of taxable income (s23)

R Fruitless and wasteful expenditure

**Tax Computation** (continued) ^

**Credit Adjustments** (increase net profit / decrease net loss) (continued) ^

**Non-Deductible Amounts Debited to the Income Statement** (continued) ^

R Amounts in respect of assets subject to a sale and leaseback arrangement (s23G)

R Prepaid expenditure not allowed under s23H

R Amounts in respect of certain (tainted) intellectual property (s23I)

R Interest non-deductible in terms of s23K

R Short term insurance policy premiums not allowable (s23L)

R Interest not allowable in respect of debts owed to person(s) not subject to tax (s23M)

R Limitation of interest deduction under s23N

R Foreign exchange loss adjustment (s24I) (excluding s24I(4))

R Foreign exchange loss adjustment relating to debt (s24I(4))

R Foreign currency translation adjustment (s25D)

R Financial assistance (s31)

R Transfer pricing adjustments (excluding thin capitalisation adjustments)

**Tax Computation** (continued) ^

**Debit Adjustments** (decrease net profit / increase net loss) ^

**Special Allowances Not Claimed in the Income Statement** (continued) ^

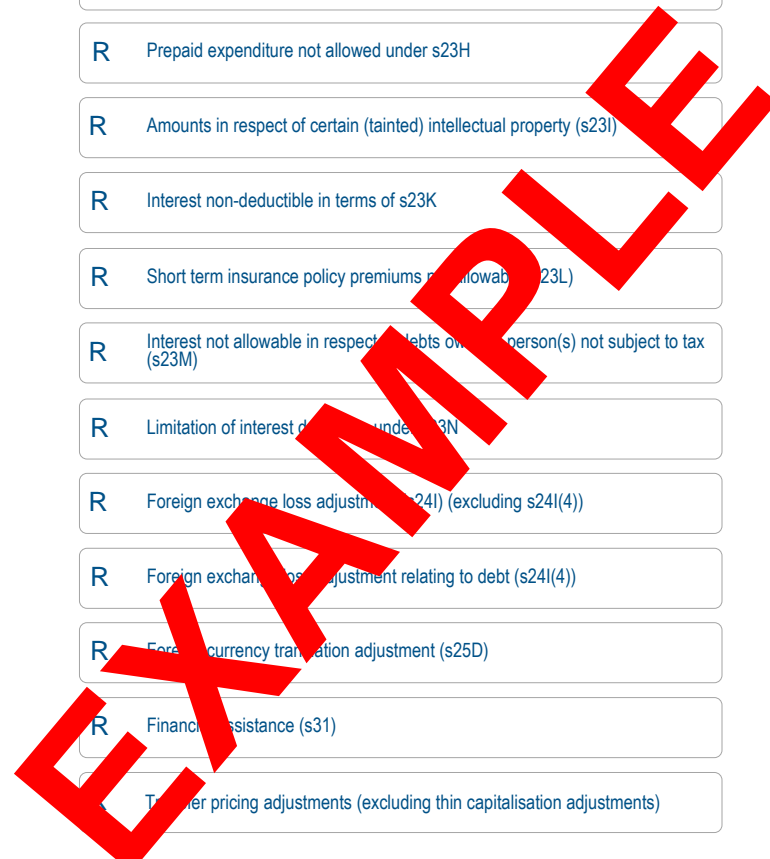
R Expenditure attributable to the issue of shares or granting of options or rights for no consideration (s40C)

R Capital Improvement - Farming operations (par 12 of the First Schedule)

R Other (excluding items listed above)

Please provide descriptions relating to other listed above

R **Control Total**



### Tax Computation (continued)

#### Allowances / Deductions Granted in Previous Years of Assessment and now Reversed

Please select / de-select the allowances / deductions granted in previous years of assessment and now reversed.

Doubtful debt allowance – IFRS applied (s11(j)(i))

Doubtful debt allowance - IFRS not applied (s11(j)(ii))

Loss allowance i.r.o. impairments (s11(jA))

Credit agreements and debtors allowance (hire-purchase) (s24)

Allowance for future expenditure (s24C)

Allowance in respect of future repairs to certain ships (s24P)

Other (excluding items listed above)

Please provide descriptions relating to other listed above

**Control Total**

### Tax Computation (continued)

#### Amounts not Credited to the Income Statement

Please select / de-select the amounts not credited to the Income Statement

Amounts received in advance

Amounts accrued but not received

Closing value of consumable stock and spare parts

Closing balance of stock values of work in progress (s22(2A))

Interest accrued (s24J and s24JA)

Mark-to-market treatment in respect of financial assets and liabilities (24JB)

Accrual of amounts in respect of interest rate agreements (s24K)

Accrual of amounts in respect of option contracts (s24L)

Accrual of amounts in respect of assets disposed of for unquantified amount (s24M)

Accrual of amounts in respect of disposal of equity shares (s24N)

Income deemed to be from a South African source

Loans / advances granted by an insurer (par. (m) of def. of "gross income")

### Tax Computation (continued)

#### Amounts not Credited to the Income Statement (continued)

Transfer pricing adjustment (excluding financial assistance)

Other (excluding items listed above)

Please provide descriptions relating to other listed above

**Control Total**

#### Recoupment of Allowances / Expenses Previously Granted

Please select / de-select the recoupment of allowances / expenses previously granted

Bad debts

Capital expenditure - paragraph (j) definition "gross income" s1

Foreign tax credits refunded / discharged previously allowed in terms of s6quat(1C)

Wear and tear (s8(4))

Recoupments (excluding wear and tear)(s8(4))

Lease charges (s8(5))

Industrial policy project (s12I)

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





### Tax Computation (continued)

#### Recoupment of Allowances / Expenses Previously Granted (continued)

R Reduction of Debt (s19)

R Other (excluding items listed above)

Please provide descriptions relating to other listed above

R Control Total

#### Amounts to be Included in the Determination of Taxable Income before s18A Donations and s6quat (1C) foreign tax credit (Excluding assessed losses brought forward and capital gains / losses)

**Note:** The information relating to s18A Donations and s6quat (1C) Foreign Tax Credit must be declared else where in the return. The related deductions / carry over will be calculated by SARS

#### Amounts to be Included in the Determination of Taxable Income before the deductions of s7F SARS interest repaid, s18A Donations and s6quat (1C) foreign tax credit (Excluding assessed losses brought forward and capital gains / losses)

**Note:** The information relating to s7F SARS interest repaid, s18A Donations and s6quat (1C) Foreign Tax Credit must be declared else where in the return. The related deductions / carry over will be calculated by SARS

R Calculated Profit excluding net income from CFC

Source Code

R Calculated Loss

Source Code

R Imputed net income from CFC

4276

### Tax Allowances / Limitations

**Note:**

Schedules must be prepared in all cases where the questions below are answered in the affirmative. The schedules must be retained for a period of 5 years after submission of this return.

In terms of which sub-paragraph of s10(1)(t) was the exemption claimed?

- Sub-paragraph (i)
- Sub-paragraph (ii)
- Sub-paragraph (iii)
- Sub-paragraph (v)
- Sub-paragraph (vi)
- Sub-paragraph (vii)
- Sub-paragraph (ix)
- Sub-paragraph (x)
- Sub-paragraph (xvi)
- Sub-paragraph (xvii)

Is the amount claimed as an exemption in terms of s10(1)(yA) received or accrued in terms of an official development assistance agreement (ODAA) that is binding under section 231(3) of the Constitution of the Republic of South Africa?  Y  N

Is the amount received or accrued in relation to projects approved by the Minister?  Y  N

Was the agreement concluded on or after 1 July 2007?  Y  N

Does the agreement provide for the submission of receipts and accruals?  Y  N

Did the company exclude all foreign dividends contemplated in s10B(2)(a) from the amount claimed in the "Doubtful Debt Allowance (s10B)" field in the Tax Computation?  Y  N

Did the company obtain approval from the Department of Science and Technology as contemplated in s11(i)(ii)?  Y  N

Did the company make any contributions to the benefit of the employees to any pension, provident or funeral fund in excess of 20% of the approved contribution (s11(i))?  Y  N

Was the doubtful debt allowance claimed in terms of s11(j) based on a fixed percentage of all debts due at year end in respect of the current year of assessment?  Y  N

#### Information with regards to Doubtful Debt Allowance Claimed IFRS Applied: s11(j)(i)

Rate	IFRS Accounting Provisions	Allowance
25%	R	R
40%	R	R
85%	R	R
<b>Total</b>	R	R

### Tax Allowances / Limitations (continued)

#### Information with regards to Doubtful Debt Allowance Claimed IFRS Applied: s11(j)(i)

Rate	IFRS Accounting Provisions	Allowance
25%	R	R
40%	R	R
Indicate whether a directive was issued by SARS approving a rate up to 85% <input type="checkbox"/>		
85%	R	R
<b>Total</b>	R	R

#### Information with regards to Doubtful Debt Allowance Claimed IFRS Not Applied: s11(j)(ii)

Rate	Overdue Debt	Allowance
25%	R	R
40%	R	R
Indicate whether a directive was issued by SARS approving a rate up to 85% <input type="checkbox"/>		
Specify the approved weighted average rate <input type="text" value="XX.XX%"/>		
XX.XX%	R	R
<b>Total</b>	R	R

Did the company enter into an instalment sale agreement as referred to in s12DA to use the rolling stock as an asset to generate income?  Y  N

Was the rolling stock brought into use on or before 28 February 2022?  Y  N

Was the allowance claimed in term of s12F only in relation to assets used directly in the production of income?  Y  N

Was the asset brought into use on or before 28 February 2022?  Y  N

Was the industrial policy project for which an allowance was claimed approved by the Minister of Trade and Industry (s12I)?  Y  N

Was approval granted to allow a period not exceeding an additional two years to bring the asset(s) into use?  Y  N

Did the company obtain a certificate issued by the SANEDI in respect of energy efficiency savings for the purposes of claiming a s12L deduction?  Y  N

Was an allowance claimed in respect of an industrial policy project in any previous years of assessment (s12I)?  Y  N

Did the status of the project change from "preferred" to "qualifying" during the current year of assessment (s12I)?  Y  N

**Tax Allowances / Limitations** (continued) ^

Is the company the owner of the film as contemplated in s12O? Y  N

Does the company confirm that no other building allowances were claimed in respect of the same building for which the s12S allowance was claimed? Y  N

Is the building for which an allowance is claimed used in the process of manufacturing (s13)? Y  N

Does the company carry on any business as a hotel keeper (s13bis)? Y  N

Was the allowance claimed in respect of s13ter for the erection of at least 5 residential units? Y  N

Does the company use a building in the production of income in respect of trade other than the provision of residential accommodation (s13quin)? Y  N

Did the company incur any insurance premiums on the lives of employees or directors? Y  N

R If Yes, state the total amount of insurance premiums incurred during the year of assessment:

Was a certificate obtained by the company in terms of the Conservation of Agricultural Resources Act, 1983 (s17A)? Y  N

Did the company incur any interest in respect of debt(s) owed to person(s) not subject to tax as contemplated in s23M? Y  N

Was the allowance claimed in terms of s24C in relation to contract(s)? Y  N

Is the company the owner of the film as contemplated in s24F? Y  N

Is the company a "covered person" as envisaged in s24JB? Y  N

**Incurral of interest in respect of certain debts deemed to be in the production of income (s24O)**

Please confirm that the amount has not been claimed anywhere else in this return.

Has the company entered into and acquisition transaction during the year of assessment? Y  N

Did the company acquire an equity share in another company from a person that does not form part of the same group of companies as an operating company? Y  N

Did the company and the operating company form part of the same group of companies at the end of the day of that transaction as defined in section 41? Y  N

Was that other company an operating company on the date of acquisition of that equity share? Y  N

Does at least 80 per cent of the aggregate amount received by or accrued to the operating company during the year of assessment constitutes income in the hands of the operating company? Y  N

**Tax Allowances / Limitations** (continued)

**Incurral of interest in respect of certain debts deemed to be in the production of income (s24O) (Continued)**

Is the income received by or accrued or derived from a business carried on continuously by the operating company? Y  N

Is the income received by or accrued or derived in the course or furtherance of which goods or services are provided or rendered by the operating company for a consideration? Y  N

Was the company a controlling company in relation to the operating company at the end of the day of that transaction? Y  N

Does the equity share acquired constitute a qualifying interest in the operating company? Y  N

Did the company acquire an equity share in another company and that other company is a controlling group company in relation to an the operating company? Y  N

Was the company a controlling group of company in relation to that other controlling group company at the end of the day of that transaction? Y  N

Did that company and that other controlling group company form part of the same group of companies as defined in s41 at the end of the day of that transaction? Y  N

Was that other company an operating company on the date of acquisition of that equity share? Y  N

Does at least 80 per cent of the aggregate amount received by or accrued to the operating company during the year of assessment constitutes income in the hands of the operating company? Y  N

Is the income received by or accrued or derived from a business carried on continuously by the operating company? Y  N

Is the income received by or accrued or derived in the course or furtherance of which goods or services are provided or rendered by the operating company for a consideration? Y  N

Is the company a controlling company in relation to the operating company at the end of the day of that transaction? Y  N

Does the equity share acquired constitute a qualifying interest in the operating company? Y  N

**Donations allowable in terms of s18A to approved organisations – 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 10 organisations to whom donations with the highest monetary value were made:** ^

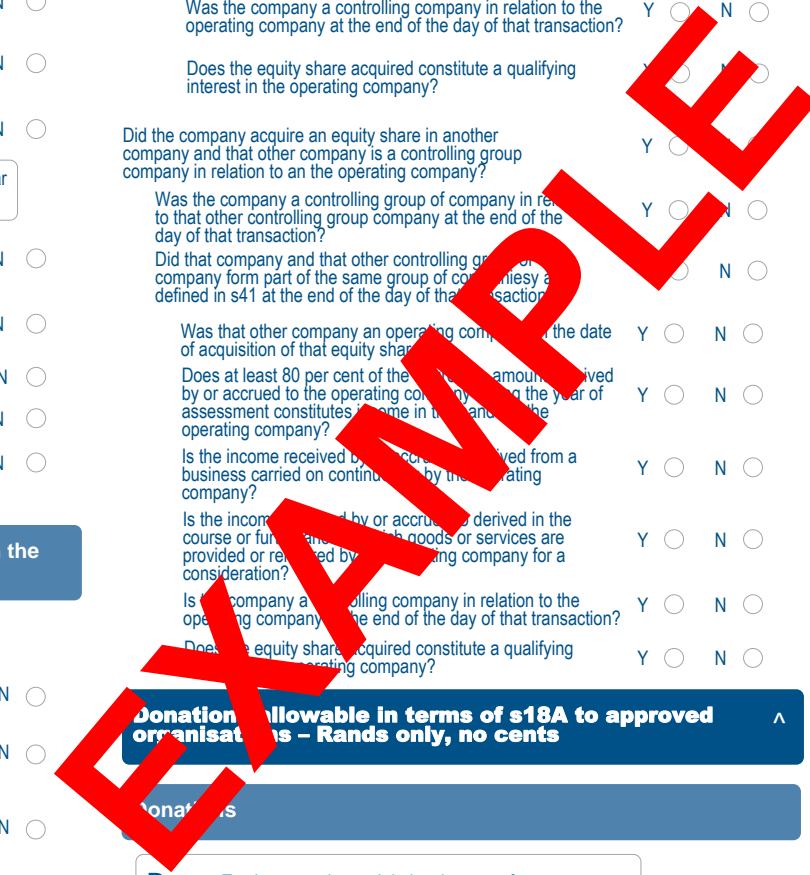
PBO number

R Amount donated to this organisation

**Donations allowable in terms of s18A to approved organisations in respect of a Collective Investment Scheme – Rands only, no cents** ^

R Total amount donated during the year of assessment 4011

R Average value of aggregate of all participatory interests held by investors in the portfolio



## Corporate Rules ^

Was the company a party to any of the following transactions during the year of assessment:

- Asset-for-share transaction as defined in s42?  Y  N
- Substitutive share-for-share transactions as defined in s43?  Y  N
- Amalgamation transaction as defined in s44?  Y  N
- Intra-group transaction as defined in s45?  Y  N
- Unbundling transaction as defined in s46?  Y  N
- Liquidation, winding-up or deregistration distribution as defined in s47?  Y  N

## Deduction (i.t.o. s7F) of Interest Repaid to SARS that was Previously Taxed i.t.o. s7E ^

R Amount of SARS interest repaid that was previously taxed i.t.o. s7E 4052

## 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 ^

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

Did the company 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 the company during this year of assessment?  Y  N

Taxable income from SA sourced trade income taxed outside SA (before taking into account any allowable deductions i.t.o. s18A and s6quat(1C), as these deductions will be calculated by SARS)

**Note:** This income must have been declared elsewhere in this return.

R Taxable income from SA sourced trade income taxed outside SA (before taking into account any allowable deductions i.t.o. s18A and s6quat(1C), as these deductions will be calculated by SARS)

EXAMPLE

Schedule of **Local Capital Gains and Losses** in respect of the disposal of Assets (including crypto assets)



Proceeds	Base Cost	Exclusion/Roll-over	Capital Gain / Loss	Number of transactions	Main Asset Type Source Code
R	R	R	R		
R	R	R	R		
R	R	R	R		
R	R	R	R		
R	R	R	R		
R	R	R	R		

- Please refer to the guide with regards to the main asset type source code list.
- Even numbered codes refer to gains and uneven numbered codes refer to losses.
- Please note the inclusion rate will be applied by SARS.

EXAMPLE

R	Add: Clogged losses included in amounts listed above to be carried forward (par. 39 of the Eighth Schedule)	
R	Less: Prior year clogged losses brought forward and deductible from capital gains listed above derived from same connected person (par. 39 of the Eighth Schedule)	
R	Less: Claw back of the portion of capital gain(s) in terms of the provisions of s44(5)	4277
R	Less: Claw back of the portion of capital gain(s) in terms of the provisions of s45(5)	4256
R	Aggregate Gain	4250
R	Aggregate Loss	4251

**Reduction of Local Assessed Capital Loss due to Debt Reduction**

R	Amount of debt reduction	4254
---	--------------------------	------

Schedule of Foreign Capital Gains and Losses in respect of the disposal of Assets (including crypto assets)



Proceeds	Base Cost	Exclusion/Roll-over	Capital Gain / Loss	Number of transactions	Main Asset Type Source Code
R	R	R	R		
R	R	R	R		
R	R	R	R		
R	R	R	R		
R	R	R	R		
R	R	R	R		

- Please refer to the guide with regards to the main asset type source code list.
- Even numbered codes refer to gains and uneven numbered codes refer to losses.
- Please note the inclusion rate will be applied by SARS.

**Reduction of Foreign Assessed Capital Loss due to Debt Reduction**

R Amount of debt reduction **4255**

EXAMPLE

- R Add: Clogged losses included in amounts listed above to be carried forward (par. 39 of the Eighth Schedule)
- R Less: Prior year clogged losses brought forward and deductible from capital gains listed above derived from same connected person (par. 39 of the Eighth Schedule)
- R Less: Claw back of the portion of capital gain(s) in terms of the provisions of s44(5) **4293**
- R Less: Claw back of the portion of capital gain(s) in terms of the provisions of s45(5) **4258**
- R Aggregate Gain **4252**
- R Aggregate Loss **4253**
- R Foreign tax credits in respect of capital gains (Rand value only) **4114**

## PAYE Credits Available (excluding provisional tax)

IRP5 certificate number

IRP5 certificate number

PAYE Credit

R PAYE Credit

4102

## Foreign Tax Credits: Taxable Foreign Sourced Income of Resident Companies – s6quat (1A) (excluding foreign capital gain / loss)

Net Losses

Taxable Income

Foreign Tax Credits

Foreign Income

R

R

R

7454

Imputed net income CFC

R

R

7455

R Foreign Tax Credit (Rand value only)

R How much of the above Foreign Tax Credits is being claimed in terms of a treaty?

## Foreign Tax Credits Refunded / Discharged

R Specify the portion of the amount so refunded / discharged as was previously allowed by SARS as a rebate

## Partnerships / Joint Ventures

Partnership Name

Specify the company's profit / loss sharing % during the year of assessment:

Percentage Held %

Indicate if the company derived a profit / loss from this partnership during the year of assessment:

Profit  Loss

Indicate if this information is in respect of a local or a foreign partnership:

Local  Foreign

**Calculation of the Qualifying s12H Learnership Allowance for this Year of Assessment in respect of Agreements Entered Into On or After 1 October 2016**

Learnership agreements registered / in effect	No. of Learners	Allowance(s) Calculated
---	-----------------	-------------------------

**Learners without a Disability:**

Learnership agreements registered / in effect – Learners with NQF Levels 1 - 6	<input type="text"/>	R <input type="text"/>
Learnership agreements registered / in effect – Learners with NQF Levels 7 – 10	<input type="text"/>	R <input type="text"/>

**Learners with a Disability:**

Learnership agreements registered / in effect – Learners with NQF Levels 1 - 6	<input type="text"/>	R <input type="text"/>
Learnership agreements registered / in effect – Learners with NQF Levels 7 – 10	<input type="text"/>	R <input type="text"/>

Registered learnership agreements completed in current year	No. of Learners	Allowance(s) Calculated
---	-----------------	-------------------------

**Learners without a Disability:**

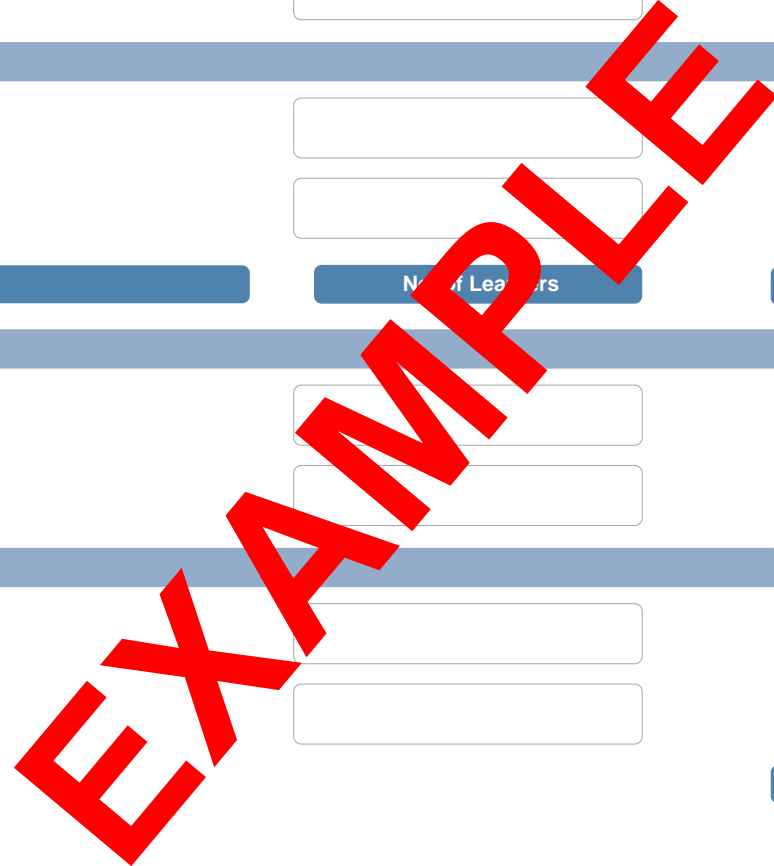
Learnership agreements completed in current year – Learners with NQF Levels 1 - 6	<input type="text"/>	R <input type="text"/>
Learnership agreements completed in current year – Learners with NQF Levels 7 – 10	<input type="text"/>	R <input type="text"/>

**Learners with a Disability:**

Learnership agreements completed in current year – Learners with NQF Levels 1 - 6	<input type="text"/>	R <input type="text"/>
Learnership agreements completed in current year – Learners with NQF Levels 7 – 10	<input type="text"/>	R <input type="text"/>

**Allowance(s) Calculated**

R





## Transfer Pricing: Received / Receivable

In terms of s46 of the Tax Administration Act, specify the total aggregate value (where applicable) for the year of assessment where the transaction, operation, scheme, agreement or understanding directly or indirectly entered into, resulted in:

Received / Receivable	Total Aggregate Value – Foreign: Connected	No of Jurisdictions	Top <5> Jurisdictions	Transaction value: Foreign Connected per country
Sale of goods	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Commission received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Interest received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Royalties or license fees received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Admin., mng., secretarial fees, rentals received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Guarantee fees received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Insurance premiums received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Other finance charges received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Research & Development fees received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Other income received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>

Received / Receivable	Total Aggregate Value – Foreign: Non-connected	No of Jurisdictions	Top <5> Jurisdictions
Sale of goods	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Commission received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Interest received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Royalties or license fees received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Admin., mng., secretarial fees, rentals received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Guarantee fees received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Insurance premiums received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Other finance charges received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Research & Development fees received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Other income received / receivable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>

## Transfer Pricing: Paid / Payable

In terms of s46 of the Tax Administration Act, specify the total aggregate value (where applicable) for the year of assessment where the transaction, operation, scheme, agreement or understanding directly or indirectly entered into, resulted in:

Paid / Payable	Total Aggregate Value – Foreign: Connected	No of Jurisdictions	Top <5> Jurisdictions	Transaction value: Foreign Connected per country
Purchase of goods	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Commission paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Interest paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Royalties or license fees paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Admin., mng., secretarial fees, rentals paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Guarantee fees paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Insurance premiums paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Other finance charges paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Research & Development fees paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Other expenses paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>

Paid / Payable	Total Aggregate Value – Foreign: Non-connected	No of Jurisdictions	Top <5> Jurisdictions
Purchase of goods	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Commission paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Interest paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Royalties or license fees paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Admin., mng., secretarial fees, rentals paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Guarantee fees paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Insurance premiums paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Other finance charges paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Research & Development fees paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Other expenses paid / payable	R <input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>

### Transfer Pricing: Paid / Payable (continued)

Specify the financial assistance to fixed capital ratio  ,  : 1

Specify the debt in relation to EBITDA (earnings before interest, taxes, depreciation, and amortisation) ratio  ,  : 1

Specify the EBITDA (earnings before interest, taxes, depreciation, and amortisation) to finance cost ratio  ,  : 1

Specify the debt in relation to total tangible assets ratio  ,  : 1

### Transfer Pricing Supporting Information

Does the company have transfer pricing documentation that supports the pricing policy applied to each transaction between the company and the foreign connected person / associated enterprise during the year of assessment as being at arm's length?  Y  N

Was there any change between the company and non-resident connected person / associated enterprise since the previous reporting period with respect to the transfer pricing methodologies/transaction, operation, scheme, agreement or understanding classification?  Y  N

Did the company conduct any outbound transaction, operation, scheme, agreement for no consideration with a connected person / associated enterprise that is tax resident outside South Africa?  Y  N

Did the company transact with a connected person / associated enterprise that is a tax resident in a jurisdiction that has a corporate tax rate that is less than 18% or is a tax haven?  Y  N

Did the company transact with a connected person / associated enterprise that is tax resident in a country with which South Africa does not have a tax treaty?  Y  N

Did the company make a year-end adjustment to achieve a guaranteed profit margin?  Y  N

Is the "tested party", of any transaction operation, scheme, agreement or understanding, a tax resident outside South Africa?  Y  N

How many "tested party/parties" of the transaction operation, scheme, agreement or understanding are a tax resident of another country?

### Industry Related Information

#### Mining and Quarrying

**Note:**  
Complete the applicable mining schedules (Schedules A and B) and submit as a supporting document with this return (refer to guide).

Did the company conduct mining operations in more than one separate and distinct mine?  Y  N

Did the company acquire a mining operation as a going concern during the year of assessment?  Y  N

Did the company acquire / dispose of mining property and equipment as envisaged in s37?  Y  N

Specify the % of the company's total turnover that relates to the buy-in of minerals.  %

Did the company conduct prospecting outside South Africa?  Y  N

Did the company conduct mining / mining operations where the company is not the legal owner of the mining right?  Y  N

#### Construction

Did the company have any creditor's retentions with sub-contractors or services?  Y  N

Did the company incur any losses on contract work in progress which is required to be declared as trading stock in terms of s22?  Y  N

#### Wholesale and Retail Trade

Did the company enter into an agreement to use the debtor's book to a 3rd party?  Y  N

#### Financial and Insurance

**Note:**  
If the company is a bank or insurer, complete the applicable Insurance Company Schedule and submit as a supporting document with this return (refer to guide).

If the company is a bank, did the company claimed a doubtful debt provision in excess of the amount agreed upon with SARS?  Y  N

Has the company made a capital contribution or advanced a loan to any trust?  Y  N

Where the taxpayer has claimed a deduction for any provision related to claims intimated but not reported or to outstanding claims, does such provision factor in the amount related to ex gratia payments?  Y  N

## Tax Computation

**Debit Adjustments** (decrease net profit / increase net loss)

### Non-Taxable Amounts Credited to the Income Statement

Please select / de-select the non-taxable amounts credited to the Income Statement

Selection ▼

R {Display field selected from Dropdown list with the amount field}

R Control Total

**Non-Taxable Amounts Credited to the Income Statement**

- Non-Taxable Amounts Credited to the Income Statement
- Accounting interest received / receivable
- Accounting profit on disposal of fixed and / or other assets
- Adjustments to comply with IFRS: Accounting
- Adjustments to comply with IFRS: Fair value
- Amounts previously taxed as received in advance
- Exempt foreign dividends (s10(1)(k)(ii))
- Exempt foreign dividends (s10B)
- Income (other than foreign dividends) exempt from tax – (excluding s10(1) and 10(1)(cP))
- Income exempt by virtue of double taxation agreement
- Local dividends excluding dividends mentioned in s8E(1)(b) 103(5)
- Levy exemption in terms of s10(1)(e)(i) (refer to guide)
- Other income exemption (excluding terms of s10(1)(e)(ii) (refer to guide))
- Receipts and / or accruals of a capital nature
- Reversal of provisions
- Other

Cancel OK

**EXAMPLE**  
Example of the pop-up list to create fields for completion