



Always quote PAYE reference number when contacting SARS

PAYE reference no:

Date:

Trading or other name [grid]

PART 1: DETAILS OF THE REQUEST

Reason for the request: [checkbox] Situation of accommodation [checkbox] Nature or condition of accommodation [checkbox] Other factor, namely [grid]

Proposed value which is deemed to be fair and reasonable R [grid], [grid] per month

Explain how the proposed value was determined [grid]

[grid]

[grid]

PART 2: ATTACHMENTS TO SUPPORT THE APPLICATION

The following documents have been attached: [checkbox] 2 valuation lists [checkbox] 2 pictures of the property

The employee's monthly remuneration is R [grid], [grid]

Note: The employee's monthly remuneration must be stated if the reason for the application in Part 1 is indicated as "other factor"

PART 3: DETAILS OF AFFECTED EMPLOYEES

Employee 1

Surname [grid]

Initials [grid] ID/Passport No. [grid] Date of Birth (CCYYMMDD) [grid]

Unit No. [grid] Complex (if applicable) [grid]

Street No. [grid] Street/Name of Farm [grid]

Suburb/District [grid]

City/Town [grid] Postal Code [grid]

Employee 2

Surname [grid]

Initials [grid] ID/Passport No. [grid] Date of Birth (CCYYMMDD) [grid]

Unit No. [grid] Complex (if applicable) [grid]

Street No. [grid] Street/Name of Farm [grid]

Suburb/District [grid]

City/Town [grid] Postal Code [grid]

**Employee 3**

Surname																									
Initials					ID/Passport No.													Date of Birth (CCYYMMDD)							
Unit No.					Complex (if applicable)																				
Street No.					Street/Name of Farm																				
Suburb/District																									
City/Town																			Postal Code						

**Employee 4**

Surname																									
Initials					ID/Passport No.													Date of Birth (CCYYMMDD)							
Unit No.					Complex (if applicable)																				
Street No.					Street/Name of Farm																				
Suburb/District																									
City/Town																			Postal Code						

**Employee 5**

Surname																									
Initials					ID/Passport No.													Date of Birth (CCYYMMDD)							
Unit No.					Complex (if applicable)																				
Street No.					Street/Name of Farm																				
Suburb/District																									
City/Town																			Postal Code						

**PART 4: DECLARATION**

I declare that:

- I am the employer and that the information furnished is true and correct, and that all the required documents are attached; and
- I am fully aware of my responsibilities as per paragraph 9(5) of the Seventh Schedule to the Income Tax Act No. 58 of 1962.

Surname																								
Initials					Date (CCYYMMDD)																			

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

Signature

**PART 5: NOTES**

- For a detailed guide on residential accommodation taxable fringe benefits, please visit [www.sars.gov.za](http://www.sars.gov.za) to access Guide for Employers iro Employees' Tax (PAYE-GEN-01-G04).
- Until the application form has been completed in full and submitted to SARS, along with all the required documents, the employer is deemed not to have applied for a directive.
- Once your application request has been processed, you will receive a rejection or approval notice.