

HOW TO COMPLETE YOUR INDIVIDUAL INCOME TAX RETURN ITR12

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External Guide

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1. INTRODUCTION

- This quick guide is designed to help you complete your ITR12 accurately. It covers the submission of returns via eFiling and the submission of posted returns. If you require more information, a Comprehensive Guide to the ITR12 Return for Individuals is available on the SARS website www.sars.gov.za.
- You are encouraged to submit your return using the free, quick and convenient online service called eFiling (www.sarsefiling.co.za). To help you use the eFiling channel SARS has developed a Help-You-eFile function.
- Help-You-eFile enables you to call a SARS agent on the phone from wherever you are so that the SARS agent can talk you through the process of completing your return while you and the agent are able to view your return. The Help-You-eFile icon will pop-up as soon as you log on to eFiling.
- This service will enable the SARS agent to view the same screen as you, to identify and assist you with the problems you are experiencing with the completion of your return. If you require more information on how to use this function, a Guide to Help You eFile is available on the SARS website www.sars.gov.za.
- If you prefer not to use eFiling and need help to complete your return, visit any SARS branch with all your relevant material (supporting documents) and have it captured on your behalf or request the return to be posted to you by calling the SARS Contact Centre which you can either post or drop off on the drop box at the nearest SARS branch once the return is completed.
- The submission dates of individual returns are as follows:
 - The deadline for all taxpayers who submit their tax return manually, by posting it or dropping it off in a SARS drop box, is **27 September 2013**
 - The deadline for non-provisional and provisional taxpayers who submit their returns electronically at a SARS branch is **22 November 2013**
 - Non-provisional taxpayers who submit their returns via eFiling have until **22 November 2013**
 - Provisional taxpayers who submit their returns via eFiling have until **31 January 2014**

Please note: If you do not submit your return by the relevant deadline, you will face an administrative penalty for non-compliance.

2. GETTING STARTED

- To complete your return you will need the following relevant material where applicable:
 - Your banking particulars (please refer to section 3.2 of this guide)
 - Your IRP5/IT3(a) certificate(s)
 - Certificates that you received in respect for any investment income [IT3(b)]
 - Details of medical expenses paid by you and not covered by your medical scheme
 - Completed confirmation of diagnosis of disability form (ITR-DD), if applicable (please refer to section 10.1.4 of this guide)
 - Information relating to retirement annuity contributions
 - Details of business travel (if you received a travel allowance or want to claim against a fringe benefit for an employer provided vehicle)
 - Information relating to foreign tax credits withheld
 - Financial statements, if applicable e.g. business income
 - Any other relevant material relating to income you received or deductions you want to claim.
- Even though you will be using the above relevant material to complete your return, you must **NOT** submit them to SARS with your return. You must keep them safely in your possession, for a period of five years should SARS require them in future.

3. COMPLETING YOUR RETURN

- Your return for the 2013 year of assessment will be prepopulated with information at the disposal of SARS, such as your:
 - Personal details, for example (name, surname, date of birth, banking details, account number and branch number, etc.).
 - Information received from employers/pension funds, relating to the salary/pension income received, for example IRP5/IT3(a) information.

Going green

In an effort to support environment-friendly (green) business practices, SARS encourages the use of an email address as a means of contact rather than printing letters. Therefore if the email address field on your ITR12 is not prepopulated when submitting online, a message requesting you to complete your email address will be displayed. Also ensure that your cell number is completed correctly, as SARS will send an SMS with your assessment result.

Posted returns

- Your information will be prepopulated in a pink colour to enable you to correct any incorrect information. Carefully check that the prepopulated information is correct.
- If the information prepopulated in pink is correct, you do not need to make any changes. Then you must make sure all your other income, if any that is not populated is declared.
- However, if any information in pink ink is incorrect, you must change it. Changes must only be made in the incorrect fields. For example, if your name is spelt incorrectly but your surname is spelt correctly, only change the name field by providing the correct spelling, and leave the surname field unchanged.
- To change any prepopulated information, you must do the following:
 - Use a black pen to write over the information printed in pink
 - Use capital letters
 - Write only in the block(s) with the incorrect information. Do not be concerned if some of the pink lettering is still displayed where the correction in black has been made. SARS will ignore the pink information if it has been written over in black
 - Write the word or number in full, i.e. do not change only one letter of a name or one digit of a number, but re-write the full name or number
 - If you have to delete prepopulated information that is no longer applicable, do so by putting a horizontal line through the middle of the incorrect characters in the field
 - If you have made a mistake in a field, do not correct it by providing the correct information outside the field, or making notes in the margin, as such information will not be considered valid and won't be taken into account in the calculation of the assessment.
 - If you prefer to obtain a revised return you can:
 - o Register as an eFiler on www.sarsefiling.co.za where you can build your own return
 - o Call the South African Revenue Service (SARS) Contact Centre at 0800 00 SARS (7277).
 - o Visit your local SARS branch.
 - For the address of your nearest SARS branch you can call the SARS Contact Centre on 0800 00 SARS (7277).
 - Visit the SARS website www.sars.gov.za > Contact Us > Search for a branch.

Corrections on eFiling

- If submitting your return via eFiling follow the same principles but type in the corrections before submitting the return. If a field does not apply to you, leave it BLANK, do not type N/A and do not type in any zeros.

Source codes

- Where a source code has to be completed, please refer to the Source Code Booklet, available on the SARS website www.sars.gov.za.

EXAMPLES OF SOURCE CODES USED

Profit Code	Loss Code	Description
0104	0105	Livestock farming
0910	0911	Paint
2010	2011	Electrical contractors
2142	2143	Construction and building materials
2536	2537	Estate agents
2548	2549	Bookkeeping services

- If a loss has been incurred, for Local Business, Trade and Professional Income or Income from Local Farming, please indicate if this amount should be “ring-fenced” by inserting an “X” in the applicable box.

Note: Please submit the original Income Tax Return, where you submit a paper version to SARS, retain a copy for your records. No photocopies or e-filing printed forms will be accepted by SARS.

EXAMPLE OF PREPOPULATED ITR12 RETURN ON eFILING

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

Income Tax Ref No. _____ Year of Assessment **2013** **ITR12**

Taxpayer Information
INDTR01

Personal Details

Surname: **H L E B S** | First Name: **J A C K J A C K** | Other Name: _____ | Initials: **J W** | Date of Birth (CCYYMMDD): _____ | ID No.: _____ | Passport No.: _____ | Passport Country (e.g. South Africa = ZAF): _____ | Passport Issue Date (CCYYMMDD): _____

Marital Status: Not Married Married in Community of Property Married out of Community of Property

Contact Details

Home Tel No.: _____ | Cell No.: **0 8 9 8 7 9 7 8 9 9** | Fax No.: _____ | Bus Tel No.: **0 1 1 7 8 9 9 5 6 5** | Email: _____

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

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.

Date (CCYYMMDD): _____

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

EXAMPLE OF HOW TO CORRECT A MANUAL (PAPER) ITR12 RETURN

Please submit the original return and retain a copy for your records. This return contains existing data printed in pink. To correct or update information, write over the pink text in black ink and capital letters.

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

Income Tax Ref No. _____ Year of Assessment **2013** **ITR12**

Taxpayer Information INDTR01

Personal Details

Surname: **ABOUICZAKI**

First Name: **LEEN JOSEPH**

Other Name: _____

Initials: **NJ** Date of Birth (CCYYMMDD) _____ ID No. _____

Passport No. _____ Passport Country (e.g. South Africa = ZAF) _____ Passport Issue Date (CCYYMMDD) _____

Marital Status: Not Married Married in Community of Property Married out of Community of Property

Spouse Details SPSDT01

Initials: **W** ID No. _____

Passport No. _____ Passport Country (e.g. South Africa = ZAF) **ZAF**

Contact Details COND01

Home Tel No. _____ Cell No. _____

Fax No. _____ Bus Tel No. _____

Email: _____

Mark here with an "X" if you declare that you do not have an email address:

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.

Date (CCYYMMDD) _____

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

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

ITR12 L 2 FV 2013.02.00 SV 1301 CT 03 No 0001003698

eb6331a8-cc42-11e2-a03a-e7453a82f787 001/019

- Although you have received a customised return, the return may contain sections which do not have populated information and which you need to complete, such as Local Business, Trade and Professional Income. If this is the case complete only the relevant fields.

Note: Leave all fields of the return which do not apply to your tax affairs **BLANK** – do not write or type N/A and do not enter zeros or strike through the spaces that do not apply.

- Do not fold your return when you submit it as this will delay the processing of your return.
- You must complete all relevant fields applicable to your return. Any incomplete return will be sent back to you and will be marked as "not submitted" until you send in the fully completed return. This could result in penalties for the late submission of the return.
- The following fields on the return are important:
 - Marital status:** As your marital status may influence the calculation of your tax liability, it is important that you indicate whether you were "not married", "married in community of property" or "married out of community of property".
 - When "married in community of property" is selected, your spouse's personal details are mandatory and must be completed, i.e. Spouse Initials, Spouse ID No, or Spouse Passport No. (If applicable) and Spouse Passport country.
 - Passport Country:** This has been prepopulated with ZAF, representing South Africa. Please change to the relevant country if it is incorrect. For your convenience a list with some of the larger countries are indicated below. For a full list, please refer to the Comprehensive Guide to the ITR12 Return for Individuals on the SARS website www.sars.gov.za.

EXAMPLE OF CODES: COUNTRY OF CITIZENSHIP

Code	Country of Citizenship	Code	Country of Citizenship
AGO	Angola	SAU	Saudi Arabia
AUS	Australia	NLD	Netherlands
BWA	Botswana	KEN	Kenya
CHN	China	GBR	United Kingdom of Great Britain and Northern Ireland
DEU	Germany	USA	United States of America
EUU	European Union	ZMB	Zambia
FRA	France	ZWE	Zimbabwe

- **Contact details:** A tax practitioner must not use his/her contact details when completing this information if he/she completes and submits the return on your behalf. You are also required to declare that you have an email address or not by placing "X" on the relevant block.
- **Postal address:** The Postal Address Detail container is dynamic as it allows either the Street Address or Postal Agency/ Other Sub-unit (e.g. Postnet Suite) address to be captured.
- **Tax Practitioner Details:** Section 240 and 240A of the Tax Administration Act, 2011 requires tax practitioners providing services at a fee to taxpayers to be registered with a recognised controlling body from 1 July 2013. If you are a tax practitioner submitting a return on behalf of your client provided your details under "Tax Practitioner Details":
 - o Complete only the numbers leaving out the "PR" when completing the "Tax Practitioner Registration No" field.
 - o Ensure that you complete your postal address details. This will enable SARS to send the assessment result to you and your client. More information on tax practitioner registration and recognised controlling bodies is available on the SARS website www.sars.gov.za.
- **Signature:** The signature is a legally binding declaration which you or your tax practitioner makes when stating all your income, tax and deductions for the year of assessment.
 - o The Declaration container is dynamic as it allows either the taxpayer or tax practitioner to sign the declaration on the same return.
 - o If the taxpayer completes the ITR12 return, the declaration for the taxpayer to sign will display.
 - o If the tax practitioner completes the ITR12 return, the declaration for the tax practitioner to sign will display.
 - **Returns submitted via post:** The return must be signed by you or the tax practitioner if he/she completes and submits the tax return on your behalf. Without your signature or the tax practitioner's signature, the return will be considered invalid and the return will be sent back to you or your tax practitioner.
 - **Returns submitted via eFiling:** The password login details on eFiling will serve as digital signature.

3.1 APPROVED VOLUNTARY DISCLOSURE PROGRAMME (VDP) AGREEMENT EXISTS BETWEEN YOURSELF AND SARS

- What is the purpose of the VDP?
 - The purpose of the VDP is to allow you an opportunity to regularise your tax affairs with SARS.
 - You may voluntarily apply to SARS to disclose your defaults or non-compliance.
 - A VDP application number will be allocated to you.
 - Once the VDP application has been evaluated by the VDP Unit, a written agreement will be concluded between you and SARS.
- Should you require more information, a Comprehensive Guide on VDP is available on the SARS website www.sars.gov.za.
- The Voluntary Disclosure Programme field will be displayed on the tax return if you indicated that the declaration is in respect of a Voluntary Disclosure Programme agreement with SARS under "Information to create your personal Income Tax Return".
- Where an approved VDP agreement exist between yourself and SARS, make sure that you have:
 - Completed the VDP application number.

EXAMPLE OF VOLUNTARY DISCLOSURE PROGRAMME SECTION OF RETURN

Voluntary Disclosure Programme	VDPiF01
Please indicate the VDP application No. issued by SARS	V D P 2 1 5 8 9 6 4

Note: When completing your return, do not forget to include all income and expenditure applicable for the tax year as per the VDP agreement concluded with SARS.

3.2 BANK ACCOUNT DETAILS

- Your banking details will be prepopulated such as:
 - Bank account status
 - The field will be prepopulated with “active or inactive” to display the status of the banking details on SARS records
 - Capture the correct bank details if the prepopulated bank account details have changed
 - Account Number
 - For eFiling submissions:** The bank account number will be displayed in full if you are submitting your return on eFiling.
 - For SARS branch/postal submissions:** Only the last four digits of your bank account number will appear on the ITR12 e.g. ‘XXXXXX2345. If the last four digits do not correspond with your bank account number, you will need to correct your banking details. Refer to **“Completing your return”** in this guide. SARS has chosen to protect critical taxpayer information relating to banking details in order to guard against fraud.
 - Branch Number
 - For eFiling submissions:** A drop-down list containing bank names has been included on the ITR12 to make it easier when submitting the return. Select the applicable bank name. If you cannot find the bank name on the list, select “Other” and complete all the necessary fields.
 - For postal submissions:** Refer to the list of universal branch codes on SARS website www.sars.gov.za
 - Account Type
 - Bank name
 - Branch name
 - For eFiling submissions:** For banks which have a universal branch code, the system will automatically populate the “branch code” field with the universal code, and the “branch name” field with the words “Universal Branch”
 - Postal Submission:** Refer to the list of universal branch codes on SARS website www.sars.gov.za
 - Account holder name

Note: In order to guard against fraud, SARS has chosen to protect critical taxpayer information relating to banking details. Only the last four digits of your bank account number will appear on the ITR12 e.g. ‘XXXXXX2345. If the last four digits do not correspond with your bank account number, you will need to correct your banking details. Refer to **“Completing your return”** in this guide.

- If you submit the return on eFiling you will be able to select the bank name from a drop-down box with the list of bank names next to the “Bank Name” field on the ITR12.
- For banks, which have a universal branch code, the system will automatically populate the branch code field with the universal code and the branch name field with the words “Universal Branch”.

EXAMPLES OF BANKS WITH UNIVERSAL CODES

Bank	Universal Code
ABSA	632005
First National Bank	250655
Nedbank (Cheque account only)	147105
Standard Bank	051001

- If your bank name is not listed, select “other” and complete all the necessary fields.
- If you are completing the ITR12 by hand and the prepopulated banking detail have changed, complete the correct details and refer to the list to the universal branch codes to complete for the applicable code.
 - A full list of the current bank names with universal code can be found in the Comprehensive Guide to the ITR12 Return for Individuals on the SARS website www.sars.gov.za.
- Without accurate banking details SARS cannot pay you a refund if applicable. To avoid fraud and theft, SARS only pays refunds electronically into verified cheque or transmission/savings bank accounts held in the name of the taxpayer in a registered South African financial institution. SARS will not pay refund into an account of a third party.
- Tax practitioner’s banking details **may not** be used as the taxpayer’s banking details.

NOTE: Banking details are mandatory. If you do not have a local savings, transmission or cheque bank account, indicate this by placing an “X” next to the field. Refer to section 3.2.2 below.

- If you have a local savings, transmission or cheque account, complete the relevant fields.
 - If neither the tick box nor banking details are completed, the return will be sent back to you as incomplete.
 - Only one of the above must be completed.
- If you make a mistake and you are filing a manual return then you must, request a new return (see introduction). However taxpayers who file electronically can make corrections electronically. It is for this reason that we encourage taxpayers to file electronically via eFiling.

3.2.1. BANKING DETAIL CHANGES

- Where you requested banking details to be changed on your Income Tax Return (ITR12) and the automated validation fails, you will be required to visit your nearest SARS branch in person for the verification process to be completed.
- The following documentation must be submitted in order for the banking detail changes to be effected:
 - Valid original or a temporary identity document/passport/driving licence **and** a certified copy of the identity document/passport/driving licence
 - Original stamped bank statement depending on the bank format (in colour or on bank letterhead) not more than three months old that confirms the account holder’s name, account number, account type and branch code where applicable; or in the case and only based on exception where the client opened a new bank account and cannot produce a bank statement, an original letter from the bank on the bank’s letterhead with the bank stamp is acceptable including the date the bank account was opened
 - Proof of residential address

EXAMPLES OF DOCUMENTS FOR BANKING DETAIL CHANGES

DOCUMENT DESCRIPTION	DOCUMENT TYPE	VALIDITY PERIOD
General Accounts	Utility bill – Water and electricity account	Less than 3 months old
	Medical aid statement	
	Telephone account	
Government issued document	Motor vehicle license documentation	Less than 1 year old
Insurance and investment document	Funeral policy document	Less than 1 year old
Lease / Franchise agreement	Current and valid agreement	
Other	CRA01 - Confirmation of Entity	
	Residential Address	

Note: The document provided must reflect your name (either initials and surname or first name(s) and surname) and physical address.

The driving licence must be a valid South African driving licence.

- A comprehensive list of acceptable proof of residential address documents is available:
 - On the SARS website www.sars.gov.za
 - Or from the SARS Contact Centre on 0800 00 SARS (7277).
- Where you do not have any of the acceptable proof of residential address documents a CRA01 (Confirmation of Entity Residential Address) form must be completed.
 - Where a third party is verifying the address on your behalf, an original or a temporary identity document/passport/driving licence must accompany the CRA01.
 - The CRA01 form can be obtained on the SARS website www.sars.gov.za.
- Copies certified by Authorised persons (e.g. South African Post Office, South African Police Station, Attorneys, etc.) are acceptable.
- A “true copy” stamp should always be accompanied by the “Commissioner of Oaths” stamp.

Please note:

- **Power of attorney** – Third parties (e.g. representative taxpayer/tax practitioner) may not change banking details on your behalf unless your circumstances have been identified as being an exception by SARS. E.g. where a taxpayer has been sequestered or incapacitated, etc.
- **Joint bank account** – Where a joint bank account is held with another person, both members of the joint account are required to present themselves at the SARS branch with the above mentioned relevant material. Both members will be required to pass through the verification process and their details validated prior to SARS accepting the change in banking details.
- Banking detail changes cannot be made via:
 - E-mail
 - Fax
 - Post
 - The SARS Contact Centre.
- Should you require any further information concerning banking detail changes, you can:
 - Go to the SARS website www.sars.gov.za
 - Visit your nearest SARS branch or
 - Call the SARS Contact Centre on 0800 00 SARS (7277).

3.2.2. NO LOCAL SAVINGS OR CHEQUE ACCOUNT DECLARATION

- Where you have indicated that you do not hold a local savings/cheque account, the following information must be completed on your return:
 - Do you have a foreign bank account?
 - Reason for no local savings/cheque account – the reason must be selected by placing an “X” in the applicable block.
 - o Non – resident without a local bank account
 - o Resident without a valid bank account due to FICA
 - o Name Changes
 - o Blacklisted
 - o Insolvency
 - o Deceased Estate
 - o None of the above – where this option has been selected, a detailed explanation must be provided in the space provided.
 - Agreement Statement – where you do not mark the box with an “X” the Income Tax Return will be sent back to you as incomplete.

4. INCOME

- Income received: Ensure that all income received by you /accrued to you is declared.

4.1 EMPLOYEE TAX CERTIFICATE INFORMATION [IRP5/IT3(a)]

- SARS will prepopulate the income you received from your employer or pension fund, based on the information provided to SARS on your IRP5/IT3 (a) certificates, providing the information was submitted timeously to SARS.
 - Fields have been included and other fields have been removed in the IRP5/IT3(a) section of the ITR12 Income Tax return:
 - “Total Deductions/Contributions” source code **4497**. The total amount must be entered when completing your ITR12 manually by adding together all the deductions/contributions entered on the return. Please ensure that this amount is calculated correctly. If you are completing your ITR12 electronically, the total amount will automatically be calculated from the deductions and contributions entered.
 - The tax withheld and/or Employer’s/Employee contribution section was enhanced in the 2010 year of assessment with additional source codes and fields:
 - **4150** “Reason for non-deduction of Employees’ tax”, for a full list, please refer to the Comprehensive Guide available on the SARS website www.sars.gov.za
 - The pay periods now include the fields “Period employed from” and “Periods employed to”, which is the term of employment
 - Directive numbers.
 - Section 6A of the Income Tax Act came into effect on **1 March 2012** and replaces the deductions for **medical scheme contributions** (limited to a prescribed capped amount) for taxpayers aged below 65 with a **medical scheme fees tax credit**.
 - As of 1 March 2012, taxpayers who are members of a registered medical scheme and are below the age of 65 are entitled to a monthly “tax rebate” (i.e. credit) in respect of any medical scheme contributions made for the benefit of themselves and their dependants.
 - The rationale behind this change is to achieve a greater equality in the treatment of medical expenses across all income groups. The deduction of medical scheme contributions (using the capped amount) was inequitable in that it afforded a greater benefit to higher income taxpayers. The **medical scheme fees tax credit** is unrelated to a taxpayer’s income bracket.
 - The principle difference between a tax deduction and tax credit is that medical tax credits reduce a taxpayer’s tax liability, whereas deductions reduce a taxpayer’s taxable income. Lower income taxpayers will therefore gain from such change, whereas higher income earners will benefit less.
 - The medical scheme tax credit applies in respect of fees paid or contributed by the taxpayer to a registered medical aid fund or scheme. For the 2013 tax year, the medical scheme fees tax credit are as follows:
 - R230 in respect of benefits to the taxpayer;
 - R460 in respect of benefits to the taxpayer and one dependant; or
 - R460 in respect of benefits to the taxpayer and one dependant, plus R154 for every additional dependant.
 - Ensure that the correct number of members is completed in the Medical Deduction Section of the return as SARS will do a programmatic calculation of the allowable amount. Visit the SARS website www.sars.gov.za for full details on the medical scheme fees tax credit.
- Note:** As stated above, this information will be prepopulated, providing the IRP5/IT3 (a) certificates was submitted timeously to SARS.
- If you worked for two employers during the year of assessment and also received payments from a retirement annuity fund you would have received three separate IRP5/IT3 (a) certificates, and your return should contain three separate pages for IRP5/IT3 (a) information: one for each certificate.
 - In such cases, all you have to do is to check the information already populated in the income section of your return against the IRP5/IT3 (a) tax certificates you received.

- Standard Income Tax on Employees (SITE) has been phased out over the 2012 and 2013 tax years.
 - The phasing out of SITE is applicable to taxable income that consists solely of remuneration of which the full amount is subject to Standard Income Tax. This is done in terms of section 6(5) of the Income Tax Act through the application of a SITE rebate.
 - A SITE rebate only applies to a taxpayer who earns net remuneration from more than one employer and the net remuneration of each source of income is less than or equal to R60 000 per annum.
 - The SARS system will validate whether you qualify for a SITE rebate.
 - If you meet the criteria, the amount of tax payable by you will be reduced as follows:
 - o 1 March 2011 to 29 February 2012 – tax payable reduced by a SITE rebate of 2/3
 - o 1 March 2012 to 28 February 2013 – tax payable reduced by a SITE rebate of 1/3.
- Where you have more than one source of remuneration, of which each income is less than R60 000, you are required to submit a tax return as from the 2012 year of assessment. For full details on who should furnish an income tax return, please refer to the Comprehensive Guide to the ITR12 Return for Individuals available on the SARS website www.sars.gov.za.
- Should the return you received not make provision for sufficient pages to declare all your IRP5/IT3 (a) income, you will need to obtain the correct return.
- The total number of IRP5/IT3 (a) declarations is limited to 15 per taxpayer. If you require a return with more than 15 IRP5/IT3(a)'s, please contact your nearest SARS branch.
- If you are satisfied that the information in this section is correct, simply move on to the next section.
- If you are filing a manual return and the information is incorrect, do not delete the information. However, you must edit the information or by writing over the pink characters within the space provided, as explained in the section "Completing Your Return". Where corrections have been made, SARS may require the relevant material from you.

5. INVESTMENT INCOME EXCLUDING EXEMPT DIVIDENDS

Note: All investment income must be declared even if you are married in community of property, as SARS will do the necessary apportionment of the investment income received.

- Please note that the gross amount of the investment income received must be completed as SARS will apply the exemptions.
 - The exemption applicable to the 2013 year of assessment is R22 800 for persons under the age of 65 years and R33 000 for persons 65 years of age and older.
- You need to declare all income received from investments in this section, including local interest, foreign interest and foreign dividends. This section also makes provision for the declaration of any withholding tax on foreign interest and foreign dividends.
- If you are married in community of property you must add together all the amounts received by you and your spouse in respect of local interest, foreign interest and foreign dividends. The total amount must be completed, in both your and your spouse's Income Tax Returns, as the SARS system will programmatically split the amount.
- If you receive investment income that is specifically excluded from a communal estate you need to mark the box with an "X", and include this amount in the total amount of investment income declared.
- If you are married out of community of property or unmarried, you must only declare your own investment income.
- Interest earned by non-residents qualifying for an exemption in terms of section 10(1)(h) must be declared under "Amounts considered non-taxable".
- If any of the "Foreign tax credits on Dividends" or "Foreign tax credits on Interest" under source codes **4112** or **4113** are being claimed, the applicable income amount must be completed.

6. FOREIGN INCOME EXCLUDING INVESTMENT INCOME AND CAPITAL GAINS

- Source codes **4278** if “Royalties – Profit” and **4279** for “Royalties – Loss” have been included.
- If any of the “Other Foreign tax credits” under **4111** are being claimed, the applicable income amount must be completed.
- Please complete the applicable line entries. Note that all foreign income must be declared in South African currency. For further details please refer to the Comprehensive Guide to the ITR12 Return for Individuals available on the SARS website www.sars.gov.za.

6.1 FOREIGN TAX CREDITS SECTION 6QUIN – SOUTH AFRICAN SOURCED INCOME

- The ITR12 is enhanced to include section 6quin, a new introduction into the Income Tax Act, for years of assessment commencing on or after 1 January 2012.
- Section 6quin provides for a rebate of foreign tax paid by a South African resident on income received for services rendered within the Republic, but taxed outside the RSA.
- The rebate is limited to the lesser of the normal tax attributable to the amount received or accrued or the actual amount of the foreign tax levied by the foreign country.
- The Foreign Tax Credits under s6quin must be declared under source codes **7456**.

7. CAPITAL GAIN/LOSS

- All capital gain transactions must be declared. Local and foreign transactions should be declared separately, with the exception of the disposal of shares which can be grouped together per certificate received. Local and foreign transactions should also be declared separately.
- Once an asset is disposed of, the amount which is received or which accrues to the seller of the asset, constitutes the proceeds from the disposal.
- The base cost of the asset is generally the expenditure actually incurred in acquiring the asset, together with expenditure directly related to its improvement and direct costs in respect of its acquisition and disposal and certain holding costs. The base cost does not include any amount otherwise allowed as a deduction for income purposes.

7.1 WHAT IS THE BASE COST OF AN ASSET HELD ON 1 OCTOBER 2001?

- In order to exclude the portion of the gain relating to the period before 1 October 2001 (when Capital Gain Tax was introduced) any of the following methods may be used:
 - 20% of the proceeds upon realisation can be deemed to be the cost (where no records exist and the market value cannot be determined)
 - Market value of the asset as at 1 October 2001 (the valuation date)
 - Time apportionment method.
- For more information refer to the Comprehensive Guide to the ITR12 Return for Individuals or the Capital Gain Guide on the SARS website www.sars.gov.za.

7.2 CALCULATING THE AGGREGATE GAIN OR LOSS

- Each disposal must be reflected separately in the return and requires the information relating to proceeds, base cost, exclusion (if applicable) and the gain or the loss. The return should be completed as illustrated in the example below.

- **Example:** A taxpayer bought a house (primary residence) in 2008 for an amount of R1.5 million. The property was sold during the 2013 year of assessment for an amount of R3.9 million.

Proceeds		R3 900 000
Less:	Base Cost	R1 500 000
	Exclusion Primary residence	<u>R2 000 000</u>
Calculated gain		R 400 000

- You will have to do the calculation yourself and insert the exclusion amount if you are submitting a manual (paper) return:
- If you are completing the return on eFiling the exclusion amount will be calculated automatically.
- Where applicable, the following questions must be answered for each capital gain/loss transaction. If not correctly completed, the return will be sent back to you as incomplete.
 - “Does the transaction relate to primary residence?”, select “Y” or “N”, as applicable
 - If “Yes”, indicate whether the primary residence is held jointly?
 - Is the primary residence held in a partnership?
 - If yes, state the percentage held.
 - “Mark her with an “X” to confirm that the full amounts of proceeds and base cost relating to the primary residence are declared
 - “Does any exemption/rollover other than primary residence exemption apply to this transaction”, select “Y” or “N”, as applicable.
 - Proceeds
 - Base Cost
 - Primary residence and other exclusions (excl. annual exclusions)
 - Gain/or loss, as applicable.
 - Foreign tax credits in respect of foreign capital gain/loss, where applicable.
- The primary residence exclusion is only applicable to those persons who occupy the residence as their primary residence.
 - If you are **married in community** of property the gross amounts in respect of disposal(s) for you and your spouse must be declared and SARS will programmatically apply the 50% application.
 - If you are **married out of community** of property or unmarried only your own disposals must be declared.
 - Always declare the full amounts of proceeds and base cost irrespective of whether you are married in or out of community of property or whether the residence is held jointly or in partnership.
- Please note that SARS will apply the annual exclusion programmatically. You must therefore not reflect it as “exclusion” when completing the return. The inclusion rate will also be applied by SARS.

8. LOCAL BUSINESS, TRADE AND PROFESSIONAL INCOME INCLUDING RENTAL INCOME

- The unique identifier on the return was created by SARS and allocated to each property, local business, trade and/or profession as per information received on the taxpayer’s previous return. When completing the local business, trade and professional income section of the return, the unique identifier number must be completed in the field provided.
- Where a unique identifier was allocated to a trade in previous years, please enter that allocated number.
- “Description relating to other” fields have been included, and must be completed where applicable.
- Total fields have been incorporated, and must be calculated if you are completing your ITR12 manually. These amounts will automatically be calculated, if you are completing your return electronically.
- Gross Profit/Loss and Accounting Profit/Loss fields have been separated. The total profit/loss amount must be completed in the applicable field.

- Where you are in a partnership and have paid pension fund contributions, as a deemed employee, you must:
 - Select “Y” in the applicable field
 - Complete the amount next to source code **4049**.
- Your return will be regarded as incomplete if you have selected “N” to the question “Are you in a partnership?”, but marked “Y” to making pension contributions.
- An “Additional Information” section has been incorporated, relating to Urban Development Zone (UDZ - section 13quat), section 11D – Research and Development and Improvements not owned by taxpayer (section 12N), if applicable. You need to mark the yes or no box with an “X”.
- Due to the insertion of section 13quat “Deductions in respect of erection/acquisition or improvement of buildings in urban development zones” in the Income Tax Act, No.58 of 1962, an allowable deduction was introduced in the form of an accelerated depreciation allowance. This deduction was available until 31 March 2014, but has now been extended to 31 March 2020.
 - If you qualify for a deduction under section 13quat (UDZ) insert the total cost incurred in the field provided. This total must be separated into “Improvements allowable i.r.o. this year” and “Erection/acquisitions of a new building allowable i.r.o. this year” and entered in the relevant fields under “Adjustments: Allowable”. For further details please refer to the Comprehensive Guide to the ITR12 Return for Individuals available on the SARS website www.sars.gov.za.
- If you qualify for a deduction in respect of section 11D – Research and Development, you need to mark the yes boxes with an “X” where applicable, and insert the total amount in the field provided under “Adjustments: Allowable”. For further details please refer to the Comprehensive Guide to the ITR12 Return for Individuals available on the SARS website www.sars.gov.za.
- Where you have claimed deductions as a deemed owner in respect of section 12N – Improvements not owned by taxpayer, select “Y”.

9. RESIDENCY INFORMATION

- When completing the fields “Exempt Amount i.t.o Section 10(1)(o)” and/or source code **4041** – “Amount taxed on IRP5 but comply with exemption i.t.o. Section 10(1)(o)(ii)”, the following information is mandatory and must be completed:
 - Are you a SA resident as defined in the Income Tax Act? – If yes, “Y” must be selected
 - This year of assessment – year and number of days must be completed
 - The previous year of assessment – year and number of days must be completed
 - Did you within the period indicated above spend at least 60 days continuously outside the RSA? Either “Y” or “N” must be selected
 - Amount received and/or accrued – in South African rands
 - Amount exempt – in South African rands.
- Information regarding non-residency is required on the ITR12 return. You are required to state the country of tax residency if you are not a South African resident as defined in the Income Tax Act.
- Please state the number of days present in South Africa for the following periods – The tax period from and to must be inserted in the blocks and the number of days.

Please note: Your Income Tax Return will be deemed to be incomplete if you claim a deduction next to code **4041** and omit to complete the required information in the Residency and Amounts considered non taxable containers.

10.1.2 MEDICAL EXPENSES NOT RECOVERED FROM A MEDICAL SCHEME

- The sum of the following amounts must be inserted next to the source code **4020** on your return:
 - The amounts on the receipts that you have for qualifying medical expenses actually paid by you, and such expenses were not claimed from a medical scheme
 - The amount that appears as “claims not covered by scheme” on your medical tax certificate and you have the necessary receipts.
- For further information on qualifying medical expenses please refer the Comprehensive Guide to the ITR12 Return for Individuals on the SARS website www.sars.gov.za or call 0800 00 SARS (7277).

10.1.3 PHYSICAL IMPAIRMENT EXPENDITURE NOT RECOVERED FROM A MEDICAL SCHEME

- If you or a dependant have a physical impairment the amount of expenditure must be filled in next to the code **4022**, providing the expenditure was not covered by a medical scheme.

10.1.4 PERSON WITH A DISABILITY

- As a result of changes to legislation, persons with a disability must have their disability re-confirmed in order to continue to claim the deduction.
- Section 18(3) of the Income Tax Act defines “disability” to mean a person with a moderate to severe limitation on a person’s ability to perform daily activities as a result of a physical, sensory, communication, intellectual or mental impairment lasting more than a year and confirmed by a duly registered medical practitioner.
- An **ITR-DD form - Confirmation of diagnosis of disability form for an individual taxpayer**, which is available on the SARS website www.sars.gov.za must therefore be completed. For further details please refer to the Comprehensive Guide to the ITR12 Return for Individuals available on the SARS website www.sars.gov.za.
- Indicate whether you, your spouse or any of your qualifying children are considered to be a person with a disability by marking the yes or no block with an “X”.
- If yes indicate if this disability has been confirmed by a duly registered medical practitioner as prescribed, by marking the yes or no block with an “X”.
 - The ITR-DD form must be completed by you and the duly registered medical practitioner, for “yes” to be selected.
 - **The ITR-DD form must not be submitted to SARS with your return, but must be retained with all your relevant material for a period of five years should SARS require it in the future.**
- If you are a person with a disability, or your spouse or your child is a person with a disability and expenditure was incurred as a result of the disability and was not included in the amount reflected on the medical statement received from the medical aid scheme (if applicable), such amounts must be reflected next to the source code **4023**.
- Please refer to the Comprehensive Guide to the ITR12 for Individuals available on the:
 - SARS website www.sars.gov.za
 - Or call the SARS Contact Centre on 0800 00 SARS (7277) to determine what relevant material should be retained for a period of five years to substantiate your claim.

10.2 RETIREMENT AND INCOME PROTECTION CONTRIBUTIONS

10.2.1 PENSION FUND CONTRIBUTIONS

- Your current pension fund contributions are reflected on your IRP5/IT3(a) tax certificate and are contained in the tax certificate section.

- Only arrear pension contributions purchased in the year of assessment that do not appear on your IRP5/IT3(a) certificate, must be reflected next to the code **4002**.

10.2.2 CURRENT AND ARREAR RETIREMENT ANNUITY CONTRIBUTIONS

- Only contributions paid in respect of a policy that you yourself will benefit from can be claimed.
- Enter the contributions as reflected in the certificate(s) received from the institution(s) to which you made the contributions.
- Please note that the amounts reflected on your IRP5/IT3(a) will not be considered as a deduction as you must use the certificate received to complete this section.
- Although the amount on the certificate might not be the same as on the IRP5/IT3(a), you must complete the certificate amount under the code **4006**.

10.2.3 INCOME PROTECTION INSURANCE CONTRIBUTION

- A deduction will be considered in respect of policies where it covers you against the loss of income as a result of illness, injury, disability or unemployment and the amount payable in terms of the policy constitutes (or will constitute) income as defined.
- There are two dispensations applicable to the treatment of contributions to Income Protection Insurance Policies in an employer/employee relationship. The treatment depends on who owns the policy – the taxpayer (employee) or the employer of the taxpayer.
- Where the contributions are paid by an employer the amount benefit should be reflected as code 3801 on the IRP5/IT3(a) certificate.
 - This taxable fringe benefit is deemed to be contributions made by an employee and will qualify as a deduction in the hands of the employee.
 - This deduction will be reflected as code 4018 on the IRP5/IT3(a) certificate.
- Where the contribution is paid by a taxpayer and the employer took the contribution into account for PAYE purpose no fringe benefit will be reflected on the IRP5/IT3(a).
 - The contributions taken into account for PAYE purpose by the employer will be reflected as code 4018 on the IRP5/IT3(a) certificate.
 - Where the employer did not take such contributions into account for PAYE purposes, no code 4018 will be reflected on the IRP5/IT3(a) certificate.
- The amount for this deduction must be entered next to source code 4018 in the **“Retirement and Income Protection Contributions”** section of your return in order for it to be taken into account during the assessment process.

10.3 TRAVEL CLAIM AGAINST A TRAVEL ALLOWANCE

Note: All taxpayers are required to make use of a logbook when claiming against a travel allowance for the year of assessment. A logbook is available to all taxpayers, free of charge on the SARS website www.sars.gov.za.

- You may only claim travel expenses if you received a travel allowance that will be reflected as code **3701** and/or **3702** on your IRP5/IT3(a) tax certificate and maintained a logbook.

10.3.1 HOW TO DETERMINE KILOMETERS TRAVELLED

- If you received a travel allowance you have to claim travel expenses based on the actual business kilometres travelled excluding kilometres travelled to and from work.
 - Logbook
 - If you are in the possession of a properly completed logbook to record actual business kilometres travelled select the “Y” option next to the question “Did you use a logbook?”

- o Please note that the minimum information required for a logbook is the following:
 - . Date on which the travel took place
 - . The destination to and from
 - . The kilometres travelled
 - . The reason for the travel.
- The following fields must be completed:
 - o The vehicle registration number
 - o The make of the vehicle
 - o The model of the vehicle
 - o The year manufactured
 - o The cost price or cash value of the vehicle.

10.3.2 CALCULATION OF THE TRAVEL CLAIM

- To enable SARS to calculate your claim it is imperative that you provide the following information:
 - The cost price or cash value of the vehicle
 - Opening Total kilometres (odometer readings)
 - Start and end dates
 - Closing kilometres (odometer readings)
 - Business kilometres travelled.

EXAMPLE OF TRAVEL CLAIM AGAINST ALLOWANCE SECTION OF RETURN

Travel Claim Against Allowance - Rands only, no cents										TRVIF01 <input checked="" type="checkbox"/>
Did you use a logbook to determine your business km travelled?										Y <input checked="" type="checkbox"/> N <input type="checkbox"/>
Vehicle Registration No.	<input style="width: 100%;" type="text"/>									
Car Make	C O R S A L I T E <input style="width: 100%;" type="text"/>									
Car Model	<input style="width: 100%;" type="text"/>									
Year Manufactured	2 0 0 8 <input style="width: 100%;" type="text"/>									
Cost Price or Cash Value	R <input style="width: 100%;" type="text"/>									
Year Manufactured	2 0 0 6 <input style="width: 100%;" type="text"/>									
Details of Kilometres Travelled										
Starting Date (CCYYMMDD)	2 0 1 2 0 3 0 1 <input style="width: 100%;" type="text"/>									
Closing Date (CCYYMMDD)	2 0 1 3 0 2 2 8 <input style="width: 100%;" type="text"/>									
Opening Kilometres	1 5 8 9 6 4 <input style="width: 100%;" type="text"/>									
Closing Kilometres	2 4 3 6 5 4 <input style="width: 100%;" type="text"/>									
Total Kilometres	8 4 6 9 0 <input style="width: 100%;" type="text"/>									
Business Kilometres	3 5 6 8 9 <input style="width: 100%;" type="text"/>									

- Please note that without this information SARS will not be able to calculate the travel claim and will therefore not consider the claim.
- Travel expenses against a travel allowance can be claimed according to one of the following methods:
 - (i) Where accurate records of expenses have been kept: Complete the applicable items under the sub heading "Where Records of Actual Expenditure were kept?"
 - (ii) Where no records of expenses were kept: The cost of scale table will be used to calculate your claim if you did not complete the line items relating to the actual expenditure.

10.4 EMPLOYER PROVIDED VEHICLE

- This section of the return may only be completed as from the 2012 year of assessment.

- You may claim a deduction against a fringe benefit for an employer provided vehicle if you received income indicated as either source code **3802** and/or **3852** and the amount is captured on the tax certificate page on the ITR12 return.

10.4.1 HOW TO DETERMINE KILOMETERS TRAVELLED

- If you received an employer-provided vehicle allowance you have to reduce the fringe benefit allowance based on the actual business kilometres travelled.
 - Logbook
 - If you are in the possession of a properly completed logbook to record actual business kilometres travelled select the "Y" option next to the question "Did you use a logbook?"
 - Please note that the minimum information required for a logbook is the following:
 - Date on which the travel took place
 - The destination (To) and departure point (From)
 - The kilometres travelled
 - The reason for the travel.
 - The following fields must be completed:
 - The vehicle registration number
 - The make of the vehicle
 - The model of the vehicle
 - The Year manufactured.
 - The cost price or cash value of the vehicle

10.4.2 CALCULATION OF THE BUSINESS KILOMETRES

- To enable SARS to calculate your claim it is imperative that you provide the following information:
 - The cost price or cash value of the vehicle
 - Opening kilometres (odometer readings).
 - Start and end dates
 - Closing kilometres (odometer readings)
 - Business kilometres travelled.

EXAMPLE OF EMPLOYER PROVIDED VEHICLE SECTION OF RETURN

Employer Provided Vehicle - Rands only, no cents		EPVIG01	<input checked="" type="checkbox"/>
Did you use a logbook to determine your business km travelled?		Y	<input checked="" type="checkbox"/>
Vehicle Registration No.		<input type="text"/>	
Car Make		P O L O V I V O	
Car Model		2 0 1 0	
Year Manufactured	Cost Price or Cash Value	R 1 0 8 0 0 0	
2 0 0 9			
Details of Kilometres Travelled			
Starting Date (CCYYMMDD)	2 0 1 2 0 3 0 1		
Closing Date (CCYYMMDD)	2 0 1 3 0 2 2 8		
Opening Kilometres	0		
Closing Kilometres	3 8 9 7 6		
Total Kilometres	3 8 9 7 6		
Business Kilometres	1 8 9 4 5		

10.5.4 HOME OFFICE EXPENSES

- You only qualify for this deduction if you are employed; working for a salary and a condition of your employment is to bear the cost of maintaining a home office as your central business location.
- If you believe you are entitled to claim expenditure for a home office, the following formula must be used when calculating the amount to be deducted:
 - $A/B \times \text{total costs}$, where
 - A = The square metre area used for work
 - B = The total square metre area (including any outbuildings and the area used for work) of the residence
 - Total costs = the total costs incurred in the acquisition and upkeep of the property (excluding expenditure of a capital nature).
- Enter the amount calculated next to the code **4028** in this section of your return

10.5.5 TRAVEL EXPENSES (NO ALLOWANCE E.G.COMMISSION INCOME)

- If you did not receive a travel allowance but incurred travel expenses in the production of your income, you may claim a deduction if you are in possession of a properly completed logbook with record of actual business kilometres travelled. The amount of your claim must be filled in next to code **4015**.

10.5.6 AMOUNTS TAXED ON IRP5 BUT COMPLY WITH EXEMPTION I.T.O.SECTION 10(1)(o)(ii)

- You may only claim for this deduction if you have amounts that were taxed on the IRP5/IT3(a), and the provisions of section 10(1)(o)(ii) are met. These amounts should be completed next to source code **4041**. (Refer to the Comprehensive Guide to the ITR12 Return on Individuals on the SARS website www.sars.gov.za).
- Source code 4041 may not be claimed against the following income sources, which may appear on your IRP5/IT3(a):
 - **3602** – Income non-taxable
 - **3652** – Foreign income non-taxable
 - **3703** – Re-imbursable travel allowance non-taxable
 - **3753** – Foreign re-imbursable travel allowance non-taxable.
- The corresponding field in the “Amounts considered Non-Taxable” as well as the “Residency” containers must be completed, refer to section 9 above.

10.5.7 AMOUNTS REFUNDED I.T.O SECTION 11(nA) and 11(nB)

- Certain amounts that were received from the employer, taxed in a previous year of assessment and subsequently refunded to the employer during the current year of assessment can be claimed as a deduction subject to certain conditions. Examples of these are: maternity leave payments, bursaries, restraint of trade, etc.
- The amount must be completed next to the source code **4042**.

10.5.8 ALLOWABLE ACCOUNTANCY FEES

- This deduction can only be claimed if you are in receipt of income, other than salary, pension and/or annuities only. The amount calculated must be completed next to source code **4043**.
- The allowable amount will be determined by SARS.

10.5.9 LEGAL EXPENSE i.t.o. section 11 (c)

- You may claim legal expenses incurred in respect of any claim that is directly related to your salary package, such as a CCMA case where the claim will, as a result of a court order, be included in income or an out of court settlement in respect of labour disputes.
- These amounts must be completed next to source code **4044**.

10.5.10 USE OF MOTOR VEHICLE

Note: The deduction is applicable to 2011 year of assessment and prior. Effective from 2012 year assessment, all the taxpayers are required to make use of the "Employer provided Vehicle" calculation in section 10.4 above.

- Where you have been granted the use of a motor vehicle, which is supplied by your employer and you have travelled less than 10 000 km, for private use, for the year of assessment, you must keep accurate records in the form of a logbook.
- A deduction may be claimed and must be entered next to source code **4046**.

10.5.11 SECTION 8C LOSSES – TAXATION OF DIRECTORS AND EMPLOYEES ON VESTING OF EQUITY INSTRUMENTS

- Section 8C makes provision for any loss incurred by a director or an employee as a result of the vesting of any equity instrument during a year of assessment.
- The loss amount must be completed next to source code **4031**.

10.5.12 HOLDERS OF PUBLIC OFFICE: DEDUCTION i.t.o. SECTION 8(1)(d)

- Where you hold a public office, you may claim any expenses actually incurred in connection with such office, as a deduction.
- The amount must be completed next to the source code **4047**.

10.5.13 OTHER

- Other deductions not mentioned above that can be claimed i.t.o section 11(a) (Production of income related expenditure) must be claimed under this section.
- These "Other Deductions" will only be accepted where income source code **3606** is available and where **3606** exceeds 50% of the total of the amounts of codes **3697** and **3698** on your IRP5/IT3(a).
- Enter the amount next to source code **4016** in the field "Other" on your return.
- Provide a description of "Other" in the field "Description relating to other."

11. PARTNERSHIP DETAILS

- Provide the full name of the partnership of which you were a partner during the year of assessment.
- Specify your profit/loss sharing percentage during the year of assessment in the field next to %.
- Indicate whether you derived a profit/loss from the partnership during the year of assessment.
 - Place an "X" in the applicable field.

12. UNEMPLOYED

- This container will be populated if you indicate that you are unemployed on the wizard.
- There are two fields to be completed if the return is completed manually.
- The eFiling Step by Step guide published on the SARS website www.sars.gov.za provides the steps for filing via eFiling.

13. INFORMATION

- Should you require any further information, **please:**
 - Refer to the Comprehensive Guide available on the SARS website www.sars.gov.za
 - Visit your nearest SARS branch or
 - Call the SARS Contact Centre on **0800 00 SARS (7277)**.

Disclaimer

What is contained in this leaflet is intended as a guide only and is not considered to be a legal reference nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the leaflet should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may

- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).

ITR12: HOW TO COMPLETE YOUR INDIVIDUAL INCOME TAX RETURN
AUGUST 2013