REPUBLIC OF SOUTH AFRICA

REPUBLIEK VAN SUID-AFRIKA

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GENERAL NOTICE
ALGEMENE KENNISGEWING

NOTICE 2906 OF 1999

SOUTH AFRICAN REVENUE SERVICE

PAYE (TAX DIRECTIVES)

The implementation of the New Income Tax System (NITS) has as one of its objectives to automate and expedite the processing of Applications for Tax Directives. To achieve this it was necessary to redesign current application forms (Forms A and D, B and C) used by funds when applying for tax directives. The forms hereunder are published for the information of all persons concerned with the administration of pension, provident and retirement annuity funds, to which the Second Schedule to the Income Tax Act (Act 58 of 1962, as amended) applies and replace the forms published under General Notice 234 of 1987 in Government Gazette 10692 of 10 April 1987.

Funds are requested to prepare their own forms according to the forms below. The forms will also be available on the SARS website (www.sars.gov.za).

KENNISGEWING 2906 VAN 1999

SUID-AFRIKAANSE INKOMSTEDIENS

LBS (BELASTINGAANWYSINGS)

Die implementering van die Nuwe Inkomstebelastingstelsel het as een van sy doelwitte die rekenarisering en bespoediging van die verwerking van Aansoeke om Belastingaanwysings. Om hierdie doelwit te bereik was dit nodig om die bestaande aansoekvorms (Vorms A en D, B en C) wat deur vondse gebruik word om aansoek te doen vir belastingaanwysings te herontwerp. Die vorms hieronder word vir die inligting van allle persone belas met die administrasie van pensioen-, voorsorgs- en uittredingannuïteitsfodse, waarop die Tweede Bylae by die Inkomstebelastingwet (Wet 58 van 1962, soos gewysig) van toepassing is, gepubliseer en vervang die vorms wat onder Algemene Kennisgewing 234 van 1987 in Staatskoerant 10692 van 10 April 1987 aangekondig is.

Fondse word versoek om hul eie vorms volgens die vorms hieronder voor te berei. Die vorms sal ook op die SARS website (www.sars.gov.za) beskikbaar wees.

REQUEST FOR A TAX DEDUCTION DIRECTIVE
FORM A&D
PENSION AND PROVIDENT FUNDS

YEAR OF ASSESSMENT ENDED ON C C Y Y M M D D

Tax reference number

FOR OFFICIAL USE
APPLICATION NUMBER

NOTE:
To be completed by the Trustee/Administrator of the fund in respect of all payments in consequence of member's death or retirement from the Fund, in excess of R30 000 or R 2 000 respectively, and submitted in lieu of Form IRP 3(a) to the taxpayer's Receiver of Revenue.

MEMBERS DETAILS

Surname Initial

Full names

Date of birth C C Y Y M M D D Identity no.

Other Identification

If the taxpayer/member is not registered for Income Tax, select one of the following reasons:

SITE **Unemployed** **Other**

If "other" provide a reason

Taxpayers Annual Salary R Employee no.

Residential address

Postal code

Postal address

Postal code

FUND DETAILS

Name of fund

Contact person

Tel no. C O D E

Fund approval no. 1 8 2 0 4 Type of fund: Pension

Membership no. Provident

Indicate whether this fund is: Postal

a public sector fund 01 Address

approved fund 02

other 99 Postal code

DETAILS OF GROSS LUMP SUM DUE

Reason for directive: Death Retirement due to ill-health Provident fund special concession

Date of accrual C C Y Y M M D D

Gross amount of lump sum payment R .

Total contributions by member to the fund (excluding interest and profit) R .

Where a member's contribution to a pension fund have exceeded such amounts as ranked for deduction against his income in terms of paragraph (k) of Section 11 of the Income Tax Act, state total amount or excess during membership. R .

The period taken into account in calculating the lump sum benefit in terms of the:

rules of the fund 01

period of employment 02

Date from C C Y Y M M D D **Date to** C C Y Y M M D D = Completed years

Date on which the member became a member of the fund. C C Y Y M M D D

Are you aware of any lump sum benefits which accrue or have accrued to the member from this fund or any other fund? **YES** **NO**

DATE OF ACCRUAL	AMOUNT	NAME OF FUND
C C Y Y M M D D	R ,	
C C Y Y M M D D	R ,	

DETAILS OF SALARY EARNED

Highest average salary earned by the taxpayer during any 5 consecutive year in the service of the employer during his membership to the fund:

YEAR	SALARY
C C Y Y	R
C C Y Y	R
C C Y Y	R
C C Y Y	R
C C Y Y	R
TOTAL	R

Average for 5 years or lesser period if employee employed for lesser period R

ON DEATH:

The members salary during 12 month immediately preceding death R

NOTE:

Salary includes any amount received or receivable annually under a contract of service as also cost of living allowances, commission, shares of profits, etc., but not occasional bonuses or fees which were dependent on the whim of Directors or employer.

DETAILS OF EMPLOYER:

NAME

PAYE reference no.

Contact person

Telephone no. CODE

Postal address

Postal code

Physical address

Postal code

Certified to be true and correct.

Signature
ADMINISTRATOR

Date

REQUEST FOR A TAX DEDUCTION DIRECTIVE
FORM B
PENSION AND PROVIDENT FUNDS

YEAR OF ASSESSMENT ENDED ON C C Y Y M M D D

Tax reference number

FOR OFFICIAL USE
APPLICATION NUMBER

NOTE:
To be completed by the Trustee/Administrator of the fund in respect of all payments in consequence of member's death or retirement from the Fund, in excess of R30 000 or R 2 000 respectively, and submitted in lieu of Form IRP 3(a) to the taxpayer's Receiver of Revenue.

MEMBERS DETAILS

Surname Initial

Full names

Date of birth C C Y Y M M D D Identity no.

Other Identification

If the taxpayer/member is not registered for Income Tax, select one of the following reasons:

SITE **Unemployed** **Other**

If "other" provide a reason

Taxpayers Annual Salary R Employee no.

Residential address

Postal code

Postal address

Postal code

FUND DETAILS

Name of fund

Contact person Tel no. C O D E

Fund approval no. 1 8 2 0 4 Type of fund: Pension

Membership no. Provident

Indicate whether this fund is: Postal

a public sector Address

approved fund

other Postal code

DETAILS OF GROSS LUMP SUM DUE

Reason for directive: Transfer Winding up / Withdrawal

Resignation

Gross amount of lump sum payment R .

Date of accrual C C Y Y M M D D

Date on which membership commenced C C Y Y M M D D

The period, if any, during which the member was a member of another public sector fund

From C C Y Y M M D D **to** C C Y Y M M D D = Completed years

In the case of a provident fund, total contributions

(excluding profit and interest) by member to the fund R .

Did the fund pay any portion of the lump sum payment into another fund?		YES / NO
If "YES", state the **name of the transferee fund**		
The transferee **fund's type**	Pension fund	01
	Provident fund	02
	Retirement Annuity	03
The transferee **fund's approval number,** if any		
Is the transferee fund a public sector fund		YES / NO
The **amount transferred** to the transferee fund		R .
If the policy of insurance is ceded to the member, state the surrender value as at date of cession (for the purpose of paragraph 4(2) bis of the Second Schedule)		R .
Where the member's contribution to a pension fund have exceeded such amounts as ranked for deduction against his income in terms of section 11(k) of the Income Tax Act No. 58 of 1962, as amended or the corresponding provisions of any previous Income Tax Act, state total amount of excess during membership.		R .
Where a pension fund was formerly a provident fund and the assets of the latter was incorporated in the former, state total contributions by the member to the fund during the time it was a provident fund.		R .

Certified to be true and correct to the best of my knowledge.

Signature
ADMINISTRATOR

DATE

REQUEST FOR A TAX DEDUCTION DIRECTIVE
FORM C
RETIREMENT ANNUITY FUND

YEAR OF ASSESSMENT ENDED ON C C Y Y M M D D

Tax reference number

FOR OFFICIAL USE
APPLICATION NUMBER

NOTE:
To be completed by the Trustee/Administrator of the fund in respect of all payments in consequence of member's death or retirement from the Fund, in excess of R30 000 or R 2 000 respectively, and submitted in lieu of Form IRP 3(a) to the taxpayer's Receiver of Revenue.

MEMBERS DETAILS

Surname

First names

Date of birth C C Y Y M M D D Identity number

Other identification

If the taxpayer / member is not registered for Income tax, select one of the following reasons:

SITE **Unemployed** **Other**

If "other" provide a reason

Annual Salary R Employee no.

Residential

Address

Postal code

Postal

address

Postal code

FUND DETAILS

Name of fund

Contact person

Tel. no.

Fund approval no. 1 8 2 0 4 Policy no.

Indicate whether this fund is: approved fund 02 other 99

Postal

address

Postal code

DETAILS OF GROSS LUMP

Reason for directive: Retirement ☐ Retirement due to ill health ☐

Transfer ☐ Death prior to retirement ☐

Death after retirement ☐

Date of accrual C C Y Y M M D D

Gross amount of lump sum payment R

Total value of full annuity R

Commencement date of policy

Did the fund pay any portion of the lump sum into another retirement annuity fund? **YES** **NO**

If "YES" state the NAME OF THE FUND

FUND NUMBER

THE AMOUNT TRANSFER R

On death of member after attainment of the age of 55: What amount would the taxpayer have derived in respect of the commutation of one-third of the annuity to which he would have become entitled from the fund if he had retired from the fund if he had retired the day preceding his death? R

Has there been any benefit paid to the member on a previous occasion?

If "YES", provide particulars of the benefits paid:

DATE OF ACCRUAL	AMOUNT	NAME OF FUND
C C Y Y M M D D	R	
C C Y Y M M D D	R	
C C Y Y M M D D	R	

Certified that the above information is true and correct.

Signature
ADMINISTRATOR

DATE

AANSOEK OM BELASTINGAANWYSING
VORM A&D
PENSIOEN- EN VOORSORGSFONDSE
JAAR VAN AANSLAG EINDIGEND OP

Belastingverwysingnommer

VIR KANTOORGEBRUIK
AANSOEKNOMMER

Nota:
Om deur die Trustee/Bestuurder of Versekeraar van 'n fonds in die geval van alle enkelbedragbetalings wat gemaak moet word as gevolg van die uittrede of afsterwe van die lid, ingevul te word en in plaas van vorm IRP 3(a) aan die belastingpligtige se Ontvanger van Inkomste verstrek te word, waar die enkelbedrag R2 000 en R30 000 onderskeidelik oorskry.

BESONDERHEDE VAN LID

Van — Voorletters

Volle name

Geboorte-datum — Identiteitsnommer

Ander identifikasie

Indien die belastingpligtige nie vir Inkomstebelastingdoeleindes geregistreer is nie, dui een van die volgende redes aan:

SIBW — **Werkloos** — **Ander**

Indien "ander" verskaf redes

Jaarlikse salaris R — Werknemernommer

Woonadres

Poskode

Posadres

Poskode

BESONDERHEDE VAN FONDS

Naam van fonds

Kontakpersoon

Telefoon-no.

Goedgekeurde fonds-no 1 8 2 0 4 — Tipe fonds: Pensioenfonds

Lidmaatskap-no. — Voorsorgsfonds

Dui aan of hierdie fonds 'n fonds is wat: — Posadres

deur wetgewing ingestel is

'n goedgekeurde fonds is

Poskode

BESONDERHEDE VAN BRUTO ENKELBEDRAG BETAALBAAR

Rede vir aansoek (Dui aan met 'n "X")

Dood — Aftrede as gevolg van swak gesondheid

Aftrede — Voorsorgsfonds spesiale konsessie

Datum van toevalling EEJJ MM DD

Bruto enkelbedrag betaalbaar R

Totale bydraes deur die lid aan die fonds (uitgesluit rente en winste). R

Waar die lid se bydraes tot die pensioenfonds die bedrag wat toegelaat is as 'n aftrekking ingevolge par.(k) van artikel 11 van die Inkomstebelastingwet oorskry het, dui hierdie bedrag aan: R

Die tydperk van diens regstreeks inberekening gebring in die berekening van die enkelbedrag voordeel is in terme van:

aantal jare diens 0 1 — aantal jare lidmaatskap 0 2

Datum van — Tot — = — voltooide jare

Datum waarop die lid 'n lid geword het van die fonds

Is daar al voorheen 'n enkelbedrag aan die lid vanuit hierdie fonds of enige ander fonds, betaal? JA NEE

Indien"JA", voorsien die volgende inligting ten opsigte van die voordele betaal:

TOEVALLINGSDATUM	BEDRAG	NAAM VAN FONDS
EEJJ MM DD	R .	
EEJJ MM DD	R .	
EEJJ MM DD	R .	

BESONDERHEDE VAN SALARIS ONTVANG

Hoogste gemiddelde salaris werklik deur die werknemer ontvang gedurende enige 5 agtereenvolgende jare diens by die werkgewer dedurende sy lidmaatskap aan die fonds.

JAAR	SALARIS
EEJJ	R
EEJJ	R
EEJJ	R
EEJJ	R
EEJJ	R
TOTAAL	R

Gemiddelde vir 5 jaar of korter periode indien werknemer korter in diens was. R

MET DOOD:
Die lid se salaris gedurende die 12 maande voor dood ontvang R

Nota: **Salaris in hierdie konteks gebruik verteenwoordig enige bedrag deur die werknemer jaarliks ontvang onder 'n kontrak van diens, asook toelae ten opsigte van lewenskoste ontvang, kommissie, deel van winste, ens. maar uitgesluit enige toevallige bonusse of fooie wat afhanklik is van die werkgewer of direkteur se beslissing.**

BESONDERHEDE VAN WERKGEWER:

Naam
LBS-verwysingsnommer
Kontakpersoon
Telefoonnommer
Posadres
Poskode
Fisiese besigheidsadres
Poskode

Gesertifiseer as waar en juis

Handtekening
Administrateur

Datum

AANSOEK OM BELASTINGAANWYSING
VORM B
PENSIOEN- EN VOORSORGSFONDSE

JAAR VAN AANSLAG EINDIGEND OP ☐☐☐☐ ☐☐ ☐☐

Belastingverwysingnommer ☐☐☐☐☐☐☐☐☐☐

VIR KANTOORGEBRUIK
AANSOEKNOMMER
☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Nota:
Om deur die Trustee/Bestuurder of Versekeraar van 'n fonds in die geval van alle enkelbedragbetalings wat gemaak moet word as gevolg van die uittrede of afsterwe van die lid, ingevul te word en in plaas van vorm IRP 3(a) aan die belastingpligtige se Ontvanger van Inkomste verstrek te word, waar die enkelbedrag R2 000 en R30 000 onderskeidelik oorskry.

BESONDERHEDE VAN LID:

Van ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐ Voorletters ☐☐☐☐☐

Volle name ☐☐

Geboorte-datum ☐☐☐☐ ☐☐ ☐☐ Identiteitsnommer ☐☐☐☐☐☐☐☐☐☐☐☐☐

Ander identifikasie ☐☐☐☐☐☐☐☐☐☐

Indien die belastingpligtige nie vir Inkomstebelastingdoeleindes geregistreer is nie, dui een van die volgende redes aan:

SIBW ☐ **Werkloos** ☐ **Ander** ☐

Indien "ander" verskaf redes ______________________

Jaarlikse salaris **R** ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐ Werknemernommer ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Woonadres ☐☐
☐☐
☐☐

Poskode ☐☐☐☐

Posadres ☐☐
☐☐
☐☐

Poskode ☐☐☐☐

BESONDERHEDE VAN FONDS

Naam ☐☐

Kontakpersoon ☐☐

Telefoon-no. ☐☐☐☐☐☐☐☐ ☐☐☐☐☐☐☐☐☐☐

Goedgekeurde fonds-no. 1 8 2 0 4 ☐☐☐☐☐☐☐☐☐☐

Lidmaatskapsnommer ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Tipe fonds: Pensioenfonds ☐
Voorsorgsfonds ☐

Dui aan of hierdie fonds 'n fonds is wat:
deur wetgewing ingestel is ☐
'n goedgekeurde fonds is ☐
ander ☐

Posadres ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐
☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐
☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Poskode ☐☐☐☐

BESONDERHEDE VAN BRUTO ENKELBEDRAG BETAALBAAR

Rede vir aansoek (Dui aan met 'n "X")

Oorplaas ☐ Likwidasie/onttrekking ☐
Bedanking ☐

Bruto enkelbedrag betaalbaar **R** ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐ ☐☐

Datum van toevalling ☐☐☐☐ ☐☐ ☐☐

Datum van lidmaatskap ☐☐☐☐ ☐☐ ☐☐

Die periode, indien enige, waar die lid 'n lid was aan 'n ander goedgekeurde wet ingestelde fonds.

Van [ ] [ ] [ ] tot [ ] [ ] [ ] = [ ] Voltooide jare

In die geval van 'n voorsorgsfonds, die totalae bydrae (uitgesluit rente en winste) deur lid aan die fonds. R[ ] [ ]

Het die Fonds enige gedeelte van die enkelbedragbetaling in 'n ander goedgekeurde pensioen-, voorsorgs- of annuïteitsfonds oorbetaal? **JA** **NEE**

Indien "JA" verskaf die volgende:

Naam van die fonds in oorgedrae [ ]

Die oorgeplaasde fonds tipe:

Pensioen	01
Voorsorgsfonds	02
Uittredingsannuïteitsfonds	03

Goedgekeurde fondsnommer

Is die fonds deur wetgewing ingestel? **JA** **NEE**

Die bedrag oorgedra na die fonds R[ ] [ ]

Indien die polis gesedeer is aan die lid, dui die afkoopwaarde soos op datum van sedering aan (vir die doeleindes van paragraaf 4(2) bis van die Tweede Bylae R[ ] [ ]

Waar 'n lid se bydraes aan 'n pensioenfonds die bedrae toelaatbaar as aftrekking in terme van Artikel 11(k) van die Inkomstebelastingwet, No. 58 van 1962 of enige ooreenstemmende voorskrifte van enige voorafgaande Inkomstebelastingwet, oorskry het, dui die totale bedrag aan wat oorskry het gedurende sy lidmaatskap. R[ ] [ ]

Waar 'n pensioenfonds voorheen 'n voorsorgfonds was en die bates van die laasgenoemde geïnkorporeer is in die eersgenoemde, meld die totale bydraes deur die lid aan die fonds gedurende die periode waartydens dit 'n Voorsorgsfonds was. R[ ] [ ]

Gesertifiseer as waar en juis

____

Handtekening
Administrateur

[ ] [ ] [ ]
Datum

REQUEST FOR A TAX DEDUCTION DIRECTIVE
FORM C
RETIREMENT ANNUITY FUND

YEAR OF ASSESSMENT ENDED ON C C Y Y M M D D

Tax reference number

FOR OFFICIAL USE
APPLICATION NUMBER

NOTE:
To be completed by the Trustee/Administrator of the fund in respect of all payments in consequence of member's death or retirement from the Fund, in excess of R30 000 or R 2 000 respectively, and submitted in lieu of Form IRP 3(a) to the taxpayer's Receiver of Revenue.

MEMBERS DETAILS

Surname

First names

Date of birth C C Y Y M M D D Identity number

Other identification

If the taxpayer / member is not registered for Income tax, select one of the following reasons:

SITE **Unemployed** **Other**

If "other" provide a reason

Annual Salary R Employee no.

Residential Address

Postal code

Postal address

Postal code

FUND DETAILS

Name of fund

Contact person

Tel. no.

Fund approval no. 1 8 2 0 4 Policy no.

Indicate whether this fund is: approved fund 02 other 99

Postal address

Postal code

DETAILS OF GROSS LUMP

Reason for directive: Retirement ☐ Retirement due to ill health ☐

Transfer ☐ Death prior to retirement ☐

Death after retirement ☐

Date of accrual C C Y Y M M D D

Gross amount of lump sum payment R

Total value of full annuity R

Commencement date of policy

Did the fund pay any portion of the lump sum into another retirement annuity fund? **YES** **NO**

If "YES" state the NAME OF THE FUND

FUND NUMBER

THE AMOUNT TRANSFER R

On death of member after attainment of the age of 55: What amount would the taxpayer have derived in respect of the commutation of one-third of the annuity to which he would have become entitled from the fund if he had retired from the fund if he had retired the day preceding his death? R

Has there been any benefit paid to the member on a previous occasion?

If "YES", provide particulars of the benefits paid:

DATE OF ACCRUAL	AMOUNT	NAME OF FUND
C C Y Y M M D D	R	
C C Y Y M M D D	R	
C C Y Y M M D D	R	

Certified that the above information is true and correct.

Signature
ADMINISTRATOR

DATE

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