

This page allows the company to customise the ITR14 return.

**Company / Close Corporation Information**

**Registered Details**

Have the banking, public officer and contact details of the company been verified and confirmed as correct? (Refer to guide) Y  N

**Dormant**

Is the company dormant? Y  N

Did the company become dormant / inactive during the year of assessment? Y  N

Specify the movement in assets, liabilities and / or reserves  
R

**Company Type**

Is the company a body corporate established in terms of the Sectional Titles Act or a share block company defined in the Share Blocks Control Act as referred to in s10(1)(e)? Y  N

Specify the gross income (sales / turnover plus other income) in respect of the year of assessment  
R

Specify the total assets (current and non-current) of the company in respect of the year of assessment  
R

Return Type:

**Capital Gain / Loss Transactions**

Did the company have any transactions or events which resulted in a locally sourced capital gain or loss (including cryptocurrency)? Y  N

Did the company have any transactions or events which resulted in a foreign sourced capital gain or loss (including cryptocurrency)? Y  N

Has any debt been reduced for no consideration which has the effect of reducing the company's assessed capital loss under paragraph 12A(4) of the Eighth Schedule? Y  N

Was the reduction for a local asset? Y  N

Was the reduction for a foreign asset? Y  N

**Voluntary Disclosure Programme**

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

**Small Business Corporation**

Is the company a Small Business Corporation as defined in s12E? Y  N

**Special Economic Zones**

Is the company a qualifying company as defined in s12R? Y  N

**Venture Capital Company Investments**

Did the company invest in SARS approved Venture Capital Companies in exchange for the issue of shares during this year of assessment? Y  N

Specify the number of investments made in SARS approved Venture Capital Companies

**Deduction (s7F) in respect of SARS Interest Repaid**

Does the company want to claim a deduction i.t.o s7F i.r.o. SARS interest repaid that was previously taxed i.t.o. s7E? Y  N

**Donations**

Does the company want to claim donations made to a approved organisation in terms of s18A? Y  N

Is the company a collective investment scheme? Y  N

How many organisations did the company make donations to?

**Tax Credits**

Will the company be claiming PAYE credits reflected on an IRP5 tax certificate? Y  N

Specify the number of IRP5 certificates

Will the company be claiming any foreign Tax credits not relating to Capital Gains Transactions in terms of s6quat(1A) and/or a treaty? Y  N

Were any tax credits refunded / discharged during the year of assessment for which a rebate was allowed during a previous year of assessment? Y  N

Will the company be claiming a deduction on SA sourced trading income (i.e. s6quat(1)(C)) ? Y  N

**Company Information**

Is the company a partner in a partnership/joint venture? Y  N

How many partnerships/joint ventures?

Is the company a Personal Service Provider as defined in the Fourth Schedule? Y  N

**Company Information (continue)**

Is the company resident in South Africa for income tax purposes? Y  N

How many different classes of shares have been issued by the company?

Did the company cease to be a resident during this year of assessment? Y  N

Did the company have any transactions (including mining activities) relating to cryptocurrency (excluding CGT)? Y  N

Did the company qualify for a Urban Development Zone deduction (s13quat) ? Y  N

Did the company enter into any reportable arrangement in terms of s34 – 39 of the Tax Administration Act or s80M-s80T of the Income Tax Act? Y  N

Specify the number of reportable arrangements

Were any dividends declared during the year of assessment? Y  N

Is the company part of a group of companies that prepares consolidated financial statements? Y  N

Is the company a member of a Multinational Entity (MNE) group as defined in the Country-by-Country (CbC) Regulations? Y  N

Does the company elect to be a headquarter company in terms of s9I for this year of assessment? Y  N

Did the company receive / accrue any foreign income or incur any foreign expenditure or pay any royalties, interest, dividends or consulting fees to a non-resident? Y  N

For years of assessment commencing on or after 1 April 2012 (for prior years refer to guide), did the company enter into any transaction, operation, scheme, agreement or understanding as set out in s31(1)(a)? Y  N

Did the company receive / accrue income? Y  N

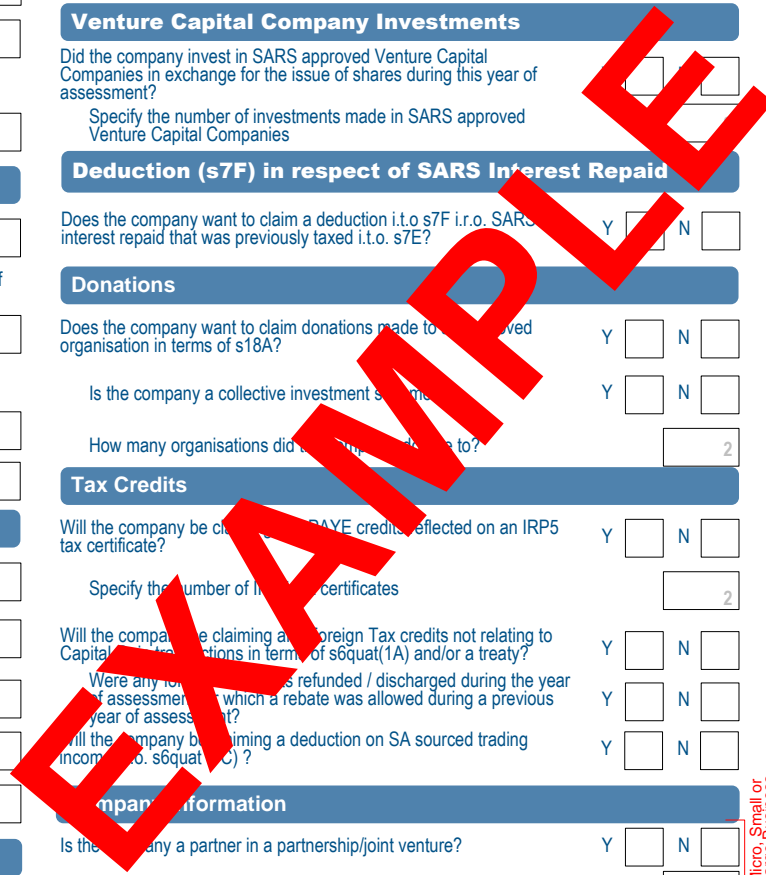
Did the company incur expenditure? Y  N

**Customs Information**

Is the company registered/licensed for Customs purposes? Y  N

Indicate the number of Customs Client Codes allocated to this company

Group 1 - Micro, Small or Medium to Large Business  
Group 2 - Small or Medium to Large Business  
Group 3 - Medium to Large Business



Group 1 - Micro, Small or Medium to Large Business



Taxpayer Reference Number

10

Year of Assessment

4

**Company / Close Corporation Particulars**

Registered Name  53

Trading Name  53

Company / CC Reg No.  15 Financial Year End (CCYMMDD)  8

Is this return in respect of a branch / permanent establishment / agency of a foreign company? Y  N

Please indicate where the majority of the company's taxable income / loss is derived from (mark only one box)

Eastern Cape  Free State  Gauteng  Kwazulu Natal  Limpopo  Mpumalanga  Northern Cape  Northern West  Northern Cape  Western Cape  International

Select the Standard Industry Code (SIC) applicable to the main activity of the Company  5

State the profit code of your main source of income.  4

If the profit code is "other not specified", please provide a description

56

**Tax Practitioner Details (if applicable)**

Registration No.  9 Tel No.  15 Mark here with an 'X' if you declare that you do not have an email address.

Tax Practitioner Email address

**Dormant Company Details**

What is the reason for dormancy?  52

Is the company acting as, or carrying on the activities, of a nominee? Y  N

Is the company a party to any contract in terms of which it has undertaken to conduct any activity or hold any assets on behalf of another person during the current or a future year of assessment? Y  N

Did the company receive any taxable passive income? Y  N

Taxable passive income R  10 4290

**Voluntary Disclosure Programme**

If no VDP application was made, change your VDP answer to "No" on the first page of this return

Please indicate the VDP application no. issued by SARS  10

**Declaration**

I declare

- That I am a duly appointed Public Officer / Representative of the company
- The information furnished in this return is to the best of my knowledge both true and correct
- I have disclosed the gross amounts of all income received and / or accrued to this company during the period covered by this return
- I have the necessary financial records and supporting schedules to support all declarations on this return which I will retain for audit purposes.

Date (CCYMMDD)  8

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or call 0800 00 SARS (7277)

XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX

Please ensure you sign over the 2 lines of 'X's above

**International**

Does the company own any foreign assets or investments? Y  N

Did the company receive any income subject to foreign taxes paid / payable? Y  N

Were any payments made to a non-resident person in compensation for the rendering of services in South Africa? Y  N

Total payments made  
R

**Foreign Exchange Gains / Losses**

Is the foreign exchange gain / loss incurred in respect of an exchange item where the counterparty is a connected person? Y  N

If Yes, was the foreign exchange gain / loss realised during this year of assessment? Y  N

Is the company a domestic treasury management company as defined in s1? Y  N

**Foreign Dividends**

Did the company receive any foreign dividends? Y  N

Has the company claimed an exemption for any foreign dividends as referred to in s10(1)(k)(ii)(dd) or s10B (2)(a) ? Y  N

Were any of the foreign dividends subject to the participation exemption? Y  N

**Capital Gains**

Has the company claimed an exemption for any amounts relating to the disposal of equity shares in a foreign company, as contemplated in par 64B of the Eighth Schedule? Y  N

**SA Withholding Tax**

Was any tax withheld against royalties, interest or dividends? Y  N

**Controlled Foreign Company**

Does the company directly or indirectly hold more than 10% of the total participation rights or voting rights in a Controlled Foreign Company (s9D)? Y  N

Please confirm that the applicable schedule (IT10) has been completed and will be attached as a supporting document to this return (refer to guide)

Specify the number of Controlled Foreign Companies

**International (continued)**

**Double Taxation**

Did the company earn any income from a foreign source that was not taxable in South Africa in accordance with a double taxation agreement? Y  N

**Reportable Arrangement**

Specify the reportable arrangement number:

Is the company a participant in any arrangements which has the following features:

Round trip financing (s80D)? Y  N

Elements that have the effect of offsetting or cancelling each other (s80C)? Y  N

Presence of an accommodating or tax-indifferent party (s80E)? Y  N

**Dividends Declared**

Specify the total dividends declared consisting of the following:

Total dividends subject to STC (Before 1 April 2012)  
R

Total dividends subject to dividends tax (From 1 April 2012)  
R

Total dividends exempt from dividends tax  
R

Total dividends subject to double taxation relief  
R

Total dividends in specie declared  
R

**STC Credits**

Were any STC credits (s64J) utilised against the total dividends declared? Y  N

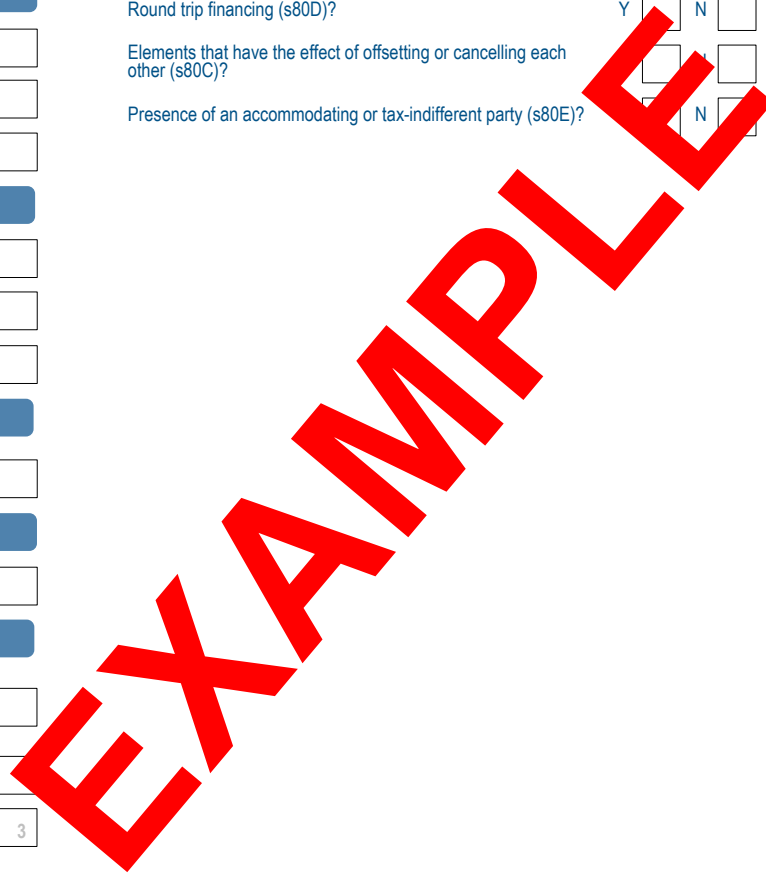
If Yes, specify the following:

STC credits opening balance  
R

Plus: STC credits received  
R

Less: STC credits utilised  
R

STC credits closing balance  
R



### Non-Residency

Is the company resident outside South Africa due to:

Foreign incorporation (and not being effectively managed in SA)? Y  N

By virtue of a treaty to avoid double taxation? Y  N

Date on which the company ceased to be a resident:  Date (CCYYMMDD)

### Headquarter Company

**Note:**

Please complete the RCH01 schedule and attach as a supporting document to this return (refer to guide).

Does the company comply with the requirement that each of its shareholders (alone or together with any other company that forms part of the same group of companies as the shareholders) hold at least 10% of the equity shares and voting rights in the company throughout the year of assessment and all previous years of assessment? Y  N

Does the company comply with the requirement that at least 80% of the cost of its total assets (excluding cash and bank deposits payable on demand) is attributable to assets as listed in s9(2)(b)? Y  N

Does the company comply with the requirement that where its gross income (excluding exchange differences determined in terms of s24i) exceeds R5 million, at least 50% of that gross income consists of amounts described in s9(2)(c)? Y  N

### Personal Service Provider

Was any service rendered on behalf of the company rendered by a connected person in relation to the company? Y  N

How many full-time employees are on a full-time basis engaged in rendering any service of the company, excluding those who are shareholders or members or are connected to such shareholder or member?

Would the person who is personally rendering the service have been regarded as an employee of the client if the service was rendered directly to the client and not through the company? Y  N

Must the person who is rendering the service, perform the duties mainly at the premises of the client, and if so, is that person subject to the control or supervision of the client as to the manner in which the duties are performed or are to be performed? Y  N

Does more than 80% of the income from services rendered by the company consist of or is likely to consist of amounts directly or indirectly received from any one client, or from any associated institution in relation to the client? Y  N

Were the necessary adjustments made in respect of expenses not allowable in terms of s23(k)? Y  N

### Additional Assessment Information

Do you give consent that SARS can provide the attached financial statements to the Companies and Intellectual Property Commission (CIPC)? Y  N

Have the financial statements been audited? Y  N

Have the financial statements been reviewed? Y  N

If Yes, provide the name of the entity that conducted the audit/review

Have the financial statements been qualified? Y  N

If Yes, does this have any tax effects? Y  N

Did the company generate a capital gain / loss or revenue gain / loss in respect of the early termination of a foreign instrument? Y  N

Did the company prematurely terminate / unwind a hedge position where the tax value differs in relation to the economic value? Y  N

Did the company enter into any sale and leaseback agreements? Y  N

Is the company a beneficiary of a trust? Y  N

If Yes, how many trusts?

Did the company receive any distributions (s) from trust(s) during this year of assessment? Y  N

### Taxable Distribution(s) from a trust during this Year Of Assessment include the following in this return

Local CGT distribution R

Foreign CGT distribution R

Local taxable income distribution R

Foreign taxable income distribution R

Does the company exercise any control of a trust? Y  N

Is the company a founder / settler / beneficiary of a foreign trust? Y  N

Did the company make any donations to a foreign trust? Y  N

Is the company a REIT (Real Estate Investment Trust) as defined in s1? Y  N

Did the company sell goods or services online? Y  N

### Additional Assessment Information (continued)

Did the company participate in any farming activities? Y  N

**Note:** Please upload the required farming schedule as part of your return submission (refer to guide)

Is the company carrying on banking, financial services or insurance business? Y  N

Is the company a "covered person" as envisaged in paragraph (c)(i) to (iii) and (d) of that definition in s24JB? Y  N

Is the company listed on a recognised stock exchange as referred to in paragraph 1 of the Eighth Schedule? Y  N

Is the company part of a group of companies as defined in s1? Y  N

Is the company part of a multinational enterprise? Y  N

Did the company enter into potentially affected transactions exceeding an aggregate value of R100 million for the year of assessment as referred to in Public Notice No 1117 (published in GG No. 41186 of 20 October 2017)? Y  N

Did the financial year end of the company change during this year of assessment? Y  N

Please indicate the period of the financial statements used for the completion of this return:

Start Date  Date (CCYYMMDD)

End Date  Date (CCYYMMDD)

Is the company a SARS approved Venture Capital Company as defined in s12J? Y  N

Is the company a qualifying company as defined in s12J? Y  N

Is the company an Oil and Gas Company as defined in the Tenth Schedule? Y  N

Does a different tax rate apply to the Oil and Gas company and/or any right(s) held by that company? Y  N

### Cryptocurrency Transactions (Local / Foreign)(excluding CGT)

Were any transactions relating to cryptocurrency included in the income statement? Y  N

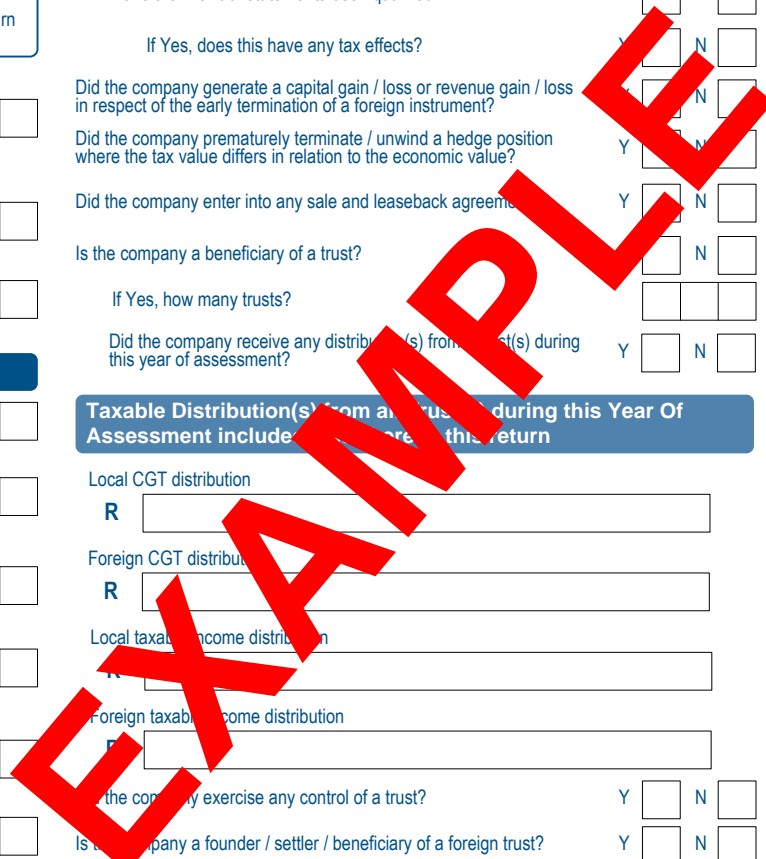
Gross cryptocurrency amount included in income statement R

Did the transaction(s) relating to cryptocurrency result in a profit? Y  N

Profit relating to cryptocurrency trading R

Loss relating to cryptocurrency trading R

Amount of cryptocurrency included as assets in the Balance Sheet R



### Small Business Corporation

State the gross income, as defined in s1 of the Income Tax Act, of the company

R

Does the company declare that not more than 20% of the total of all receipts and accruals (other than of a capital nature) and all capital gains of the company consists collectively of investment income and income from rendering a personal service?

Y  N

Does the company declare that the company is not a Personal Service Provider as defined in the Fourth Schedule?

Y  N

Does the company declare that all of the shareholders / members were natural persons (individuals) throughout the year of assessment?

Y  N

Does the company declare that none of the shareholders / members of the company held shares / interests in another close corporation, company or co-operative other than those specified in s12E(4)(a)(ii)?

Y  N

### Special Economic Zones

Is the company located in a Special Economic Zone(s)(SEZ's)?

Y  N

Please select the special economic zone(s) the company is located in (by clicking on the "Selection" button)

- Coega SEZ
- Dube SEZ
- East London SEZ
- Maluti-a-Phofung SEZ
- Richards Bay SEZ
- Saldanha Bay SEZ
- Other

If you selected "Other" as a special economic zone, please list them below:

Is the business or services carried out or provided from the place of business situated within the Special Economic Zone(s)?

Y  N

Is at least 90% of the income of the company derived from the carrying on of business, or the provision of services within the special economic zone(s)?

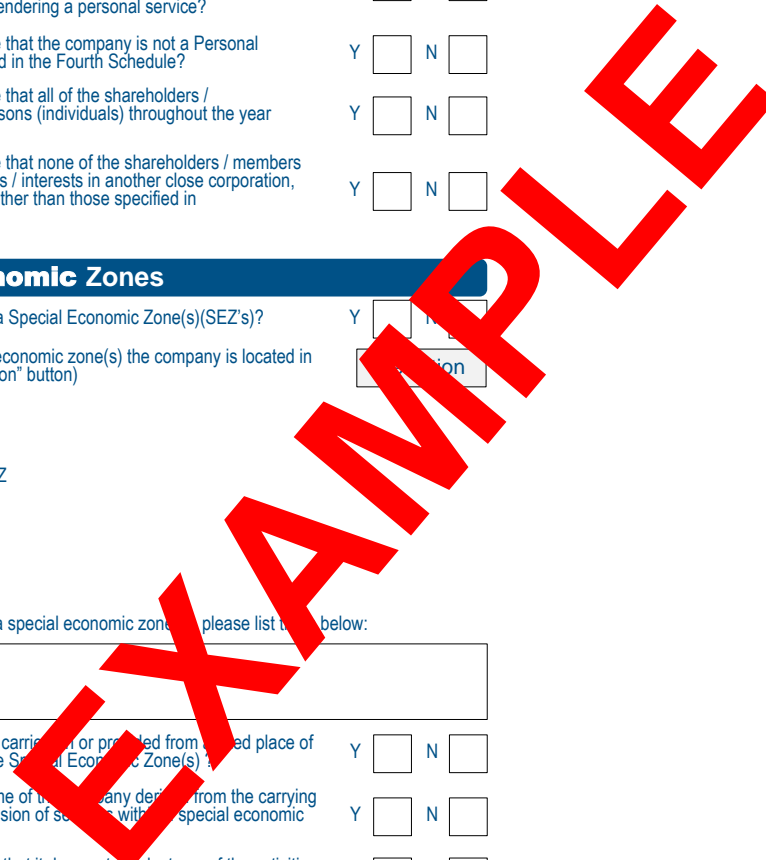
Y  N

Does the company confirm that it does not conduct any of the activities specifically excluded for the purposes of s12R?

Y  N

Does the company confirm that not more than 20% of expenses incurred or income received or accrued do not arise from transactions with any resident connected person in relation to the company or any non-resident connected person where those transactions are attributable to a permanent establishment of that connected person(s) in the Republic?

Y  N



### Contributed Tax Capital

Description of class of shares

Amount of contributed tax capital:

(a) Immediately before 1 January 2011; or

R

(b) Where the company became a resident since 1 January 2011

R

**Add:** Consideration received or accrued for the issue of shares by the company

R

**Deduct:** Amounts transferred to holders of shares

R

**Deduct:** Adjustments in terms of s8G

R

**Deduct:** Reduction as a result of the application of s42

R

**Deduct:** Reduction as a result of the application of s44

R

**Deduct:** Reduction as a result of the application of s46

R

Balance of contributed tax capital at the end of the year of assessment

R

### Urban Development Zone (s13quat)

Is the building for which the company is claiming an allowance in an approved demarcated zone? Y  N

Did the company receive a certificate issued by the municipality confirming that the building for which the company is claiming an allowance is in an urban development zone? Y  N

Did the company erect, extend, add to or improve the building for which the company is claiming an allowance with the sole purpose of disposing thereof directly on completion? Y  N

If No, state the total amount incurred for the erection, extension, addition or improvement of the building

R

Did the company purchase the building or part thereof from a developer? Y  N

If Yes, state the purchase price of the building or part thereof

R

State the amount of the purchase price deemed to be the cost incurred by the company in terms of s13quat(3B)

R

Did the company use the building erected, extended, improved or added on to solely for the trade of the company during the year of assessment? Y  N

Did the company incur costs for the erection, extension, improvement or addition relating to low cost housing? Y  N

### Shares

Was there any change in the holder's interest during the year of assessment (excluding listed companies)? Y  N

### Company Structure

Specify the name of the ultimate holding company

Company / Company No. 15

Is the ultimate holding company resident outside South Africa? Y  N

If Yes, specify the tax residency country code of the ultimate holding company  3

If No, specify the income tax reference number of the ultimate holding company

10

### Company Structure(continue)

Is the company a partner in an unincorporated joint venture? Y  N

Is the company part of a group of companies with a group consolidated turnover greater than R1 billion? Y  N

### Subsidiary Details

Group consolidated turnover

R

Please confirm that the applicable group structure organogram has been completed and will be attached as a supporting document to this return (refer to guide)

### Multinational Entity (MNE) Details

Specify the tax jurisdiction of the reporting entity of the CbC Report for the MNE Group  2

Specify the name of the reporting entity:

Specify the Income Tax number of the reporting entity

Specify the Tax Identification number of the reporting entity

Specify if the reporting entity is the ultimate parent entity or a surrogate parent entity  ▼

Specify the reporting fiscal year end of the MNE Group  ▼

## Balance Sheet

### Assets

Non-current assets – Property, plant and equipment

R

Non-current assets - Vehicles

R

Non-current assets – Long-term loans

R

Current assets – Inventory and work in progress (net after provisions)

R

Current assets – Trade and other receivables (net after provisions)

R

Current assets – Cash and cash equivalents

R

Other assets

R

**Total assets**

R

### Equity and Liabilities

Total Equity (Capital and reserves)

R

Non-current liabilities – Long-term loans & provisions

R

Current liabilities - Trade and other payables (including accruals)

R

## Balance Sheet (continued)

### Equity and Liabilities (continued)

Other equity and liabilities

R

**Total equity and Liabilities**

R

## Income Statement

### Gross Profit / Loss

Sales (Turnover)

R

Less: Cost of sales

R

**Gross profit – subtotal**

R

**Gross loss – subtotal**

R

### Income Items (Only credit amounts)

Interest (excluding SARS interest (s7E))

R

SARS Interest (s7E)

R

Dividend distribution received

R

Accounting provision disposal of fixed assets and / or other assets

R

Bad and doubtful debts recovered

R

Dividends (local and foreign) deemed to be income (s8E and s8EA)

R

Tainted Dividends (local and foreign) deemed to be income (s22B)

R

## Income Statement (continued)

### Income Items (Only credit amounts) (continued)

Levy income

R

Government grants (national, provincial and local)

R

Other income

R

**Control Total**

R

### Expense Items (Only debit amounts)

Accounting loss on disposal of fixed assets / other assets

R

Bad debts written off

R

Depreciation

R

Donations (s18A)

R

Donations - Other

R

Municipal charges (electricity, water, sewerage, refuse, rates & taxes)

R

Provision for doubtful debts

R

Salaries and wages (incl. directors' / members' remuneration)

R

**Income Statement** (continued)

**Expense Items** (Only debit amounts) (continued)

Repairs, maintenance, insurance, alterations and improvements

R

Travelling expenses

R

Other Expenses (excluding expenses listed above)

R

**Control Total**

R

**Net Profit / Loss**

**Net Profit - Subtotal**

R

**Net Loss - Subtotal**

R

**Tax Computation**

**Adjustments: Added Back**

Accounting interest paid / payable

R

Accounting loss on disposal of fixed and / or other assets

R

Capital expenditure and / or losses

R

Depreciation according to financial statements

R

Donations (s18A)

R

Donations - Other

R

Doubtful debts

R

Expenses attributable to exempt income and not wholly incurred in production of income

R

Non-deductible provisions

R

Reversal of previous year allowances / deductions granted

R

Taxable amounts included in Income Statement (incl. recoupments)

R

Other Adjustments: Added Back (only include items not listed above)

R

**Control Total**

R

**Tax Computation** (continued)

**Adjustments: Allowable**

Accounting profit on disposal of fixed and / or other assets

R

Exempt Local Dividends

R

Receipts and / or accruals of a capital nature

R

Reversal of provisions

R

Levy exemption in terms of s10(1)(e)(i) (refer to guide)

R

Other income exemption (excluding levy) in terms of s10(1)(e)(ii) (refer to guide)

R

Wear and tear: s11(e)

R

Doubtful Debt Allowance: s11(j)

R

Depreciable Asset Allowance: s 11(o)

R

Plant and machinery where company qualifies as a SBC: s12E

R

Expenditure incurred in exchange for the issue of Venture Capital Company shares (s12J)

R

Exempt income received or accrued in respect of government grants (s12P)

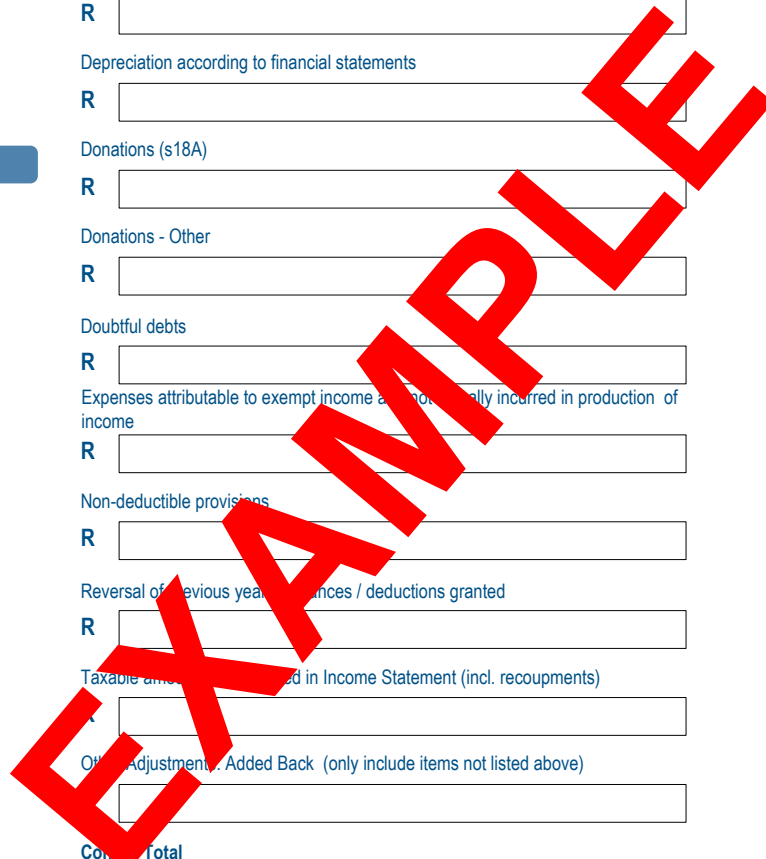
R

Other Adjustments: Allowable (only include items not listed above)

R

**Control Total**

R





### Tax Computation (continued)

#### Amounts to be Included in the Determination of Taxable Income before s18A Donations and s6quat (1C) foreign tax credit (Excluding assessed losses brought forward and capital gains / losses)

**Note:** The information relating to s18A Donations and s6quat (1C) Foreign Tax Credit must be declared elsewhere in the return. The related deductions / carry over will be calculated by SARS

#### Amounts to be Included in the Determination of Taxable Income before the deductions of s7F SARS interest repaid, s18A Donations and s6quat (1C) foreign tax credit (Excluding assessed losses brought forward and capital gains / losses)

**Note:** The information relating to s7F SARS interest repaid, s18A Donations and s6quat (1C) Foreign Tax Credit must be declared elsewhere in the return. The related deductions / carry over will be calculated by SARS

Calculated Profit excluding net income from CFC

R  Source code  4

Calculated Loss

R  Source code  4

Imputed net income from CFC

R  4276

### Balance Sheet

#### Non-current Assets

Property, plant and equipment

R

Vehicles

R

Investments in associates and joint ventures

R

Long term loans – interest bearing

R

Long term loans – interest free

R

Other non-current assets

R

Please provide descriptions relating to other non-current assets listed above

Total non-current assets

R

#### Current Assets

Inventory and work in progress (net after provisions)

R

Trade and other receivables (excl. debtors) – net after provisions

R

Other receivables (excl. trade debtors)

R

### Balance Sheet (continued)

#### Current Assets (continued)

Cash and cash equivalents

R

Short-term investments

R

Other current assets

R

Please provide descriptions relating to other current assets listed above

Total current assets

R

#### Capital and Reserves

Non-distributable reserves

R

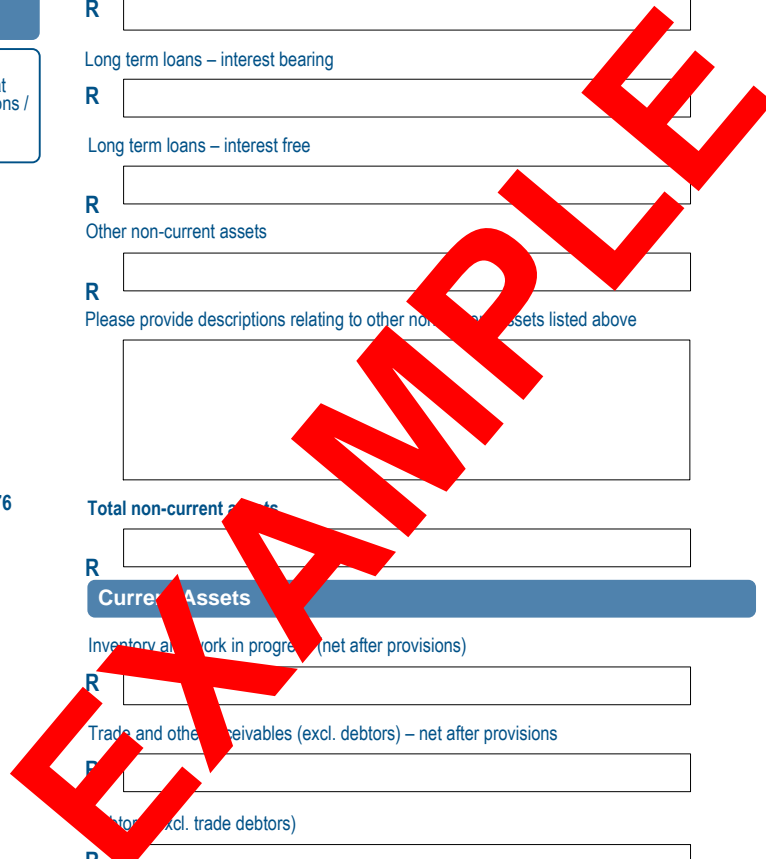
Other capital and reserves

R

Please provide descriptions relating to other capital and reserves listed above

Total Capital and Reserves

R



Applicable 2019

Applicable 2020

**Balance Sheet** (continued)

**Non-Current Liabilities**

Long-term loans

R

Other non-current liabilities

R

Please provide descriptions relating to other non-current liabilities listed above

**Total Non-Current liabilities**

R

**Current Liabilities**

Trade and other payables (including accruals)

R

Overdraft and interest bearing short-term borrowings

R

Other current liabilities

R

Please provide descriptions relating to other current liabilities listed above

**Total Current liabilities**

R

**Income Statement**

**Gross Profit / Loss**

Sales (Turnover)

R

Plus: Closing stock

R

Less: Purchases

R

Less: Opening stock

R

**Gross profit – subtotal**

R

**Gross loss – subtotal**

R

**Income Items** (Only credit amounts)

Accounting profit on disposal of fixed assets / other assets

R

Admin., management, secretarial, rentals

R

Amounts deemed to be dividends in specie (s8F and s8FA)

R

Bad and doubtful debts recovered

R

Dividends (local and foreign) deemed to be income (s8E and s8EA)

R

Taxable dividends (local and foreign) deemed to be income (s22B)

R

**Income Statement** (continued)

**Income Items** (Only credit amounts) (continued)

Dividends received

R

Levy income

R

Government grants (national, provincial and local)

R

Insurance proceeds received

R

Interest (excluding SARS interest (s7E))

R

SARS Interest (s7E)

R

REIT distributions received

R

Other income

R

Please provide descriptions relating to other income listed above

**Control Total**

R

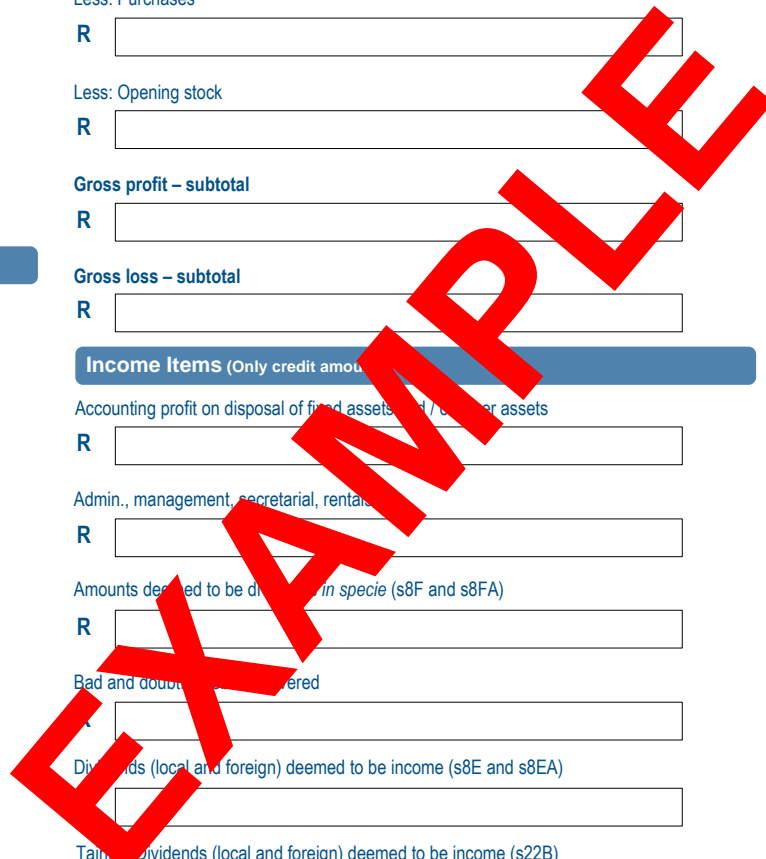
**Expense Items** (Only debit amounts)

Accounting loss on disposal of fixed assets / other assets

R

Admin., management, secretarial fees, rentals

R



### Income Statement (continued)

#### Expense Items (Only debit amounts) (continued)

Alterations and improvements

R

Bad debts written off

R

Consulting, legal and professional fees

R

Depreciation

R

Directors' / members' remuneration

R

Donations (s18A)

R

Donations – other

R

Expenditure incurred by a lessor of land let for farming purposes in respect of soil erosion (s17A)

R

Interest paid

R

Provision for doubtful debts

R

Repairs and maintenance

R

Salaries and Wages (incl. Medical, Pension and Provident Fund Contributions)

R

### Income Statement (continued)

#### Expense Items (Only debit amounts) (continued)

Travelling expenses

R

Other expenses (excluding expenses listed above)

R

Please provide descriptions relating to other expenses listed above

Control Total

R

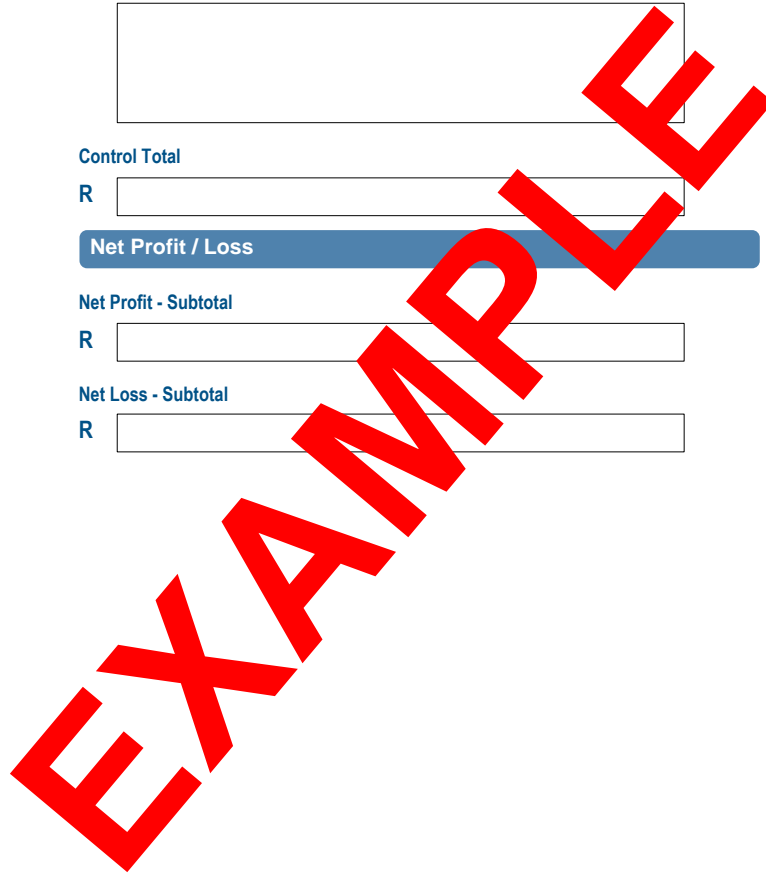
#### Net Profit / Loss

Net Profit - Subtotal

R

Net Loss - Subtotal

R



### Balance Sheet

#### Non-current Assets

Fixed property

R

Fixed assets - other

R

Plant and equipment

R

Vehicles

R

Goodwill and intellectual property

R

Investments in subsidiaries

R

Long-term loans – interest free: Connected (Local)

R

Long-term loans – interest free: Non-Connected (Local)

R

Long-term loans – interest free: Connected (Foreign)

R

Long-term loans – interest free: Non-Connected (Foreign)

R

Long-term loans – interest bearing: Connected (Local)

R

Long-term loans – interest bearing: Non-Connected (Local)

R

**Balance Sheet** (continued)

**Non-current Assets** (continued)

Long-term loans – interest bearing: Connected (Foreign)

R

Long-term loans – interest bearing: Non-Connected (Foreign)

R

Deferred tax assets

R

Other non-current assets

R

Please provide descriptions relating to other non-current assets listed above

**Total non-current assets**

R

**Current Assets**

Gross inventory (incl. spare parts and consumables and work in progress)

R

Less: Provisions for inventory write off

R

Gross trade and other receivables (excl. debtors)

R

Less: Provisions for trade and other receivables (excl debtors)

R

Gross debtors (excl. trade debtors)

R

**Balance Sheet** (continued)

**Current Assets** (continued)

Less: Provisions for debtors (excl. trade debtors)

R

Prepayments

R

Group companies current accounts

R

Short-term investments

R

SA Revenue Service

R

Cash and cash equivalents

R

Other current assets

R

Please provide descriptions relating to other current assets listed above

**Total current assets**

R

**Capital and Reserves**

**Credit Balance**

Share capital

Share premium

R

**Balance Sheet** (continued)

**Capital and Reserves** (continued)

Non-distributable reserves for credit balances

R

Distributable reserves (excl. retained profit / accumulated loss)

R

Retained profit

R

Other capital and reserves

R

Please provide descriptions relating to other capital and reserves (credit balances) listed above

**Debit Balances**

Accumulated loss

R

Other capital and reserves for debit balances

R

Please provide descriptions relating to other capital and reserves (debit balances) listed above

**Total Capital and Reserves**

R



**Balance Sheet** (continued)

**Non-Current Liabilities**

Long-term loans – interest free: Connected (Local)

R

Long-term loans – interest free: Non-Connected (Local)

R

Long-term loans – interest free: Connected (Foreign)

R

Long-term loans – interest free: Non-Connected (Foreign)

R

Long-term loans – interest bearing: Connected (Local)

R

Long-term loans – interest bearing: Non-Connected (Local)

R

Long-term loans – interest bearing: Connected (Foreign)

R

Long-term loans – interest bearing: Non-Connected (Foreign)

R

Deferred tax liability

R

Other non-current liabilities

R

Please provide descriptions relating to other non-current liabilities listed above

**Total Non-Current liabilities**

R

**Balance Sheet** (continued)

**Current Liabilities**

Gross trade and other payables (Not older than 3 years)

R

Gross trade and other payables (Older than 3 years)

R

Provisions – excluding inventory and trade receivables

R

Deposits and funds received in advance (excl. contract progress payments)

R

Group companies current accounts

R

Contract progress payments received in advance

R

Current portion of interest bearing borrowings

R

Current portion of interest free borrowings

R

Overdraft and interest bearing short-term borrowings

R

SA Revenue service

R

Shareholders for dividend / proposed dividend

R

**Balance Sheet** (continued)

**Current Liabilities** (continued)

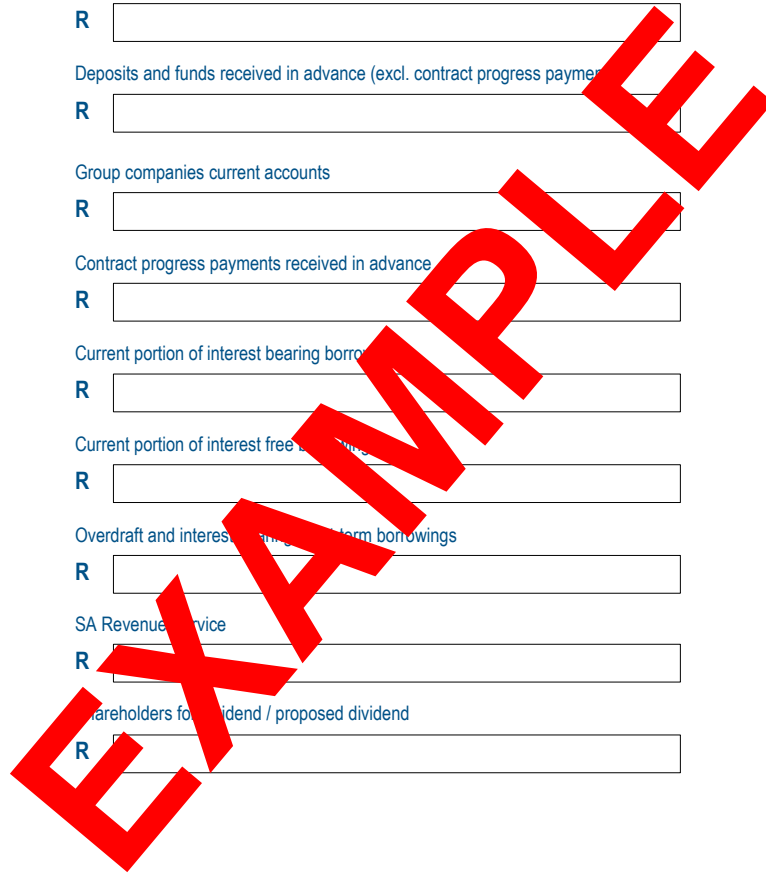
Other current liabilities

R

Please provide descriptions relating to other current liabilities listed above

**Total Current liabilities**

R



### Income Statement

#### Gross Profit / Loss

Gross Sales (excl. credit notes) – Foreign: Connected

R

Gross Sales (excl. credit notes) – Other than foreign connected

R

Less: Opening stock

R

Less: Credit notes on sales

R

Less: Purchases – Foreign: Connected (excl. rebates)

R

Less: Purchases – Other than foreign connected (excl. rebates)

R

Add: Rebates

R

Add: Closing stock (Gross excl. adjustments)

R

Add: Inventory adjustments (Previous year stock provision reversed)

R

Less: Inventory adj. (Current year stock provision (obsolete / slow-moving stock))

R

**Gross profit – subtotal**

R

**Gross loss – subtotal**

R

### Income Statement (continued)

#### Income Items (Only credit amounts)

Accounting profit on disposal of fixed assets and / or other assets

R

Admin., management, secretarial, rentals, guarantee fees and other services – Connected (Local)

R

Admin., management, secretarial, rentals, guarantee fees and other services – Connected (Foreign)

R

Admin., management, secretarial, rentals, guarantee fees and other services – Non connected

R

Amounts deemed to be dividends *in specie* (s8F and s8FA)

R

Bad and doubtful debts recovered

R

Dividends – local

R

Dividends – foreign

R

Dividends (local and foreign) deemed to be income (s8E and s8EA)

R

Tainted Dividends (local and foreign) deemed to be income (s22B)

R

Frustrated contracts and other rights recovered during this year of assessment

R

Foreign exchange gain

R

Government grants (national, provincial and local)

R

### Income Statement (continued)

#### Income Items (Only credit amounts)

Gross royalties and license fees

R

Indemnity payments received

R

Insurance proceeds received

R

Interest – Financial institutions

R

Interest – Connected

R

Interest – Non-Connected (excluding SARS interest (s7E))

R

SARS Interest (s7E)

R

Levy income

R

REIT distributions received

R

Reversal of impairment loss recognised in profit or loss

R

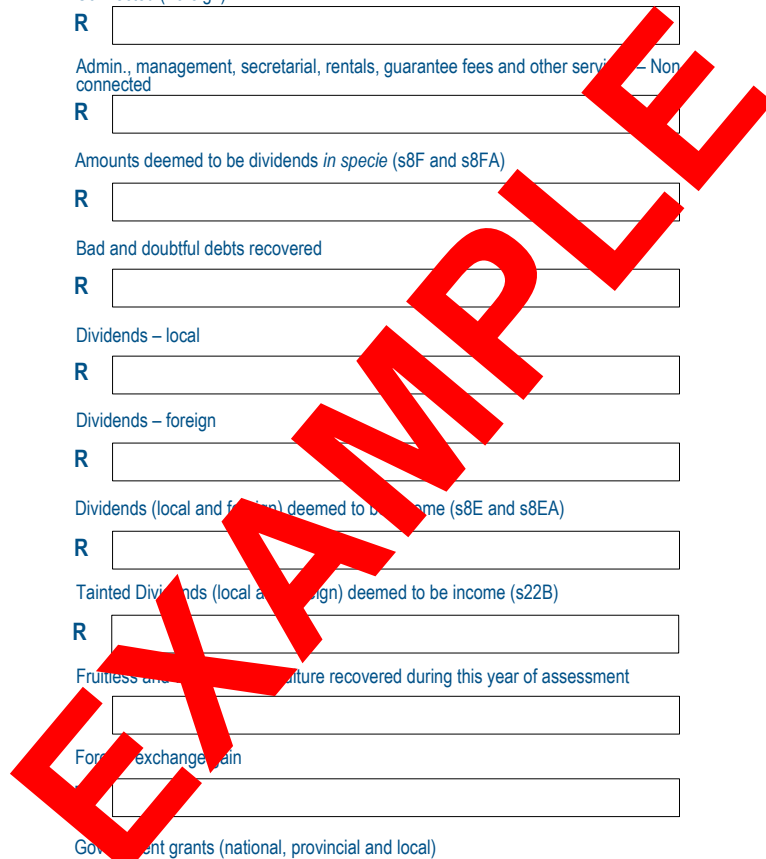
Other income

R

Please provide descriptions relating to other income listed above

**Control Total**

R



### Income Statement

#### Expense Items (Only debit amounts)

Accommodation and travel expenses: Local

R

Accommodation and travel expenses: Foreign

R

Accounting loss on disposal of fixed assets / other assets

R

Admin., secretarial, rentals, guarantee fees and other services – Connected (Local)

R

Admin., secretarial, rentals, guarantee fees and other services – Connected (Foreign)

R

Admin., secretarial, rentals, guarantee fees and other services – Non-connected

R

Alterations and improvements (excluding repairs and maintenance)

R

Bad debts written off

R

Capital improvements – farming operations (par 12 of the First Schedule)

R

Commission paid

R

Compensation for loss of office

R

Consulting, legal and professional fees

R

### Income Statement (continued)

#### Expense Items (Only debit amounts) (continued)

Depreciation

R

Directors' / members' remuneration

R

Donations (s18A)

R

Donations – other

R

Employee expenses: Wages and salaries (excluding medical provident and pension)

R

Employee expenses: Group life insurance

R

Employee expenses: UIF contributions

R

Employee expenses: Pension and provident contributions

R

Employee expenses: Medical scheme contributions

R

Employee expenses: Membership of a professional body

R

Employee expenses: Training

R

Expenditure incurred by a lessor of land let for farming purposes in respect of soil erosion (s7A)

R

### Income Statement (continued)

#### Expense Items (Only debit amounts) (continued)

Expenditure incurred directly or indirectly in effecting BEE and / or BBEEE compliance

R

Expenditure incurred in respect of company restructuring

R

Foreign exchange loss

R

Impairment loss recognised in profit or loss

R

Insurance (excluding s37A payments)

R

Insurance premium in respect of rehabilitation obligations (s37A)

R

Interest – financial institutions

R

Interest – Connected (Local)

R

Interest – Connected (Foreign)

R

Interest – Non-connected

R

Interest and penalties paid to SARS (excluding SARS interest repaid that was previously taxed i.t.o. s7E)

R

Key man insurance (s11(w))

R



### Income Statement (continued)

#### Expense Items (Only debit amounts) (continued)

Lease payments other than operating leases

R

Management fees - Connected

R

Management fees - Non-connected

R

Operating lease payments - Connected

R

Operating lease payments - Non-connected

R

Partnership / Joint venture loss - Foreign

R

Partnership / Joint venture loss - Local

R

Provision for doubtful debts

R

Repairs and maintenance

R

Research and development costs (s11D)

R

Restraint of trade

R

### Income Statement (continued)

#### Expense Items (Only debit amounts) (continued)

Royalties and license fees (excluding payments in terms of mineral and petroleum resources royalties) - Local

R

Royalties and license fees (excluding payments in terms of mineral and petroleum resources royalties) - Foreign

R

Mineral and Petroleum Resources royalty

R

Small items and loose tools

R

Other expenses (excluding items listed above)

R

Please provide descriptions relating to other expenses listed above

Control Total

R

#### Net Profit / Loss

Net Profit - Subtotal

R

Net Loss - Subtotal

### Tax Computation

#### Debit Adjustments (decrease net profit / increase net loss)

#### Non-Taxable Amounts Credited to the Income Statement

Please select / de-select the non-taxable amounts credited to the Income Statement

Selection

Accounting interest received / receivable

R

Accounting profit on disposal of fixed and / or other assets

R

Adjustments to comply with IFRS: Accounting

R

Adjustments to comply with IFRS: Fair value

R

Amounts previously taxed as received in advance

R

Amounts deemed to be dividends *in specie* (s8F and s8FA)

R

Exempt local dividends

R

Exempt foreign dividends (s10(1)(k)(ii))

R

Income exempt in respect of mining rehabilitation company (s10(1)(cP))

R

Fruitless and wasteful expenditure recovered (s10(1)(zL))

R

Other income exempt from tax i.t.o. s10(1) not included elsewhere

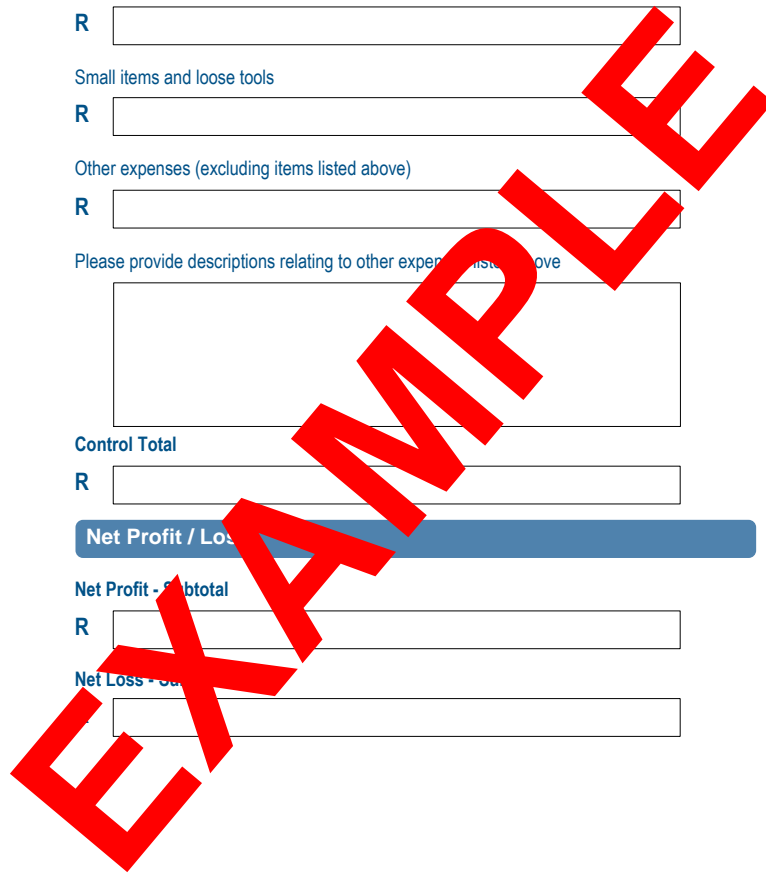
R

Exempt foreign dividends (s10B)

R

Exemption in respect of films (s12O)

R





**Tax Computation** (continued)

**Debit Adjustments** (decrease net profit / increase net loss)

**Non-Taxable Amounts Credited to the Income Statement** (continued)

Exempt income received or accrued in respect of government grants (s12P)

R

Income exempt in respect of ships used for international shipping (s12Q)

R

Foreign exchange gain adjustment (s24I)(excluding s24I(4))

R

Foreign exchange gain adjustment relating to debt (s24I(4))

R

Foreign currency translation adjustment (s25D)

R

Income not taxable by virtue of a double taxation agreement

R

Mineral and Petroleum Resources Royalty adjustment

R

Receipts and / or accruals of a capital nature

R

Reversal of provisions

R

Other (excluding items listed above)

R

Please provide descriptions relating to other listed above

**Control Total**

R

**Tax Computation** (continued)

**Debit Adjustments** (decrease net profit / increase net loss)

**Special Allowances Not Claimed in the Income Statement**

Please select / de-select the special allowances not claimed in the Income Statement

Selection

Restraint of trade (s11(cA))

R

Wear and tear allowance (s11(e))

R

Lease premium allowance (s11(f))

R

Improvement to leasehold premises (s11(g))

R

Doubtful debt allowance – IFRS applied (s11(j)(i))

R

Doubtful debt allowance - IFRS not applied (s11(j)(ii))

R

Loss allowance i.r.o. impairment (s11(jA))

R

Amortisation of lump sum contributed to pension / benefit funds (s11(l))

R

Broad-based employee share plan (deduction this year) (s11(lA))

R

Depreciable asset (s11(o))

R

Expenditure before commencing trade (s11A)

R

Deduction against Foreign Dividends (s11C)

R

**Tax Computation** (continued)

**Debit Adjustments** (decrease net profit / increase net loss)

**Special Allowances Not Claimed in the Income Statement** (continued)

Research and development deduction (s11D)

R

Machinery, plant, implements, utensils and articles deduction (s12B) - excluding solar energy

R

Machinery, plant, implements, utensils and articles deduction (s12B) - photovoltaic solar energy of more than 1 megawatt

R

Machinery, plant, implements, utensils and articles deduction (s12B) - photovoltaic solar energy not exceeding 1 megawatt

R

Machinery, plant, implements, utensils and articles deduction (s12B) - concentrated solar energy

R

Manufacturers, hotel keepers, aircraft, ship, storage and packing of agricultural products deduction (s12C)

R

Pipelines, transmission and rail deduction (s12D)

R

Rolling stock (s12DA)

R

Plant and machinery where company qualifies as a SBC (s12E)

R

Airport and port assets (s12F)

R



**Tax Computation** (continued)

**Debit Adjustments** (decrease net profit / increase net loss)

**Special Allowances Not Claimed in the Income Statement** (continued)

Learnership agreements registered / in effect (s12H) - excluding learners with a disability - agreements entered into before 1 October 2016

R

Registered learnership agreements completed in current year (s12H) - excluding learners with a disability - agreements entered into before 1 October 2016

R

Learnership agreements registered / in effect (s12H) for learners with a disability - agreements entered into before 1 October 2016

R

Registered learnership agreements completed in current year (s12H) for learners with a disability - agreements entered into before 1 October 2016

R

Learnership Allowance (s12H) - agreements in effect / completed in current year (agreements entered into on or after 1 October 2016)

R

Industrial policy projects: Brownfield projects (s12I)

R

Industrial policy projects: Greenfield projects (s12I)

R

Expenditure incurred in exchange for the issue of Venture Capital Company shares (s12J)

R

Certified Emission Reductions Exemption (s12K)

R

Energy efficiency savings deduction (s12L)

R

**Tax Computation** (continued)

**Debit Adjustments** (decrease net profit / increase net loss)

**Special Allowances Not Claimed in the Income Statement** (Continued)

Deduction of medical lump sum payments (s12M)

R

Improvements not owned by the company (s12N)

R

Improvements on property of which government holds a right of use or occupation (s12NA)

R

Deduction in respect of buildings in special economic zones (s12S)

R

Deduction in respect of roads and fences in respect of production of renewable energy (s12U)

R

Deduction for buildings used in a manufacturing process (s13)

R

Hotel building deduction (s13b)

R

Residential building deduction (s13ter)

R

**Tax Computation** (continued)

**Debit Adjustments** (decrease net profit / increase net loss)

**Special Allowances Not Claimed in the Income Statement** (Continued)

UDZ (s13quat) - erection of new buildings and/or extensions or additions to any existing buildings (excl. low-cost residential units)

R

UDZ (s13quat) - improvements to existing buildings (excl. low-cost residential units)

R

UDZ (s13quat) - erection of new buildings and/or extensions or additions to any existing buildings (low-cost residential units)

R

UDZ (s13quat) - improvements to existing buildings (low-cost residential units)

R

Commercial building deduction (s13quin)

R

Residential unit deduction (s13sex)

R

Low cost residential unit deduction (s13sept)

R

Redemption allowance (mining operations) (s15(a))

R

Reversal of closing values of work in progress (s 22(2A)) - previous year

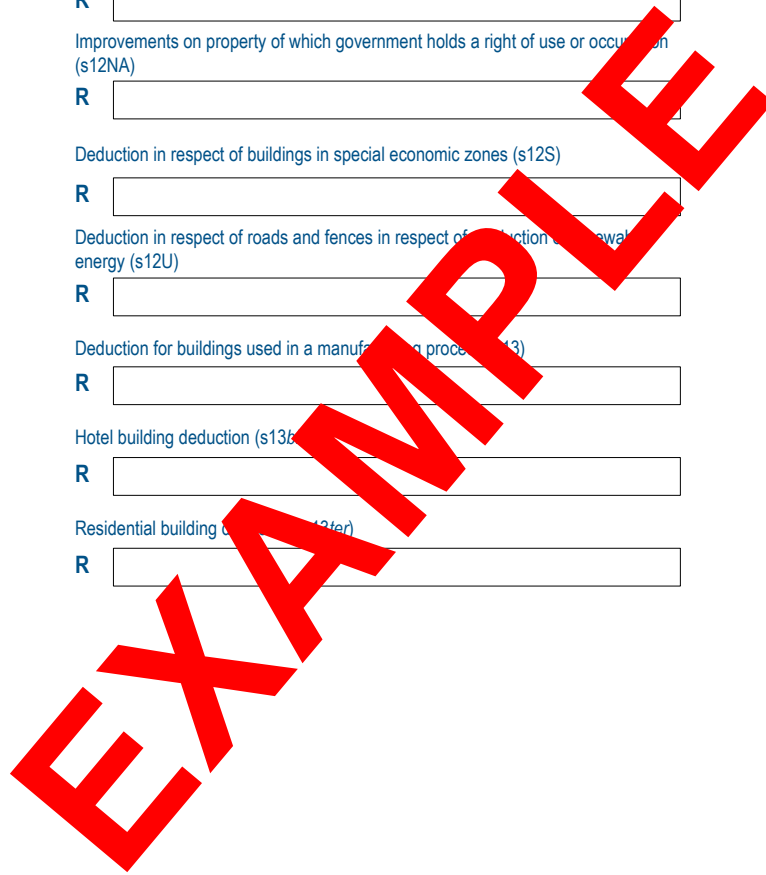
R

Reversal of closing values of consumable stock and spare parts (previous year)

R

Prepaid expenditure not limited by s23H

R



**Tax Computation** (continued)

**Debit Adjustments** (decrease net profit / increase net loss)

**Special Allowances Not Claimed in the Income Statement** (continued)

Credit agreement and debtors allowance (hire-purchase) (s24)

R

Allowance for future expenditure (s24C)

R

Film allowance (s24F)

R

Interest incurred (s24J and s24JA)

R

Mark-to-market treatment in respect of financial assets and liabilities (s24JB)

R

Incurral of amounts in respect of interest rate agreements (s24K)

R

Incurral of amounts in respect of option contracts (s24L)

R

Incurral of amounts in respect of assets acquired for unquantified amount (s24M)

R

Incurral of amounts in respect of acquisition of equity shares (s24N)

R

Incurral of interest in respect of certain debts deemed to be in the production of income (s24O)

R

Allowance in respect of future repairs to certain ships (s24P)

R

Qualifying distributions by a REIT (s25BB)

R

**Tax Computation** (continued)

**Debit Adjustments** (decrease net profit / increase net loss)

**Special Allowances Not Claimed in the Income Statement** (Continued)

Deductions in respect of co-operatives (s27)

R

Cash contributions to a Rehabilitation Trust Fund / Company (s37A)

R

Environmental asset deduction: treatment and recycling assets (s37B)

R

Environmental asset deduction: waste disposal assets (s37B)

R

Environmental conservation and maintenance deduction (s37C)

R

Lease payments on capitalised leased assets

R

Allowance in respect of land conservation, reserves of nature reserves or national parks (s37D)

R

Deduction for assets acquired in exchange for shares or debt issued (s40CA)

R

Other (excluding items listed above)

R

Please specify details relating to other listed above

**Column Total**

R

**Tax Computation** (continued)

**Credit Adjustments** (increase net profit / decrease net loss)

**Non-Deductible Amounts Debited to the Income Statement**

Please select / de-select the non-deductible items debited to the Income Statement

Selection

Accounting interest paid / payable

R

Accounting losses derived from foreign sources (excluding CFC)

R

Accounting loss on disposal of fixed and / or other assets

R

Adjustments to comply with IFRS: Accounting

R

Adjustments to comply with IFRS: Fair value

R

Mineral and Petroleum Resources Royalty adjustment

R

Amortisation of lease premiums and improvements to leasehold premises

R

Capital expenditure and / or losses

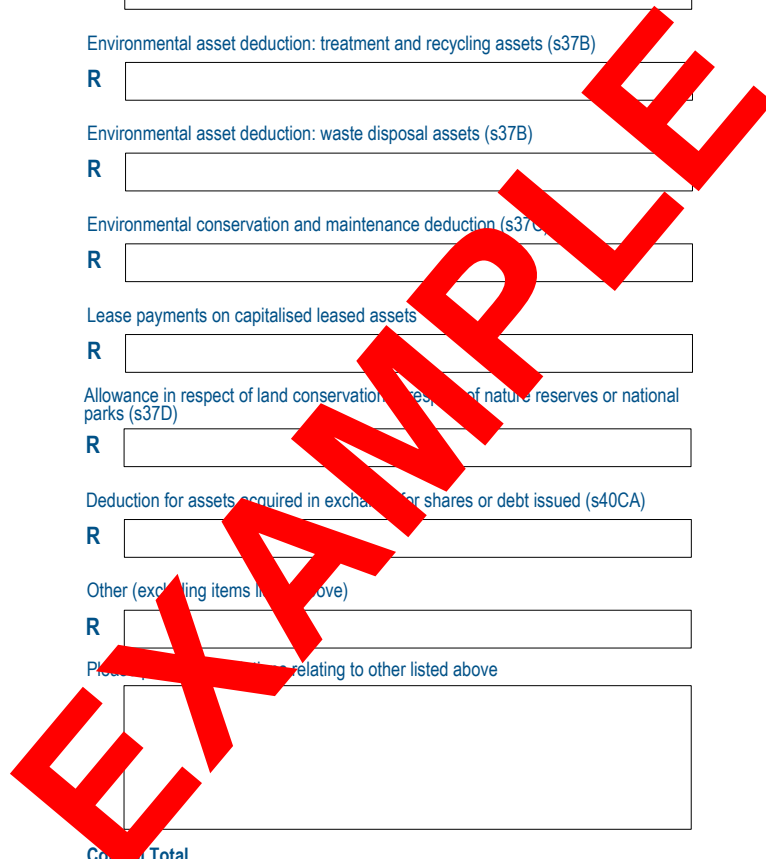
R

Depreciation according to financial statements

R

Expenses attributable to exempt income - Local

R



**Tax Computation** (continued)

**Credit Adjustments** (increase net profit / decrease net loss) (continued)

**Non-Deductible Amounts Debited to the Income Statement** (continued)

Expenses attributable to exempt income - Foreign

R

Interest paid in respect of capitalised leased assets

R

Lump sum contributions to retirement and / or benefit funds

R

Provision for doubtful debt not deductible in current year

R

Provisions not deductible current year (excluding doubtful debt)

R

Amounts deemed to be dividends in specie (s8F and s8FA)

R

Expenses not actually incurred in the production of income (s11(a))

R

Limitation of expenditure incurred by a lessor of land let for farming purposes in respect of soil erosion (s17A)

R

Donations (s18A)

R

Donations – other

R

Deductions not allowable in determination of taxable income (s23)

R

Fruitless and wasteful expenditure

R

**Tax Computation** (continued)

**Credit Adjustments** (increase net profit / decrease net loss) (continued)

**Non-Deductible Amounts Debited to the Income Statement** (continued)

Amounts in respect of assets subject to a sale and leaseback arrangement (s23G)

R

Prepaid expenditure not allowed under s23H

R

Amounts in respect of certain (tainted) intellectual property (s23I)

R

Interest non-deductible in terms of s23K

R

Short term insurance policy premiums not allowable (s23L)

R

Interest not allowable in respect of debts owed to person (not subject to tax) (s23M)

R

Limitation of interest deduction under s23N

R

Foreign exchange loss adjustment (s24(1) excluding s24(4))

R

Foreign exchange loss adjustment relating to debt (s24(4))

R

Foreign translation adjustment (s25D)

R

Financial assistance (s31)

R

Thin capitalisation adjustments (excluding thin capitalisation adjustments)

R

**Tax Computation** (continued)

**Credit Adjustments** (increase net profit / decrease net loss) (continued)

**Non-Deductible Amounts Debited to the Income Statement** (continued)

Expenditure attributable to the issue of shares or granting of options or rights for no consideration (s40C)

R

Capital Improvement - Farming operations (par 12 of the First Schedule)

R

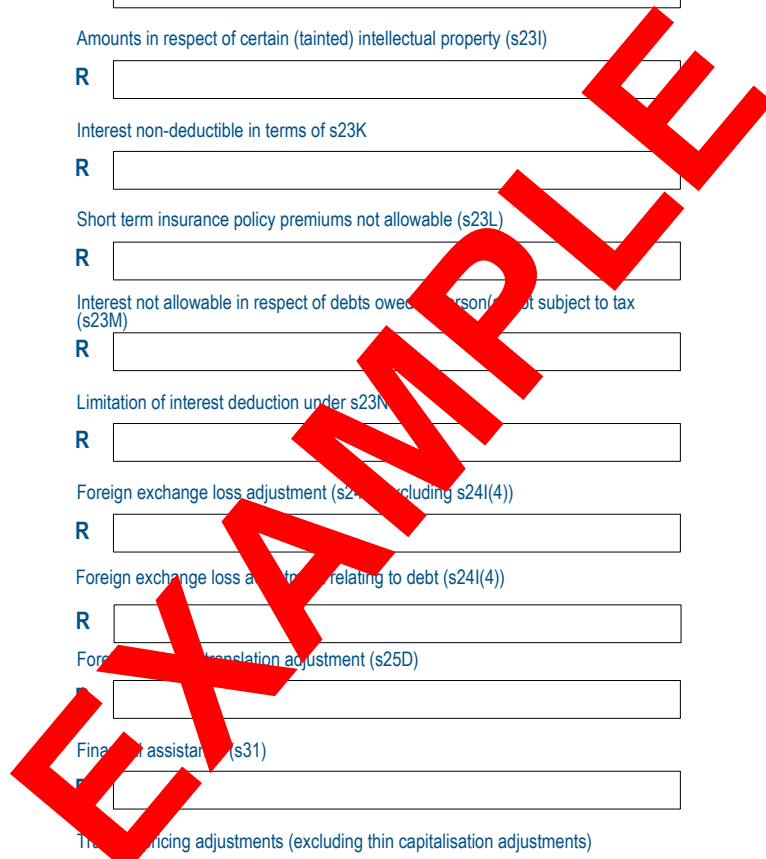
Other (excluding items listed above)

R

Please provide descriptions relating to other listed above

**Control Total**

R



### Tax Computation (continued)

#### Allowances / Deductions Granted in Previous Years of Assessment and now Reversed

Please select / de-select the allowances / deductions granted in previous years of assessment and now reversed.

Selection

Doubtful debt allowance – IFRS applied (s11(j)(i))

R

Doubtful debt allowance - IFRS not applied (s11(j)(ii))

R

Loss allowance i.r.o. impairments (s11(jA))

R

Credit agreements and debtors allowance (hire-purchase) (s24)

R

Allowance for future expenditure (s24C)

R

Allowance in respect of future repairs to certain ships (s24P)

R

Other (excluding items listed above)

R

Please provide descriptions relating to other listed above

Control Total

R

### Tax Computation (continued)

#### Amounts not Credited to the Income Statement

Please select / de-select the amounts not credited to the Income Statement

Selection

Amounts received in advance

R

Amounts accrued but not received

R

Closing value of consumable stock and spare parts

R

Closing balance of stock values of work in progress - (s22(2A))

R

Interest accrued (s24J and s24JA)

R

Mark-to-market treatment in respect of financial assets and liabilities (24JB)

R

Accrual of amounts in respect of interest rate derivatives (s24K)

R

Accrual of amounts in respect of option contracts (s24L)

R

Accrual of amounts in respect of assets disposed of for unquantified amount (s24M)

R

Accrual of amounts in respect of disposal of equity shares (s24N)

R

Income deemed to be from a South African source

R

Loan advances granted by an insurer (par. (m) of def. of "gross income")

R

### Tax Computation (continued)

#### Amounts not Credited to the Income Statement (continued)

Transfer pricing adjustment (excluding financial assistance)

R

Other (excluding items listed above)

R

Please provide descriptions relating to other listed above

Control Total

R

#### Recoupment of Allowances / Expenses Previously Granted

Please select / de-select the recoupment of allowances / expenses previously granted

Selection

Bad debts

R

Capital expenditure - paragraph (j) definition "gross income" s1

R

Foreign tax credits refunded / discharged previously allowed in terms of s6quat(1C)

R

Wear and tear (s8(4))

R

Lease charges (s8(5))

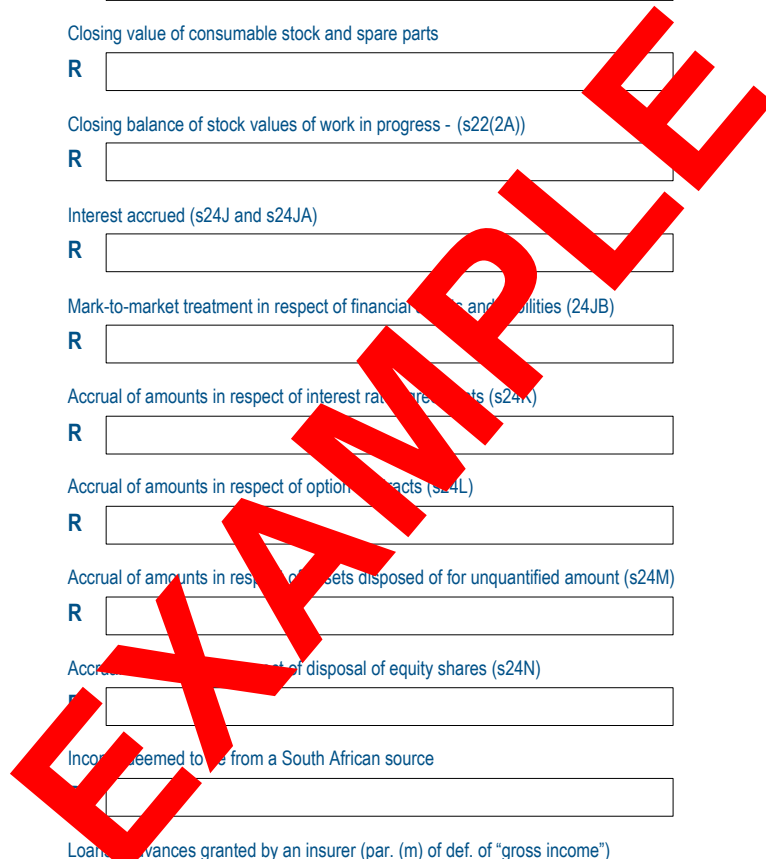
R

Industrial policy project (s12I)

R

Amount recouped in respect of VCC shares sold, for which a tax deduction was allowed

R



**Tax Computation** (continued)

**Recoupment of Allowances / Expenses Previously Granted** (continued)

Reduction of Debt (s19)

R

Other (excluding items listed above)

R

Please provide descriptions relating to other listed above

**Control Total**

R

**Amounts to be Included in the Determination of Taxable Income before s18A Donations and s6quat (1C) foreign tax credit (Excluding assessed losses brought forward and capital gains / losses)**

**Note:** The information relating to s18A Donations and s6quat (1C) Foreign Tax Credit must be declared elsewhere in the return. The related deductions / carry over will be calculated by SARS

**Amounts to be Included in the Determination of Taxable Income before the deductions of s7F SARS interest repaid, s18A Donations and s6quat (1C) foreign tax credit (Excluding assessed losses brought forward and capital gains / losses)**

**Note:** The information relating to s7F SARS interest repaid, s18A Donations and s6quat (1C) Foreign Tax Credit must be declared elsewhere in the return. The related deductions / carry over will be calculated by SARS

Calculated Profit excluding net income from CFC

R

Source code

Calculated Loss

R

Source code

Imputed net income from CFC

R

4276

**Tax Allowances / Limitations**

**Note:**

Schedules must be prepared in all cases where the questions below are answered in the affirmative. The schedules must be retained for a period of 5 years after submission of this return.

Did the company make any contributions to the benefit of the employees to any pension, provident or medical fund in excess of 20% of the approved remuneration (s11(l))? Y  N

Was the doubtful debt allowance as referred to in s11(j) based on a fixed percentage of all debtors as at year end in respect of the current year of assessment? Y  N

**Information with regards to Doubtful Debt Allowance Claimed - s11(jA)**

Rate	IFRS Accounting Provisions	Allowance
25%	R <input type="text"/>	R <input type="text"/>
40%	R <input type="text"/>	R <input type="text"/>
85%	R <input type="text"/>	R <input type="text"/>
<b>Total</b>	<b>R <input type="text"/></b>	<b>R <input type="text"/></b>

**Information with regards to Doubtful Debt Allowance Claimed - IFRS Applied: s11(j)(i)**

Rate	IFRS Accounting Provisions	Allowance
25%	R <input type="text"/>	R <input type="text"/>
40%	R <input type="text"/>	R <input type="text"/>
Indicate whether a directive was issued by SARS approving a rate up to 85% <input type="checkbox"/>		
Specify the approved weighted average rate <input type="text"/>		
XX.XX%	R <input type="text"/>	R <input type="text"/>
<b>Total</b>	<b>R <input type="text"/></b>	<b>R <input type="text"/></b>

**Tax Allowances / Limitations** (continued)

**Information with regards to Doubtful Debt Allowance Claimed - IFRS Not Applied: s11(j)(ii)**

Rate	Accounting Provisions	Allowance
25%	R <input type="text"/>	R <input type="text"/>
40%	R <input type="text"/>	R <input type="text"/>
Indicate whether a directive was issued by SARS approving a rate up to 85% <input type="checkbox"/>		
Specify the approved weighted average rate <input type="text"/>		
XX.XX%	R <input type="text"/>	R <input type="text"/>
<b>Total</b>	<b>R <input type="text"/></b>	<b>R <input type="text"/></b>

Did the company complete IT180's for learnership agreements in respect of s12H? Y  N

Did the company obtain a certificate issued by the SANEDI in respect of energy efficiency savings for the purposes of claiming a s12L deduction? Y  N

Does the company confirm that the allowance claimed in respect of s12L is not related to any amount received or accrued already exempt in terms of s12K? Y  N

Does the company carry on any business as a hotel keeper (s13bis)? Y  N

Was the allowance claimed in respect of s13ter for the erection of at least 5 residential units? Y  N

Does the company use a building in the production of income in respect of trade other than the provision of residential accommodation (s13quin)? Y  N

Did the company incur any insurance premiums on the lives of employees or directors? Y  N

If Yes, state the total amount of insurance premiums incurred during the year of assessment:

R

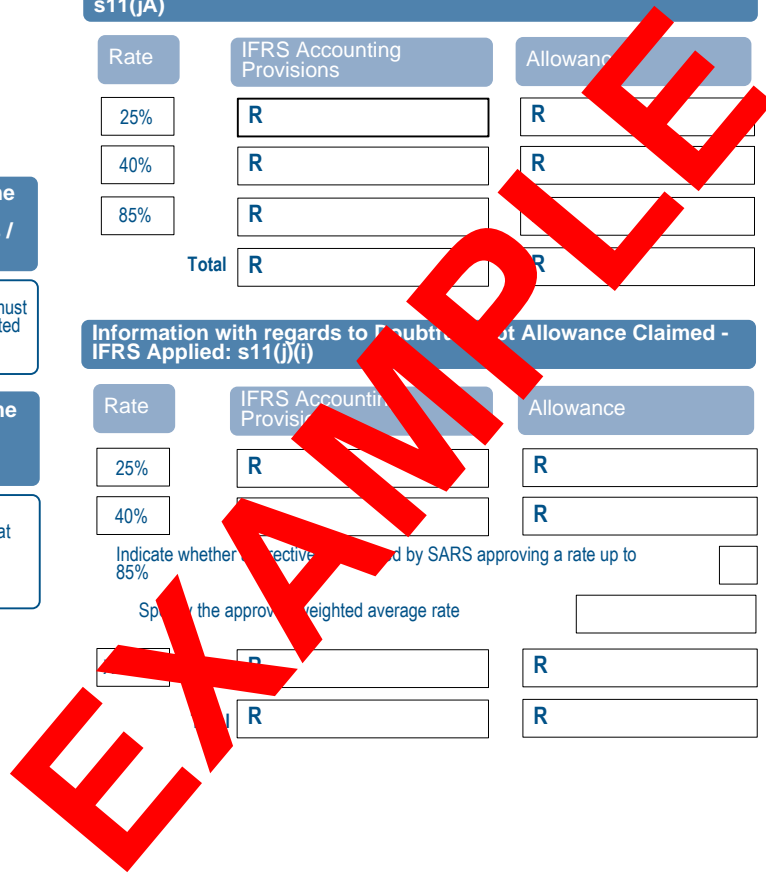
Did the company enter into an instalment sale agreement as referred to in s12DA to use the rolling stock as an asset to generate income? Y  N

Was the allowance claimed in term of s12F only in relation to assets used directly in the production of income? Y  N

Did the company obtain approval from the Department of Science and Technology as contemplated in s11D? Y  N

Was the industrial policy project for which an allowance was claimed approved by the Minister of Trade and Industry (s12I)? Y  N

Was the allowance claimed in terms of s24C in relation to contract(s)? Y  N



Applicable 2019

Applicable 2020

**Tax Allowances / Limitations** (continued)

Was an allowance claimed in respect of an industrial policy project in any previous years of assessment (s12I)? Y  N

Did the status of the project change from "preferred" to "qualifying" during the current year of assessment (s12I)? Y  N

Is the company the owner of the film as contemplated in s12O? Y  N

Is the building for which an allowance is claimed used in the process of manufacturing (s13)? Y  N

Is the company the owner of the film as contemplated in s24F? Y  N

Does the company confirm that no other building allowances were claimed in respect of the same building for which the s12S allowance was claimed? Y  N

Did the company incur any interest in respect of debt(s) owed to person(s) not subject to tax as contemplated in s23M? Y  N

Is the company a "covered person" as envisaged in s24JB? Y  N

Was a certificate obtained by the company in terms of the Conservation of Agricultural Resources Act, 1983 (s17A)? Y  N

**Donations allowable in terms of s18A to approved organisations in respect of a Collective Investment Scheme – Rands only, no cents**

Total amount donated during the year of assessment  
R  4011

Average value of aggregate of all participatory interests held by investors in the portfolio  
R

**Investments in Venture Capital Companies (VCC): s12J – Rands only, no cents**

**Complete the details of the investment(s) made below**

**Complete the details of the top 10 investments made below**

Name of SARS approved VCC

VCC number

Date of issue of VCC shares (CCYYMMDD)

Amount invested in a Venture Capital Company in exchange for the issue of shares during the year of assessment  
R

**Corporate Rules**

Was the company a party to any of the following transactions during the year of assessment:

Asset-for-share transactions as defined in s42? Y  N

Substituted share-for-share transactions as defined in s43? Y  N

Amalgamation as defined in s44? Y  N

Intra-group transaction as defined in s45? Y  N

Unbundling transaction as defined in s46? Y  N

Liquidation, winding-up or deregistration distribution as defined in s47? Y  N

**Deduction (i.t.o. s7F) of Interest Repaid to SARS that was Previously Taxed i.t.o. s7E**

Amount of SARS interest repaid that was previously taxed i.t.o. s7E  
R  4052

**Deduction i.t.o. s6quat (1C) for Foreign Taxes Paid or Proved to be Payable to a Foreign Government of any Country on any SA Sourced Trade Income**

Deduction i.t.o. s6quat(1C) for foreign taxes paid or proved to be payable to a foreign government of any country on any SA sourced trade income.

R  15 4053

Did the company have a right of recovery other than a right of recovery i.t.o. a mutual agreement procedure, or any entitlement to carry back losses arising during any previous year of assessment? Y  N

Was this foreign tax amount refunded to the company during this year of assessment? Y  N

Taxable income from SA sourced trade income taxed outside SA (before taking into account any allowable deductions i.t.o. s18A and s6quat(1C), as these deductions will be calculated by SARS)

**Note:** This income must have been declared elsewhere in this return.

R  15

**Donations allowable in terms of s18A to approved organisations – Rands only, no cents**

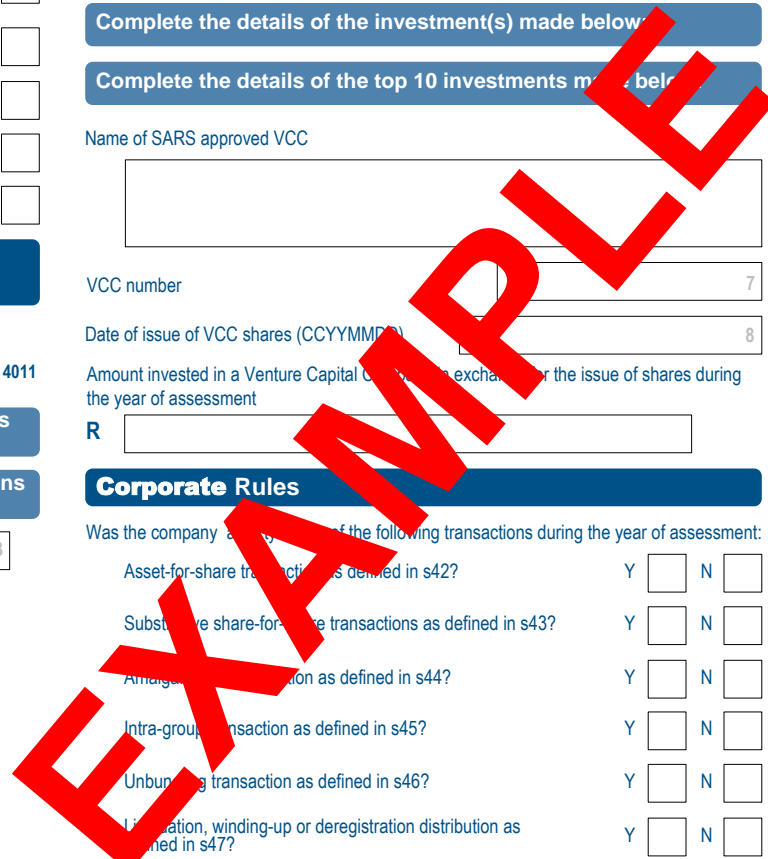
Total amount donated during the year of assessment  
R  4011

**Complete the details of the organisation(s) to whom donations were made:**

**Complete the details of the 10 organisations to whom donations with the highest monetary value were made:**

PBO number

Amount donated to this organisation  
R



**Schedule of Local Capital Gains and Losses** in respect of the disposal of Assets (including Cryptocurrency)

Proceeds	Base Cost	Capital Gain / Loss	Number of transactions	Main Asset Type Source Code
<ul style="list-style-type: none"> <li>• Please refer to the guide with regards to the main asset type source code list.</li> <li>• Even numbered codes refer to gains and uneven numbered codes refer to losses.</li> <li>• Please note the inclusion rate will be applied by SARS.</li> </ul>		Add: Clogged losses included in amounts listed above to be carried forward (par. 39 of the Eighth Schedule)		
		Less: Prior year clogged losses brought forward and deductible from capital gains listed above derived from same connected person (par. 39 of the Eighth Schedule)		
		Less: Claw back of the portion of capital gain(s) in terms of provisions of s45(5)		4256
		Aggregate Gain		4250
		Aggregate Loss		4251

**Reduction of Local Assessed Capital Loss due to Debt Reduction**

Amount of debt reduction  
 R

4254

EXAMPLE



**Schedule of Foreign Capital Gains and Losses in respect of the disposal of Assets** (including Cryptocurrency)

Proceeds	Base Cost	Capital Gain / Loss	Number of transactions	Main Asset Type Source Code

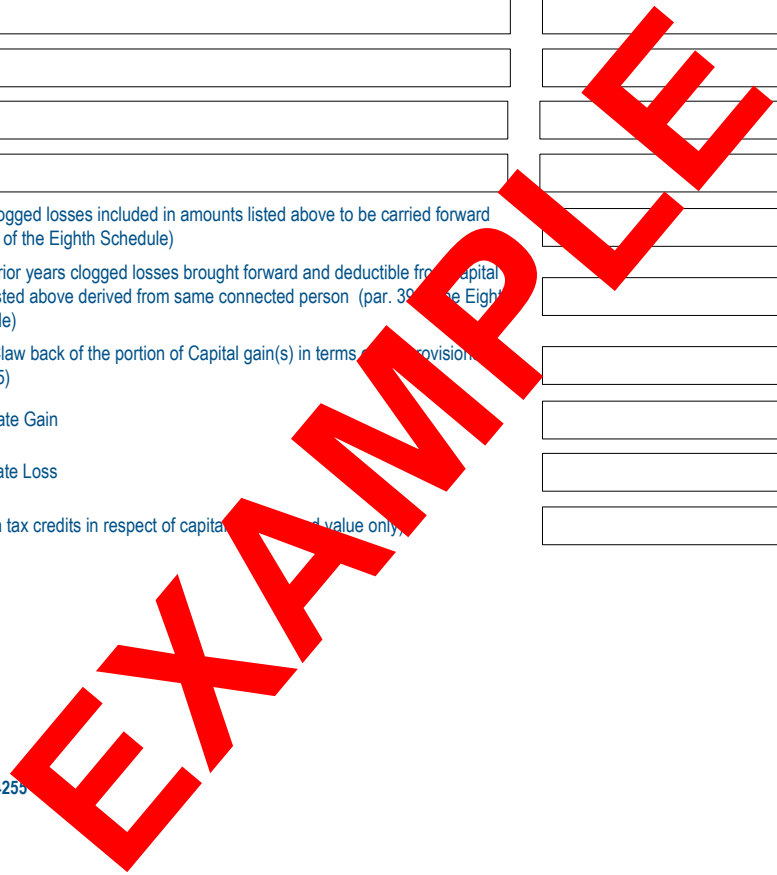
- Please refer to the guide with regards to the main asset type source code list.
- Even numbered codes refer to gains and uneven numbered codes refer to losses.
- Please note the inclusion rate will be applied by SARS.

Add: Clogged losses included in amounts listed above to be carried forward (par. 39 of the Eighth Schedule)		
Less: Prior years clogged losses brought forward and deductible from capital gains listed above derived from same connected person (par. 39 of the Eighth Schedule)		
Less: Claw back of the portion of Capital gain(s) in terms of provision of s45(5)		4258
Aggregate Gain		4252
Aggregate Loss		4253
Foreign tax credits in respect of capital gains and value only		4114

**Reduction of Foreign Assessed Capital Loss due to Debt Reduction**

Amount of debt reduction  
 R

4253



**PAYE Credits Available (excluding provisional tax)**

IRP5 certificate number

PAYE Credit

R  ,

**Foreign Tax Credits: Taxable Foreign Sourced Income of Resident Companies – s6quat (1A) (excluding foreign capital gain / loss)**

Net Losses

Taxable Income

Foreign Tax Credits

Foreign income

Imputed net income CFC

Foreign Tax Credit (and value of) R  
How much of the above Foreign Tax Credits is being claimed in terms of a treaty? R

**Foreign Tax Credits Refunded / Discharged**

Specify the portion of the amount so refunded / discharged as was previously allowed by SARS as a rebate

R  ,

**Partnerships / Joint Ventures**

Partnership Name

Specify the company's profit / loss sharing % during the year of assessment:  ,  %

Indicate if the company derived a profit / loss from this partnership during the year of assessment: Profit  Loss

Indicate if this information is in respect of a local or a foreign partnership: Local  Foreign



**Calculation of the Qualifying s12H Learnership Allowance for this Year of Assessment in respect of Agreements Entered Into On or After 1 October 2016**

**Learnership agreements registered / in effect**      **No. of Learners**      **Allowance(s) Calculated**

**Learners without a Disability:**

Learnership agreements registered / in effect – Learners with NQF Levels 1 - 6	<input type="text"/>	R	<input type="text"/>
Learnership agreements registered / in effect – Learners with NQF Levels 7 – 10	<input type="text"/>	R	<input type="text"/>

**Learners with a Disability:**

Learnership agreements registered / in effect – Learners with NQF Levels 1 - 6	<input type="text"/>	R	<input type="text"/>
Learnership agreements registered / in effect – Learners with NQF Levels 7 – 10	<input type="text"/>	R	<input type="text"/>

**Registered learnership agreements completed in current year**      **No. of Learners**      **Allowance(s) Calculated**

**Learners without a Disability:**

Learnership agreements completed in current year – Learners with NQF Levels 1 - 6	<input type="text"/>	R	<input type="text"/>
Learnership agreements completed in current year – Learners with NQF Levels 7 – 10	<input type="text"/>		<input type="text"/>

**Learners with a Disability:**

Learnership agreements completed in current year – Learners with NQF Levels 1 - 6	<input type="text"/>		<input type="text"/>
Learnership agreements completed in current year – Learners with NQF Levels 7 – 10	<input type="text"/>		<input type="text"/>

**Total**

R

**EXAMPLE**

**Transfer Pricing: Received / Receivable**

In terms of s46 of the Tax Administration Act, specify the total aggregate value (where applicable) for the year of assessment where the transaction, operation, scheme, agreement or understanding directly or indirectly entered into, resulted in:

Received / Receivable	Total Aggregate Value – Foreign: Connected	No of Jurisdictions	Top <5> Jurisdictions	Transaction value: Foreign Connected per country
Sale of goods		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Commission received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Interest received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Royalties or license fees received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Admin., mng., secretarial fees, rentals received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Guarantee fees received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Insurance premiums received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Other finance charges received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Research & Development fees received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Other income received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	

Received / Receivable	Total Aggregate Value – Foreign: Non-connected	No of Jurisdictions	Top <5> Jurisdictions
Sale of goods		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Commission received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Interest received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Royalties or license fees received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Admin., mng., secretarial fees, rentals received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Guarantee fees received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Insurance premiums received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Other finance charges received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Research & Development fees received / receivable		Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Other income received / receivable		Number of Jurisdictions <input type="text" value="3"/>	Country Code <input type="text" value="3"/>



**Transfer Pricing: Paid / Payable**

In terms of s46 of the Tax Administration Act, specify the total aggregate value (where applicable) for the year of assessment where the transaction, operation, scheme, agreement or understanding directly or indirectly entered into, resulted in:

Paid / Payable	Total Aggregate Value – Foreign: Connected	No of Jurisdictions	Top <5> Jurisdictions	Transaction value: Foreign Connected per country
Purchase of goods	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Commission paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Interest paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Royalties or license fees paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Admin., mng., secretarial fees, rentals paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Guarantee fees paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Insurance premiums paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Other finance charges paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Research & Development fees paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Other expenses paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Paid / Payable	Total Aggregate Value – Foreign: Non-connected	No of Jurisdictions	Top <5> Jurisdictions	
Purchase of goods	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Commission paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Interest paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Royalties or license fees paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Admin., mng., secretarial fees, rentals paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Guarantee fees paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Insurance premiums paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Other finance charges paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Research & Development fees paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	
Other expenses paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	



**Transfer Pricing: Paid / Payable (continued)**

Specify the financial assistance to fixed capital ratio  ,  : 1

Specify the debt in relation to EBITDA (earnings before interest, taxes, depreciation, and amortisation) ratio  ,  : 1

Specify the EBITDA (earnings before interest, taxes, depreciation, and amortisation) to finance cost ratio  ,  : 1

Specify the debt in relation to total tangible assets ratio  ,  : 1

**Transfer Pricing Supporting Information**

Does the company have transfer pricing documentation that supports the pricing policy applied to each transaction between the company and the foreign connected person during the year of assessment as being at arm's length? Y  N

Was there any change between the company and non-resident connected person since the previous reporting period with respect to the transfer pricing methodologies/transaction, operation, scheme, agreement or understanding classification? Y  N

Did the company conduct any outbound transaction, operation, scheme, agreement for no consideration with a connected person that is tax resident outside South Africa? Y  N

Did the company transact with a connected person that is a tax resident in a jurisdiction that has a corporate tax rate that is less than 18% or is a tax haven? Y  N

Did the company transact with a connected person that is tax resident in a country with which South Africa does not have a tax treaty? Y  N

Did the company make a year-end adjustment to achieve a guaranteed profit margin? Y  N

Is the "tested party", of any transaction operation, scheme, agreement or understanding, a tax resident outside South Africa? Y  N

How many "tested party/parties" of the transaction operation, scheme, agreement or understanding are a tax resident of another country?

**Industry Related Information**

**Mining and Quarrying**

Note: Complete the applicable mining schedules (Schedules A and B) and submit as a supporting document with this return (refer to guide).

Did the company conduct mining operations in more than one separate and distinct mine? Y  N

Did the company acquire a mining operation as a going concern during the year of assessment? Y  N

Did the company acquire / dispose of mining property and equipment as envisaged in s37? Y  N

Specify the % of the company's total turnover that relates to the buy-in of minerals.   %

Did the company conduct prospecting outside South Africa? Y  N

Did the company conduct mining / mining operations where the company is not the legal owner of the mining right? Y  N

**Construction**

Did the company have any creditor's retentions with sub-contractors or services? Y  N

Did the company incur any losses on contract work in progress which is required to be declared as into trading stock provisions of s37(3)? Y  N

**Wholesale and Retail Trade**

Did the company enter into an agreement to use the debtor's book to a 3rd party? Y  N

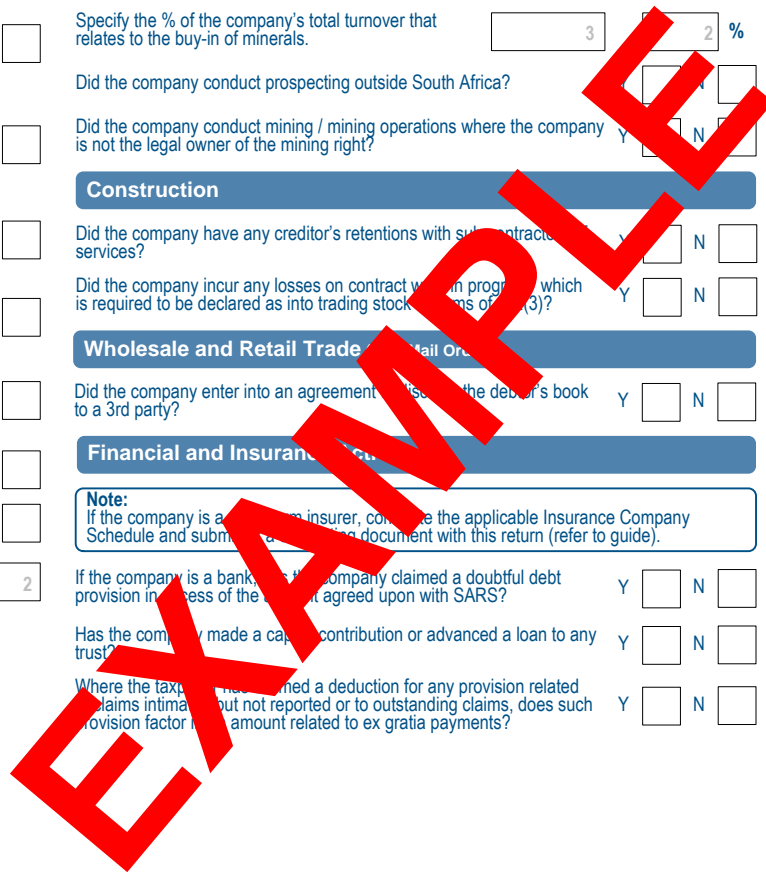
**Financial and Insurance**

Note: If the company is a bank or insurer, complete the applicable Insurance Company Schedule and submit as a supporting document with this return (refer to guide).

If the company is a bank, did the company claimed a doubtful debt provision in excess of the amount agreed upon with SARS? Y  N

Has the company made a capital contribution or advanced a loan to any trust? Y  N

Where the taxpayer has claimed a deduction for any provision related to claims intimated but not reported or to outstanding claims, does such provision factor in the amount related to ex gratia payments? Y  N



**Tax Computation**

TXCPA01

**Debit Adjustments** (decrease net profit / increase net loss)

**Non-Taxable** Amounts Credited to the Income Statement

Please select / de-select the non-taxable amounts credited to the Income Statement

Selection

{Display field selected from Dropdown list with the amount field}

R

Control Total

R

**Non-Taxable** Amounts Credited to the Income Statement

- Accounting interest received / receivable
- Accounting profit on disposal of fixed and / or other assets
- Adjustments to comply with IFRS: Accounting
- Adjustments to comply with IFRS: Fair value
- Amounts previously taxed as received in advance
- Exempt foreign dividends (s10(1)(k)(ii))
- Exempt foreign dividends (s10B)
- Income (other than foreign dividends) exempt from tax – s10 (excluding s10(1) and 10(1)(cP))
- Income exempt by virtue of double taxation agreement
- Local dividends excluding dividends mentioned in s8E and 103(s)
- Levy exemption in terms of s10(1)(e)(i) (refer to guide)
- Other income exemption (excluding levy) in terms of s10(1)(e)(ii) (refer to guide)
- Receipts and / or accruals of a capital
- Reversal of provisions
- Other
- 

Cancel OK

**EXAMPLE**  
Example of the pop-up list to create fields for completion