SARS

Application for a Tax Directive: Section 8A or 8C amount
Any amount to be included under section 8A or 8C of the Income Tax Act

IRP3(s)

FOR OFFICE USE

Application no.

Taxpayer Details

Field	Value
Taxpayer reference no.	
Year of Assessment ended on (CCYYMMDD)	
Surname	
First Name(s)	
Other Name	
Initials	
Date of Birth (CCYYMMDD)	
Identity Number	
Passport/ Permit no.	
Passport Country / Country of Origin (e.g. South Africa = ZAF)	
Annual Salary R	,
Employee number	

Residential Address

Postal Code

Postal Address

Postal Code

Particulars of Employer

Field	Value
PAYE Reference No.	7
Name of Employer	
Contact Person	
Tel No.	
Email address of Employer	

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Particulars of Employer (continued)

Business Address

Postal Code

Postal Address

Postal Code

Amount Details

Mark the applicable reason for the directive application request with an X:

Revenue gain i.r.o rights to acquire marketable securities in terms of section 8A	Revenue gain i.r.o the vesting of equity instruments in terms of section 8C	Amounts in terms of par (dd) of the proviso to section 10(1)(k)(i) dividends
Amounts in terms of par (ii) of the proviso to section 10(1)(k)(i) dividends	Amounts in terms of par (jj) of the proviso to section 10(1)(k)(i) dividends	Amounts in terms of par (kk) of the proviso to section 10(1)(k)(i) dividends

Date of accrual (CCYYMMDD)

Is the Employee a tax resident?   Yes   No

Is the exemption in terms of section 10(1)(o)(ii) applicable?   Yes   No

Indicate the qualifying 12 months period(s) during which the exemption in terms of section 10(1)(o)(ii) applies:

Start date (CCYYMMDD)   End date (CCYYMMDD)

Total number of work days during above qualifying period: Number of work days outside SA during above qualifying period

Start date (CCYYMMDD)   End date (CCYYMMDD)

Total number of work days during above qualifying period   Number of work days outside SA during above qualifying period

Start date (CCYYMMDD)   End date (CCYYMMDD)

Total number of work days during above qualifying period   Number of work days outside SA during above qualifying period

Start date (CCYYMMDD)   End date (CCYYMMDD)

Total number of work days during above qualifying period   Number of work days outside SA during above qualifying period

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Amount Details (continued)

Start date (CCYYMMDD) [ ][ ][ ][ ][ ][ ][ ][ ]

End date (CCYYMMDD) [ ][ ][ ][ ][ ][ ][ ][ ]

Total number of work days during above qualifying period [ ][ ][ ][ ]

Number of work days outside SA during above qualifying period [ ][ ][ ][ ]

Please provide source period relating to the section 8A/8C revenue gain:

Start date (CCYYMMDD) [ ][ ][ ][ ][ ][ ][ ][ ]

End date (CCYYMMDD) [ ][ ][ ][ ][ ][ ][ ][ ]

Total number of work days during source period [ ][ ][ ][ ]

Number of work days outside SA during source period [ ][ ][ ][ ]

Gross value of gain/amount   R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]

Year of Assessment in source period	Total work days in source period during YOA	Total work days outside SA in source period during YOA	Deemed accrual for sec 10(1)(o)(ii) calculation Total work days in yoa / Tot. work days in source period X Gross gain amount
[ ][ ][ ][ ]	[ ][ ][ ]	[ ][ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]
[ ][ ][ ][ ]	[ ][ ][ ]	[ ][ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]
[ ][ ][ ][ ]	[ ][ ][ ]	[ ][ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]
[ ][ ][ ][ ]	[ ][ ][ ]	[ ][ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]
[ ][ ][ ][ ]	[ ][ ][ ]	[ ][ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]
[ ][ ][ ][ ]	[ ][ ][ ]	[ ][ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]
Total	[ ][ ][ ]	[ ][ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]

Year of Assessment in source period	How much of the exemption was used during each year of assessment up to date of vesting?	Portion of the gain qualifying for exemption (Tot. work days outside SA in yoa / Tot. work days in source period X Gross gain amount)
[ ][ ][ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]
[ ][ ][ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]
[ ][ ][ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]
[ ][ ][ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]
[ ][ ][ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]
[ ][ ][ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]
Total	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]	R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]

Total Gross value of gain less gain qualifying for exemption = taxable portion   R [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] , [ ][ ]

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Amount Details (continued)

Exempt amount of the gain/amount under section 10(1)(o)(ii) [(*Number of work days outside SA during source period* / *Total number of work days during source period*) X *Gross Value*] R ⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚ , ⬚⬚

Taxable portion of gain/amount R ⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚⬚ , ⬚⬚

Declaration

I declare that the information furnished is true and correct in every respect.

Date (CCYYMMDD) ⬚⬚⬚⬚⬚⬚⬚⬚

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

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