



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

Taxpayer Ref No.*

Year of Assessment*

South African Revenue Service

Form Wizard
INFORMATION TO CREATE YOUR PERSONAL INCOME TAX RETURN

Standard

Is this declaration made by a Tax Practitioner? Y ☐ N ☐

Mark with an "X" if you are a foreign national and not a 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



Were you unemployed for the full year of assessment and did not receive any income (e.g. pension, interest, etc.) including any capital gain/loss? Y ☐ N ☐

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?

Number of days

Did you receive income that is reflected on an IRP5 or IT3(a) certificate? Y ☐ N ☐

How many certificates did you receive?

Number of certificates

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

Y ☐ N ☐

Did you pay any 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? Y ☐ N ☐

Did you or your employer make any retirement annuity fund contributions for the benefit of yourself? Y ☐ N ☐

Mark with an "X" if you made any contributions to pension and/or provident fund for the purposes of past / additional services bought, and that is not reflected on any IRP5 or IT3(a) certificate. ☐

Do you want to claim a deduction against a travel allowance? Y ☐ N ☐

How many vehicles should be used in the calculation?

Number of vehicles

Do you want to claim a deduction against an employer provided vehicles? Y ☐ N ☐

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

An operating lease

Number of vehicles

Any method other than an operating lease

Number of vehicles

Did you receive any form of remuneration for foreign services rendered that is reflected on your South African IRP5/IT3(a) certificate(s)? Y ☐ N ☐

Was any portion of this foreign services remuneration subject to tax in another country? Y ☐ N ☐

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 ☐

Was any income distributed to you / vested in you as a beneficiary of a trust, or deemed to have accrued in terms of s7? Y ☐ N ☐

Indicate the number of trust(s) applicable?

Number of trusts

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)

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 activities did you derive income?

Number of activities

Are you a director of a company or a member of a close corporation? Y ☐ N ☐

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

Mark with an "X" if you have assets 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?

Number of organisations

Did you receive any other income (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 not addressed above? Y ☐ N ☐

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 (including remuneration) 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 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 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

Partnerships

Are you a partner in a partnership(s)? Y N

How many partnership(s)? Number of partnerships

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 partnerships

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 income that you consider non-taxable? Y N

Medical Expenditure

Did you pay any medical expenditure (including medical scheme contributions made by you or your employer towards a medical scheme where you are the principal / main member)? Y N

Did you pay any 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? Y N

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 / Exemption

Did you incur any expenditure that you wish to claim as a deduction that was not addressed by the previous questions? Y N

Taxpayer Information

Personal Details

Surname		First Name	Other Name
Initials	Date of Birth CCYY/MM/DD	ID No.	Passport No.
Passport Country	Passport Issue Date 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
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Mark here with an 'X' if you declare that you do not have a cell-phone number. ☐

Cell No.	Confirm Cell No.
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Home Tel No.	Bus Tel No.
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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 ☐	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

Tax Practitioner Details



Tax Practitioner No.

Tax Practitioner Tel No.

If this declaration is not made by a Tax Practitioner, change your "Is this declaration made by a Tax Practitioner?" answer to "No" on the first page of this return.

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

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) - SARS

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 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 ☐ N ☐			

Taxpayer Information - Income

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)

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 local interest amount)

R Allowable interest expenses incurred in the production of interest received

R Local Interest (excluding SARS Interest) 4201

Institution		Account No.	Amount	
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) ☐
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) ☐

SARS Interest during this year of assessment

R SARS Interest received during this year of assessment 4237

Tax Type	Taxpayer Ref No.	R Amount	
Tax type	Taxpayer Ref No.	R Amount	

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

Institution	Account No.	Foreign Interest Amount	Foreign Tax Credit on Foreign Interest Amount	
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) ☐
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) ☐
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) ☐

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

Institution	Account No.	Gross Foreign Dividends subject to SA normal tax Amount	Foreign Tax Credits on Foreign Dividends Amount	
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) ☐
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) ☐
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) ☐

Add

Distributions from Real Estate Investment Trust(s) (REIT) / Taxable Local Dividends

Distribution from REIT / Taxable Local Dividends

R Distribution from REIT/Taxable Local Dividends

4238

Institution	Account No.	Amount	
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) ☐
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

Dividends Deemed to be Income in terms of s8E and s8EA

Dividends deemed to be income in terms of s8E and s8EA ^

R Dividends deemed to be income in terms of s8E and s8EA

4292

Institution

Account No.

Amount

Institution

Acc No.

R Amount

Institution

Acc No.

R Amount

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 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 Foreign Tax Credits on Foreign Rental Income

4121

R Royalties – Profit

4278

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 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)(i) exemption **does not** apply

4304

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 Other Foreign Tax Credits (excluding Rental from the letting of fixed property(ies)) and 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 applies

4111

R Controlled Foreign Company (CFC) – Share of Profit

4230

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 applies

4259

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 Foreign Tax Credit on 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 applies

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

Trust Income – Income distributed to you / vested in you as a beneficiary of a trust or deemed to have accrued in terms of s7

Trust Details

Trust Name

Trust Registration Number

Trust Tax Reference Number

Details of Local Income

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 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 Interest Exempt in terms of s10(1)(h) (amount must be included in the local interest amount)

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) ☐

Select the applicable Main Asset Type Source Code ▼

R Proceeds

R Gain4250

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

R Base Cost

R Or Loss4251

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

Primary Residence / Other Exclusions (excl. annual exclusions)

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

R Exclusion / Roll-over (excluding annual exclusions)

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 ☐

If Yes, state the percentage heldPercentage 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 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 a SA 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) ☐

Select the applicable Main Asset Type Source Code ▼

R Proceeds

R Exclusion/Roll-over (excluding annual exclusions)

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

R Base Cost

R Gain

4252

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

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

R Or Loss

4253

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

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

4114

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 ☐

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 a SA 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

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.

Income – Rands only, no cents

R Rental Income

Expenditure – Rands only, no cents

R Accounting Fees

R Agency Fees

R Bad Debts

R Depreciation

R Electricity / Rates and Taxes

R Insurance

R Interest / Finance Charges

R Levies Paid

R Repairs / Maintenance

R Other

Description relating to other

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 should be 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

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.

Unique Identifier

Mark with an "X" if the business is "No" no longer trading / operational (e.g, the business was sold or ceased operation)

☐

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

R TOTAL

R Consulting Fees Paid

R Rental Paid

R Accounting Profit

R Depreciation

R Repairs / Maintenance

R Accounting Loss

R Electricity / Rates and Taxes

R Royalties and License Fees

Description relating to other

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	R Unproductive Interest
R Other	R Legal Costs	R TOTAL
Description relating to other		

Adjustments: Allowable – Rands only, no cents

R UDZ (s 13quat) – improvements allowable in respect of this year	R Depreciation: s11(e)	R Other deductions in respect of Buildings – excluding s 13quat
R Depreciation, Manufacturers, etc.: s12C	R Learnership Allowance: Agreements in effect / completed in current year (Agreements entered into before 1 October 2016): s12H	R Doubtful Debt: s11(j)
R Elected Depreciable Asset Allowance: s11(o)	R Future Expenditure: s24C	R Learnership Allowance: Agreements in effect / completed in current year (Agreements entered into on or after 1 October 2016): s12H
R UDZ (s 13quat) – erection/acquisition of a new building allowable in respect of this year	R Other	R TOTAL
Description relating to other		

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.
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 Profit / loss percentage
Mark with an 'X' if variable ratios should be applied for the sharing of income and/or expenses.		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 N	
Fund Type			

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 2023?

☐ 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

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 Remuneration from Foreign employer for services rendered in SA	4236	R Other	4214
R Royalties – Loss	4213	R Severance benefit received from foreign employer for services rendered in SA	3925	Description relating to other	
		Directive No.			

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	R Other
R Donations	R Exempt Foreign Dividends	Description relating to other
R Foreign Pension	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		



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

Unique Identifier

Mark with an "X" if the farming operations ceased (e.g. the farm was sold). ☐

Note: Where a unique identifier was allocated to this trade in the previous year, please complete that allocated number.

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

Plus: Produce on hand at the end of the current year of assessment

Excluding market value of livestock and produce acquired otherwise than by purchase, natural increase or in the ordinary course of farming operations (e.g. donations and inheritance)

R Amount

R Amount

Sub-Total (i)

R Amount

Livestock on hand at the end of the preceding year of assessment

R Amount

Livestock purchased and received in exchange

R Amount

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 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: Special depreciation

R Amount

R Amount

Less: 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

Special Depreciation Information - Rands only, no cents

Current Year

R Balance b/f previous year

R Purchases current year

R Deductions in respect of purchases current year

R Amount allowable current year

Subsequent Year

R Balance b/f previous year

R Deductions in respect of purchases current year

R Deductions added back in respect of assets sold

Year Following Subsequent Year

R Deductions in respect of purchases current year

R Deductions added back in respect of assets sold

Information on Capital **Improvements** - Rands only, no cents

R Balance brought forward from previous year

R Less: Recoupments

R Plus: Purchases/costs - current year

R Plus: Total brought forward from partnership IT48V's

R Total improvements

R Less: Allowable deductions current year

R Balance carried forward to subsequent year

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 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)

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)

R Unproductive Interest

R Other

Description relating to other

R **Total Adjustments: Add back**

Total Allowable Expenses

R **Total**

Capital Improvements Incurred during the Year of Assessment (paragraph 12(1) of the First Schedule)

Expenses

R Dipping tanks

R Dams, irrigation schemes, boreholes and pumping plants

R Fences

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

Total Purchases/Costs – Current year

R **Total**

Local Partnership Farming Operations (IT48V)

Income from Local Partnership **Farming Operations** (IT48V) – Rands only, no cents

Partnership Name

Gross receipts and accruals (Including private usage)

R Amount

Plus: Livestock on hand at the end of the current year of assessment

Excluding market value of livestock and produce acquired otherwise than by purchase, natural increase or in the ordinary course of farming operations (e.g. donations and inheritance)

R Amount

Plus: Produce on hand at the end of the current year of assessment

Excluding market value of livestock and produce acquired otherwise than by purchase, natural increase or in the ordinary course of farming operations (e.g. donations and inheritance)

R Amount

Sub-Total (i)

R Amount

Livestock on hand at the end of the preceding year of assessment

R Amount

Livestock purchased and received in exchange

R Amount

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

Less: Balance carried forward to the following year of assessment (This amount may not create or increase a loss)

R Amount

Less: Allowable Expenses

R Amount

Less: Produce on hand at the end of the preceding year of assessment

R Amount

Less: Special depreciation

R Amount

Net Profit / Loss Partnership

R Amount

Your share % of Taxable Income / Loss from partnership farming operations
(Carry this amount forward to your personal IT48)

R Amount

R Amount

Sub-Total

R Amount

R Amount

R Amount

R Amount

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 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		

Information on Capital Improvements - Rands only, no cents

R Purchases/costs - current year	Note: Reflect your % share of this amount on the IT48.
----------------------------------	--

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

EXAMPLE

Details of Farming Expenses (IT48V)

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

Adjustments: Add back

R Disallowable foreign expenses	R Private/Personal expenses	R Total Adjustments: Add back
R Donations	R Recoupment (excl. capital improvements)	
R Finance Charges	R Unproductive Interest	
R Legal expenses	R Other	
	Description relating to other	

Total Allowable Expenses

R **Total**

Capital Improvements Incurred during the Year of Assessment (paragraph 12(1) of the First Schedule)

Expenses

R Dipping tanks	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	Total Purchases/Costs – Current year
R Dams, irrigation schemes, boreholes and pumping plants	R Building of roads and bridges used in farming operations	R Total
R Fences	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 Erection of, or additions or improvements to farm buildings (other than buildings used for domestic purposes)	R Wages paid to employees employed in construction of capital works as set out above	

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 Schemes

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

Taxpayer Information - Deductions

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 Schemes

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

Taxpayer Information - Deductions

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

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

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

Taxpayer Information – **Deductions** - Continue

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** - Continue

Details of **Kilometres Travelled**

Starting Date

CCYY/MM/DD



Closing Date

CCYY/MM/DD



Opening Kilometres

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 ☐ 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

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 10 organisations to whom donations with the highest monetary value were made:

Donations detail

PBO number

R Amount donated to this organisation

PBO number

R Amount donated to this organisation

PBO number

R Amount donated to this organisation

PBO number

R Amount donated to this organisation

PBO number

R Amount donated to this organisation

PBO number

R Amount donated to this organisation

PBO number

R Amount donated to this organisation

PBO number

R Amount donated to this organisation

PBO number

R Amount donated to this organisation

Taxpayer Information – Deductions - Continue

Other Deductions / Exemptions – Rands only, no cents

- R

Expenses against local taxable subsistence allowance

4017
- R

Depreciation

4027
- R

Amounts Refunded in terms of s11(nA) and 11(nB)

4042
- R

Bad debt/Provision for doubtful debt

4045
- R

Holders of Public Office: Deduction in terms of s 8(1)(d)

4047
- R

Other

4016

Description relating to other

- R

Expenses against foreign taxable subsistence allowance

4019
- R

Home Office Expenses

4028
- R

Allowable Accountancy / Administration Expense

4043
- R

Use of motor vehicle

4046
- R

Remuneration for foreign employment services that qualifies for s10(1)(o)(i) exemption

4033
- R

Deduction of interest repaid to SARS (in terms of s7F) that was previously taxed in terms of s7E

4052

- R

Donations allowable in terms of. s18A to approved public benefit organisations

4011
- R

Travel Expenses (e.g. commission income)

4015
- R

Legal expenses in terms of s11(c)

4044
- R

Section 8C losses

4031
- R

Remuneration (s8A/8C gains) taxed on IRP5 but comply with exemption in terms of s10(1)(o)(ii). (This amount is restricted to s8A/8C gains, excluding dividends)

4032
- R

Remuneration for foreign employment services that qualifies for s10(1)(o)(ii) exemption (excluding s 8A/8C gains and dividends)

4041
- 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

Qualifying Criteria for s10(1)(o)(i)

Are you a SA 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 SA? Y N

If yes, please state the total number of full days you were outside SA to render services during this year of assessment:

R

Remuneration received/accrued in respect of foreign services rendered

Taxpayer Information – **Deductions** - Continue

Qualifying Criteria for s10(1)(o)(ii) exemption (excluding s8A/8C gains and dividends)

Are you a SA 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 SA government / municipality / constitutional institution / SA public entity as contemplated in s9(2)(h) of the Income Tax Act Y ☐ N ☐

Were you employed to render services outside SA? Y ☐ N ☐

If yes, please state the number of days you were outside SA 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 SA during the 12 month qualifying period

Did you within the period indicated above spend a continuous period exceeding 60 full days outside SA? 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 Total remuneration received / accrued in this year of assessment in respect of foreign services rendered

R Remuneration exempt

R Foreign Tax Credit on 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 applies

R Foreign Tax Credit on income received from 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 on foreign employment services

4123

Qualifying Criteria for s10(1)(o)(ii) exemption relating to s8A/8C gains (excluding dividends)

Are you a SA 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

CCYY/MM/DD 

CCYY/MM/DD 

Total number of work days during source period

Total number of work days outside SA during source period

R Gross value of the gain

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

CCYY 

CCYY/MM/DD 

CCYY/MM/DD 

Total work days during this year of assessment

Total work days outside SA during this year of assessment

Did section 10(1)(o)(ii) apply? Y ☐ N ☐

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)

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

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 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

Partnership Details

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

Specify your profit / loss sharing % during the year of assessment:

Partnership Name

Amount %

Indicate whether you derived a profit / loss from the partnership during the year of assessment?

Profit ☐

Loss ☐

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, change your VDP answer to "No" 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

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call 0800 00 7277

Confirm

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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