





### FOREIGN INCOME (excluding CGT)

Gross foreign income – Rands only

Foreign Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>2</b>	<b>1</b>	<b>8</b>
Foreign dividends	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>2</b>	<b>1</b>	<b>6</b>

Taxable foreign income – Rands only

Business / Trading	Profit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>2</b>	<b>2</b>	<b>2</b>
	Loss	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>2</b>	<b>2</b>	<b>3</b>
Farming	Profit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>0</b>	<b>1</b>	<b>9</b>	<b>2</b>
	Loss	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>0</b>	<b>1</b>	<b>9</b>	<b>3</b>
Other	Profit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>2</b>	<b>2</b>	<b>8</b>
	Loss	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>2</b>	<b>2</b>	<b>9</b>
CFC	Profit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>2</b>	<b>3</b>	<b>0</b>

Foreign tax credits i.r.o. :

Foreign interest	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>1</b>	<b>1</b>	<b>3</b>
Foreign dividends	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>1</b>	<b>1</b>	<b>2</b>
Other foreign income	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>1</b>	<b>1</b>	<b>1</b>
Do you elect to be taxed on net foreign dividends?	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>Y</b>	<b>N</b>		

### CAPITAL GAIN / LOSS

Local	Profit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>2</b>	<b>5</b>	<b>0</b>		
	Loss	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>2</b>	<b>5</b>	<b>1</b>		
Foreign	Profit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>2</b>	<b>5</b>	<b>2</b>		
	Loss	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>2</b>	<b>5</b>	<b>3</b>		
Foreign tax credit in respect of foreign capital gain								<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
								<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
								<b>C</b>	<b>C</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>4</b>

### OTHER RECEIPTS AND ACCRUALS – Rands only

Royalties / Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Did you participate in any farming operations? If YES to the above, please complete the Farming Schedule.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<b>Y</b>	<b>N</b>					

### OTHER QUALIFYING DEDUCTIONS – Rands only

Expenses claimed against foreign taxable subsistence allowance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>0</b>	<b>1</b>	<b>9</b>
Travel expenses (no allowance – commission income)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>0</b>	<b>1</b>	<b>5</b>

### DIRECTORS / MEMBERS OF CC

Are you a director of a company / member of a close corporation? If YES to the above, please complete the Statement of Assets and Liabilities on this page.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>Y</b>	<b>N</b>
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### INFORMATION – DEDUCTIONS & ALLOWANCES

Have you submitted the Research & Development (Sec. 11D) information required to the Dept. of Science and Technology?	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>Y</b>	<b>N</b>		
In respect of how many learnerships did you claim an allowance i.t.o. Sec. 12H:											
Learnerships registered	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>4</b>	<b>9</b>	<b>8</b>
Learnerships completed	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>4</b>	<b>9</b>	<b>9</b>
Total cost i.r.o. UDZ (Sec. 13 <sup>qua</sup> ) buildings brought into use during this year of assessment:	<b>R</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>4</b>	<b>4</b>	<b>8</b>	<b>0</b>

### STATEMENT OF ASSETS AND LIABILITIES

LOCAL ASSETS	Fixed property	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	All improvements to property	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Shares in private companies	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Members interest in close corporations	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Loan accounts	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Financial instruments listed (e.g. shares, units in unit trusts, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Net capital of business, profession or farming	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Equipment, machinery, implements	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Motor vehicles, caravans, boats	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Debtors	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Stock	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Livestock – elected value(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Cash in bank and other similar institutions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Cash on hand	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Furniture	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Personal effects, e.g. jewellery, paintings and fire-arms	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Other assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<b>Total assets local</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
LOCAL LIABILITIES	Bonds	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Loan accounts	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Creditors	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Bank overdraft	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Other liabilities	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total liabilities local</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
FOREIGN	<b>TOTAL ASSETS FOREIGN</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<b>TOTAL LIABILITIES FOREIGN</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### ADDITIONAL DECLARATIONS

How many IRP5 / IT3(a) certificates did you receive?	<input type="text"/>	How many vehicles did you make use of to calculate your claim against your travel allowance?	<input type="text"/>	Indicate the number of sources from which you received trading / rental income that you do not consider as a single trade.	<input type="text"/>
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**LOCAL BUSINESS, TRADE AND PROFESSIONAL INCOME (including rental) - Rands only**

Description – Column 1	<input type="text"/>
Description – Column 2	<input type="text"/>
Unique identifier - Column 1	Unique identifier - Column 2
<input type="text"/>	<input type="text"/>

Income	Column 1	Column 2
Turnover / Sales	<input type="text"/>	<input type="text"/>
Cost of sales	<input type="text"/>	<input type="text"/>
Gross profit / loss	<input type="text"/>	<input type="text"/>
Income other than turnover	<input type="text"/>	<input type="text"/>

Expenditure	Column 1	Column 2
Accounting / Consulting / Commission fees	<input type="text"/>	<input type="text"/>
Bad / doubtful debts	<input type="text"/>	<input type="text"/>
Capital allowances / depreciation	<input type="text"/>	<input type="text"/>
Electricity / Rates and Taxes	<input type="text"/>	<input type="text"/>
Entertainment	<input type="text"/>	<input type="text"/>
Insurance (business related)	<input type="text"/>	<input type="text"/>
Interest / Finance charges	<input type="text"/>	<input type="text"/>
Lease payments	<input type="text"/>	<input type="text"/>
Legal costs	<input type="text"/>	<input type="text"/>
Rental	<input type="text"/>	<input type="text"/>
Repairs / Maintenance	<input type="text"/>	<input type="text"/>
Royalties and licence fees	<input type="text"/>	<input type="text"/>
Salaries and wages	<input type="text"/>	<input type="text"/>
Telephone	<input type="text"/>	<input type="text"/>
Travel costs	<input type="text"/>	<input type="text"/>
Other	<input type="text"/>	<input type="text"/>
Accounting profit / loss	<input type="text"/>	<input type="text"/>

Adjustments: Add back	Column 1	Column 2
Depreciation	<input type="text"/>	<input type="text"/>
Disallowable foreign expenses	<input type="text"/>	<input type="text"/>
Donations	<input type="text"/>	<input type="text"/>
Doubtful debts	<input type="text"/>	<input type="text"/>
Finance charges	<input type="text"/>	<input type="text"/>
Legal costs	<input type="text"/>	<input type="text"/>
Private / personal expenses	<input type="text"/>	<input type="text"/>
Provisions	<input type="text"/>	<input type="text"/>
Recoupment	<input type="text"/>	<input type="text"/>
Unproductive interest	<input type="text"/>	<input type="text"/>
Other	<input type="text"/>	<input type="text"/>

Adjustments: Allowable	Column 1	Column 2
Depreciation section 11(e)	<input type="text"/>	<input type="text"/>
Depreciation manufacturers, etc. section 12C	<input type="text"/>	<input type="text"/>
Elected depreciable asset allowance section 11(o)	<input type="text"/>	<input type="text"/>
Doubtful debt section 11(j)	<input type="text"/>	<input type="text"/>
Future expenditure section 24C	<input type="text"/>	<input type="text"/>
Learnership allowance section 12H	<input type="text"/>	<input type="text"/>
Research and Development section 11D	<input type="text"/>	<input type="text"/>
Urban Development Zone (UDZ) allowances Sec. 13quat	<input type="text"/>	<input type="text"/>
Other	<input type="text"/>	<input type="text"/>
<b>Taxable profit / loss</b>	<input type="text"/>	<input type="text"/>

Source code (refer to source code booklet)

Should the loss incurred be excluded (ring-fenced) for the calculation of your tax liability?  Y  N  Y  N

If you are a partner in a partnership, state profit / loss percentage     ,  %     ,  %

Please remember to complete the Statement of Assets and Liabilities on Page 3 of this return.

**INCOME FROM FARMING OPERATIONS (Personal IT48) – Rands only**

Do you participate in a farming partnership(s)?

Y  N

If YES, state the number of partnerships that you participate in

Complete an IT48V in respect of each partnership and attach to this return

**Personal Farming Operations**

Description

Unique identifier

Gross receipts and accruals including private usage

Partnership income (add profit / deduct loss)

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

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: (for example: donations and inheritance)

SUB-TOTAL (i)

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

Livestock purchased and received in exchange

Balance of livestock not allowed in the preceding year of assessment

SUB-TOTAL (ii)

LESS: Amount deducted [Sub-total (ii) limited to Sub-total (i)]

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

SUB-TOTAL

LESS: Expenses

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

Special depreciation

Net profit / loss

LESS: Amount of improvements deductible from net profit

**Taxable income / loss from farming operations**

Source code

If a loss was incurred, should it be excluded (ring-fenced) for the calculation of your tax liability?

Y  N

**Equalised rate selection**

3 year  5 year  None

Please remember to complete the Statement of Assets and Liabilities on Page 3 of this return.

**Special Depreciation Information**

	Current year	Subsequent year	Year following subsequent year
Balance b/f	<input type="text"/>	<input type="text"/>	<input type="text"/>
Purchases current year	<input type="text"/>		
Deductions i.r.o. purchases this year	<input type="text"/>	<input type="text"/>	<input type="text"/>
Deductions added back i.r.o. assets sold		<input type="text"/>	<input type="text"/>
Amount allowable current year	<input type="text"/>		

**Information on Improvements**

Balance b/f from previous year	<input type="text"/>
LESS: Recoupments	<input type="text"/>
PLUS: Purchases this year	<input type="text"/>
Total b/f from partnership IT48V's	<input type="text"/>
<b>Total improvements</b>	<input type="text"/>
Allowable deductions current year	<input type="text"/>
<b>Balance c/f to subsequent year</b>	<input type="text"/>