

COMPLETING YOUR TAX RETURN



The purpose of this guide is merely to help the lay person easily understand the provisions of the legislation. This guide therefore has no binding legal effect and the relevant legislation must be consulted in the event of any doubt as to the meaning or application of any provision.

COMPLETING YOUR TAX RETURN 2006



HI, I'M KHANYI. I WORK AT SARS IN PRETORIA, WHERE I HELP PEOPLE WITH THEIR TAX.

YOU HAVE RECEIVED **THREE** DOCUMENTS TO COMPLETE YOUR TAX RETURN:

1) YOU'VE BEEN SENT THE **IT12SS** TAX RETURN FORM, KNOWN AS THE **RETURN OR FORM**.

2) THIS DOCUMENT, THE **EASY GUIDE TO COMPLETING YOUR TAX RETURN**, IS THE BEST PLACE TO START. IT WILL GUIDE YOU THROUGH COMPLETING THE **IT12SS**.

3) LASTLY, A MORE COMPREHENSIVE DOCUMENT CALLED **INFORMATION ON INCOME TAX** IS INCLUDED AND EXPLAINS THE PROCESS OF COMPLETING YOUR TAX RETURN IN DETAIL. REFERRED TO AS THE **BROCHURE**.



Information for this tax return relates to the tax year **1 March 2005 to 28 February 2006**



If you have received a return, you are required to complete and submit it, whether or not your remuneration exceeded R60,000 in the last tax year.

1) A TAX RETURN



IT12SS

2) AN EASY GUIDE



3) A BROCHURE



IT12SS brochure

GLOSSARY

There are some words that you need to understand...



Other new words are explained where you see the **DICTIONARY** icon!

TAX YEAR

The tax year, known by SARS as the Year of Assessment, is different to the calendar year. The tax year for individuals starts on 1 March and ends on the last day of February the following year. The **2006 Tax Year** is therefore from **1 March 2005 to 28 February 2006**.

TAX RETURN

This is the form sent to you by **SARS** which you need to complete and return to them.

TAXABLE INCOME

Income earned that is **subject to tax** (eg: your salary). Some income is not subject to tax (eg: Lotto winnings!). Your taxable income determines how much tax you pay.

ASSESSMENT

This is the process where **SARS** works out how much tax you owe or need to be refunded.

TAX YEAR: 1 MARCH 2005 TO 28 FEBRUARY 2006



SIBONGILE

TODAY I AM HELPING MY MOTHER, **SIBONGILE**, WITH HER TAX RETURN FOR 2006.



MY MOTHER WORKS AS A PRIMARY SCHOOL TEACHER. THIS IS HER **ONLY** INCOME AND SHE DOES NOT RECEIVE ANY ALLOWANCES.*

MY MOM HAS BEEN SENT THE **IT1255 FORM**, WHICH IS **ORANGE**.

IT1255



* **Allowances:** amounts structured into your basic salary, like a housing subsidy.

WHAT YOU NEED

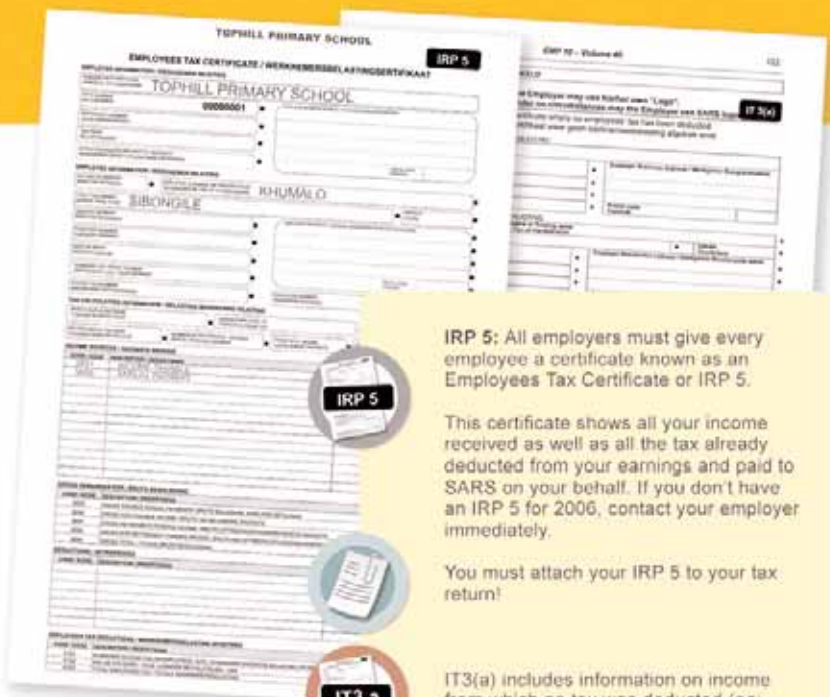
FIRST, GET TOGETHER ALL THE DOCUMENTS YOU NEED FOR THE TAX YEAR 1 MARCH 2005 TO 28 FEBRUARY 2006.

THE MOST IMPORTANT DOCUMENT IS YOUR **IRP 5** OR **IT3(a)** DOCUMENT.

YES, I GET AN **IRP 5** ONCE A YEAR FROM MY EMPLOYER, HERE IT IS!



YOU'LL NEED TO GET OTHER FINANCIAL INFORMATION FROM THE 2006 TAX YEAR. IF YOU HAVE ANY OF THE FOLLOWING, GET THEM OUT!



IRP 5: All employers must give every employee a certificate known as an Employees Tax Certificate or IRP 5.

This certificate shows all your income received as well as all the tax already deducted from your earnings and paid to SARS on your behalf. If you don't have an IRP 5 for 2006, contact your employer immediately.

You must attach your IRP 5 to your tax return!

IT3(a) includes information on income from which no tax was deducted (eg. Annuity income).



Details of your **medical scheme** contributions and medical expenses not paid by your medical scheme.



Details of any **annuity income** (regular income received, usually from an insurance company eg. retirement annuity).



Details of any contributions paid to a **retirement annuity** (usually sent by an insurance company).



Dates of any substantial periods spent **outside the country**.



Section 18a Tax certificates of any **donations** made to public benefit organisations (charities).



Details of any **taxes paid** or still owing other than reflected on your IRP5 (eg. taxes paid in another country).



If you receive a **travel allowance** and want to claim actual kilometres travelled, you will need a log book of all travelling done for work purposes. If you have not kept a logbook you will still need details relating to your vehicle.



If you don't have all the required documentation and time is running out, you can apply for an **extension**. Call the SARS call centre, apply online at www.sars.gov.za or visit a SARS branch. Extensions **MUST** be filed on or before the filing season deadline!



Have you got the right Tax Return?

If you earned investment income or received a travel allowance you can still complete this tax return. If however you have earned any rental income, trading income or farming income during the year of assessment then you need to go to your nearest SARS office, where they will give you the most appropriate tax return for you to complete.

COMPLETING YOUR TAX RETURN



FIRST THINGS FIRST: DON'T FORGET TO **SIGN** YOUR RETURN. THE PLACE TO SIGN IS AT THE TOP OF PAGE 1 OF YOUR RETURN.

I declare that the information furnished in this return of income as well as the supporting documentation is true and correct in every respect, and discloses in full, income from sources within and outside the Republic of South Africa which accrued to or was received by me during the period covered by this return.

20060425
Date
Signature of taxpayer

SCRIBBLE!



DO THIS NOW!

If you send **SARS** an unsigned return, it will be sent back to you and you may be penalised for late submission.

SECTION 1 PERSONAL DETAILS



NOW WE NEED TO CHECK YOUR PERSONAL DETAILS. IN **SECTION 1** YOUR TAX RETURN HAS ALREADY BEEN PRE-PRINTED WITH YOUR DETAILS.

IF THEY ARE NOT CORRECT, YOU NEED TO FILL IN YOUR PARTICULARS IN THE WHITE BLOCKS NEXT TO THOSE THAT HAVE CHANGED.



MY DETAILS ARE CORRECT.

1: PERSONAL PARTICULARS (Fill in the white blocks where particulars have changed or have not been printed in the shaded areas. Use block letters where applicable, or mark with an "X")

1.4 Surname

1.7 Fax no. 0550024

1.8 Tel. no.: Home 011 5558182

Tel. no.: Cell 085 5554646

1.9 E-mail address

1: PERSONAL PARTICULARS (Fill in the white blocks where particulars have changed or have not been printed in the shaded areas. Use block letters where applicable, or mark with an "X")

1.11 Name of institution

1.12 Particulars of bank account - only your personal bank details will be acceptable

Name of account holder

Type of account Current Savings Investment

Branch number

Account number

WE ALSO NEED TO CHECK THAT YOUR **BANKING DETAILS** ARE CORRECT SO THAT ANY REFUND CAN BE PAID DIRECTLY INTO YOUR BANK ACCOUNT.



* No refund can be paid into anyone else's bank account, so only provide your own banking details.



Remember to include your **branch code** number in your banking details.

TAX YEAR 1 MARCH 2005 TO 28 FEBRUARY 2006



IN THIS SECTION YOU TELL SARS WHICH SECTOR OF THE ECONOMY PROVIDED YOU WITH YOUR MAIN SOURCE OF INCOME OVER THE TAX YEAR AS WELL AS DETAILS OF ALL YOUR INCOME EARNER

LOOK AT SECTION 2.1 ON PAGE 2 OF THE BROCHURE FOR A DESCRIPTION OF THE INDUSTRY IN WHICH YOU WORK. CHOOSE AN INDUSTRY FROM THE LIST AND FILL IN THE CODE ON YOUR TAX RETURN.



SIBONGILE WORKS AT A SCHOOL SO SHE FILLS IN HER FORM AS FOLLOWS:

SECTION 2: INCOME RECEIVED AND/OR ACCRUED

SECTION 2.1 MAIN SOURCE OF INCOME

Construction
Educational services **27**

2 INCOME RECEIVED AND/OR ACCRUED

2.1 Please state your main source of income (refer to page 2 of your brochure for codes and examples)

Educational Services **3527**

i Copy the details from your IRP 5 and, if you have one, IT3(a) into Table 2.2 on page 2 of your return.

* Income Accrued: Income you are owed, but have not yet received, eg. A bonus

i In Section 2.2 you must list all the types of income for which you received an IRP 5 certificate or an IT3(a).

SECTION 3

OTHER INCOME



IF YOU HAVE EARNED ANY OTHER INCOME PLEASE FILL IN SECTION 3 OF YOUR TAX RETURN. REFER TO THIS TABLE AS A GUIDE TO COMPLETING THIS SECTION.



| INVESTMENT INCOME | | Interest / Foreign Dividend Exemption – Younger than 65 yrs old: R15,000 | Interest / Foreign Income Exemption – Older than 65 yrs old: R22,000 |
|------------------------------------|-----------------------|---|---|
| TYPE OF INCOME | TAXABLE / NOT TAXABLE | INTEREST / FOREIGN DIVIDEND EXEMPTION | NOTES |
| Dividends from Local Investments | NOT TAXABLE | n/a | Dividends received from local investments, excluding dividends received from property unit trusts, are not taxable so you do not need to declare them in your tax return. |
| Dividends from Foreign Investments | TAXABLE | The Interest / Foreign dividends exemption is first set-off against foreign dividends. | Source Document: A statement from the foreign institution with whom your money is invested with. |
| Interest Earned – Foreign | TAXABLE | The exemption is then set-off against foreign income earned. The max exception for both foreign dividends and foreign interest income is R2,000. | Source Document: A Statement from the foreign institution with whom your money is invested with. |
| Interest Earned – Local | TAXABLE | The balance of your exemption after taking into account the exemption applied to foreign interest and foreign dividends can be applied against local interest income. | Source Document: IT 3 (b) from the institution with whom your money is invested with. |

NOTE: Please use the full amounts when completing Section 3 as SARS will apply the exemption for you.



IN SECTION 4 OF YOUR RETURN YOU NEED TO FILL IN THE AMOUNTS OF TAX ALREADY PAID DURING THE TAX YEAR. THE AMOUNTS FOR **SITE** AND **PAYE*** ARE SHOWN NEXT TO CODES 4101 AND 4102 ON YOUR IRP 5 CERTIFICATE.

HERE YOU COPY THE AMOUNTS OF **SITE** AND **PAYE** INTO MY RETURN.

TOPHILL PRIMARY SCHOOL **IRP 5**

EMPLOYEES TAX CERTIFICATE / WERKNEMERSBELASTINGSERTIFIKAAT

REFERENCE NUMBER / VERWYTERINGSNOUMER 7770777777 • IRP 5 NUMBER / WERKNEMERS BELASTINGS NOUMER 12345678 •

EMPLOYEE INFORMATION / WERKNEMER INLIGTING
EMPLOYEE SURNAME OR TRADING NAME / WERKNEMER SE VAN OF WERKNEMERSNAAM KHUMALO

| CODE / KODE | DESCRIPTION / BESKRYWING | AMOUNT / BEDRAG |
|-------------|--|-----------------|
| 4101 | STANDARD INCOME TAX ON EMPLOYEES' PAYE / STANDAARD INKOMSTE BELASTING OP WERKNEMERS' SOW | 4500.00 |
| 4102 | PAY AS YOU EARN / PAYE / LOOPSE BELASTINGSTELSEL - L&S | 4920.00 |
| 4103 | TOTAL EMPLOYEES TAX / TOTAAL WERKNEMERSBELASTING | |

4: TAX CREDITS AND REASONS FOR NON-DEDUCTION

4.1 Your SITE and PAYE deductions on IRP5 certificate(s) (Attach IRP5 certificates to page 3)

| Original IRP5 certificate numbers | Employer (PAYE) reference number | Gross Remuneration (369) | SITE 4101 | | PAYE 4102 | |
|-----------------------------------|----------------------------------|--------------------------|-----------|---|-----------|---|
| | | | A | B | A | B |
| 12345678 | 7770777777 | 86000 | 4500.00 | | 3628.88 | |



SITE and **PAYE** are two kinds of tax employees pay:
SITE: Standard Income Tax on Employees.
PAYE: Pay As You Earn



If you have an IT3(a), include that information in Section 4.2.



YOU CAN REDUCE YOUR TAXABLE INCOME BY CLAIMING CERTAIN EXPENSES. THESE EXPENSES ARE KNOWN AS **DEDUCTIONS**.

YOU CAN CLAIM CONTRIBUTIONS YOU PAID TO A MEDICAL SCHEME. YOU CAN ALSO CLAIM CERTAIN MEDICAL OR DENTAL EXPENSES YOU PAID FOR, BUT WERE NOT COVERED BY YOUR SCHEME. YOU CAN CLAIM THESE EXPENSES FOR YOURSELF, YOUR SPOUSE AND DEPENDENT CHILDREN OR STEPCHILDREN.



Medical and Dental Expenses (Section 5.1)



Remember, if you are younger than 65 years old, your allowed medical deduction is the amount that exceeds 5% of your total taxable income before deducting medical expenses.

Eg.
Income Salary: R90 000
Less Pension Contributions: R5 000
R85 000

Limitation of medical deduction: R85 000 x 5% = R4 250

So, the first R4 250 will be subtracted from your total medical expenses and will not be allowed as a deduction.

There is no limitation if you are older than 65 years old.

Should you feel you have a claim for a physical disability that isn't necessarily medical, supply SARS with information about the claim and why you feel it qualifies.

TOPHILL PRIMARY SCHOOL **IRP 5**

EMPLOYEES TAX CERTIFICATE / WERKNEMERSBELASTINGSERTIFIKAAT

EMPLOYEE INFORMATION / WERKNEMER INLIGTING
EMPLOYEE SURNAME OR TRADING NAME / WERKNEMER SE VAN OF WERKNEMERSNAAM KHUMALO

DEDUCTIONS / AFTREKKINGS

| CODE / KODE | DESCRIPTION / BESKRYWING | AMOUNT / BEDRAG |
|-------------|---------------------------|-----------------|
| 4005 | MEDICAL AID CONTRIBUTIONS | 4.800 |

5: DEDUCTIONS

| | Amount | Subtotal |
|--|--------|----------|
| 5.1 MEDICAL AND DENTAL EXPENSES (Please consult your brochure! Your claim will only be considered if the proof is registered (unless so indicated)) | | |
| 5.1.1 Contributions to medical funds (attach proof of contributions not reflected on your Warty (including contributions by employer)) | 4800 | 4 0 0 0 |
| 5.1.2 Medical fund statement (i.e. employee not received) (Please attach relevant statement) | 2023 | 4 0 2 3 |
| 5.1.3 Other amounts not submitted to / recovered from medical fund (Please complete and attach the prescribed schedule on page 13 of your brochure) | 492 | 4 0 2 3 |
| 5.1.4 Expenses (i.e. physical disability (not recovered from a medical fund)) | 350 | |
| State nature of disability: GLASSES | | |
| TOTAL EXPENSES (5.1.1 + 5.1.2 + 5.1.3 + 5.1.4) | 6665 | |
| 5.1.5 ONLY FOR HANDICAPPED PERSONS (i) And you, your spouse, child or stepchild a handicapped person as defined in the brochure? (Mark applicable block with an 'X') YES NO | | |
| State nature of handicap | | |
| 5.1.6 Expenses (i.e. handicap (not recovered from a medical fund)) | | 4 0 2 3 |

*Attach a statement from a medical scheme approved in terms of the Medical Schemes Act.

***Medically Handicapped:** If you, your spouse, children or stepchildren are handicapped, you can claim the total medical expenses you have incurred as a result of the handicap. Handicapped refers to: a blind person, a deaf person, a person who permanently requires a calliper, wheelchair, crutch or artificial limb, or a person who suffers from a mental illness.



HERE ARE OTHER EXPENSES YOU CAN DEDUCT FROM YOUR INCOME TO REDUCE THE AMOUNT OF TAX YOU PAY.

Donations (Section 5.2)

IF YOU'VE MADE DONATIONS TO AN ORGANISATION, AND HAVE A RECEIPT OR CERTIFICATE THAT REFERS TO SECTION 18A OF THE INCOME TAX ACT, IT WILL BE CONSIDERED FOR A DEDUCTION. TO CLAIM THE DONATION, FILL IN THE AMOUNT IN SECTION 5.2 NEXT TO THE CODE 4011 AND ATTACH THE ORIGINAL TAX CERTIFICATE.



School fees do not qualify as a deduction.

Contributions to a pension fund (Section 5.3)



THE TOTAL AMOUNT OF THE CONTRIBUTIONS YOU MADE TO YOUR PENSION FUND SHOULD BE REFLECTED ON YOUR IRP5 NEXT TO THE CODE 4001. ENTER THIS AMOUNT, TOGETHER WITH THE NAME OF THE FUND, IN SECTION 5.3.



Retirement Funding Income: The portion of your salary upon which your retirement income will be based.



Note: The maximum allowable deduction will be the greater of R1,750 or 7.5% of your retirement funding income.

If no fund name is available, please place "IRP 5" in the Name of Fund field.

Contributions to a retirement annuity (Section 5.5)



Retirement Annuity: SARS will limit the deduction to the greatest of R1,750 a year or R3,500 less any current pension fund contributions or 15% of your non-retirement funding income.



FILL IN THE AMOUNT SHOWN ON THE CERTIFICATE FROM THE RETIREMENT FUND, NEXT TO THE CODE 4006, AND ATTACH THIS CERTIFICATE TO YOUR RETURN.

Contributions to a provident fund (Section 5.7)



ENTER THE AMOUNT SHOWN ON YOUR IRP5 NEXT TO THE CODE 4003. ALTHOUGH THIS CLAIM IS MADE NOW, THE BENEFIT ACCUMULATES AND IS ONLY TAKEN INTO ACCOUNT UPON EXIT FROM THE PROVIDENT FUND, BY DECREASING THE TAXABLE PORTION ON THE LUMP SUM PAID OUT.



Contributions to an income protection plan (Section 5.8)



USE THE AMOUNT SHOWN ON THE CERTIFICATE RECEIVED FROM YOUR INSTITUTION TO COMPLETE SECTION 5.8 OF YOUR RETURN. REMEMBER TO ATTACH THIS CERTIFICATE TO YOUR RETURN.





Other / Travel Allowance* (Section 5.9)



KHANYI! YES, I CAN HELP THIS SECTION IS NOT AS COMPLICATED AS YOU THINK.

IN SECTION 1 ON PAGE 11 OF THE BROCHURE YOU WOULD NEED TO FILL IN THE DETAILS OF YOUR VEHICLE.



Note on travel allowance:
Denoted on the IRP 5 as a 3701 code.

TRAVELLING EXPENSES

If you claim travelling expenses please complete this page and attach it to page 3 of your return.

If this schedule is not attached to your return, your claim i.r.o travel, cannot be considered.

PLEASE NOTE THAT YOUR CLAIM WILL NOT BE CONSIDERED IF PART 2 OF THIS PAGE HAS NOT BEEN COMPLETED.

IF AN ACCURATE LOGBOOK WAS KEPT, A COPY THEREOF MUST ACCOMPANY THIS RETURN

1: DETAILS OF MOTOR VEHICLES

| Vehicle number | Registration number | Make and model | Date acquired or leased | Cost price or cash value | If sold or traded in during the year | | Value at beginning of year of assessment (Only i.r.o. part 4) | Source Code | | | |
|----------------|---------------------|----------------|-------------------------|--------------------------|--------------------------------------|-----------|---|-------------|---|---|---|
| | | | | | Selling price | Date sold | | 7 | 5 | 3 | 4 |
| 1 | NAD 02738 | VW GOLF | 13.09.02 | 65,000 | - | - | * | 7 | 5 | 3 | 4 |
| 2 | | | | | | | | 7 | 5 | 3 | 5 |



* You only need to fill in this block if you have kept a detailed record of your travel expenses.



Don't forget to attach page 11 of the brochure to page 3 of your Tax Return.



* **Travel Allowance:** A portion of your salary, allocated by your employer for travel expenses related to the work you do. This amount will be denoted on your payslip and IRP 5.

TAX YEAR 1 MARCH 2005 TO 28 FEBRUARY 2006



THEN YOU WOULD NEED TO FILL IN TABLE 2, BUT REMEMBER TO USE THE EXACT ODOMETER AS AT THE DATES AT THE BEGINNING AND END OF THE TAX YEAR.

OK, IT'S 9...
0... 4...



IF SIBONGILE DOES NOT KEEP ACCURATE RECORDS OF HER BUSINESS KILOMETRES TRAVELLED, SHE NEEDS TO FILL IN SECTION 3 ON PAGE 11.

IN ORDER TO COMPLETE THIS SECTION YOU NEED TO USE THE TABLE ON PAGE 10 OF YOUR BROCHURE TO GET THE FIGURES YOU'LL USE IN THE EQUATIONS IN TABLE 3.



LET'S SAY SIBONGILE'S CAR IS VALUED AT BETWEEN R60,000 AND R80,000, SHE WOULD THEN USE THE CORRESPONDING COST AND MAINTENANCE FIGURES FROM PAGE 10.

SHE THEN ENTERS THESE NUMBERS INTO SECTION 3 TO CALCULATE THE TOTAL DEDUCTION.

Attach page 11 of the brochure to page 3 of your return.

2: DETERMINATION OF BUSINESS USE



- (i) Odometer reading on 2006/02/28 (indicate date if other than 2006/02/28) _____
- (ii) Odometer reading on 2005/03/01 (indicate date if other than 2005/03/01) _____
- Total of actual kilometres travelled (i) - (ii) _____
- LESS: Private kilometres travelled _____
- BUSINESS KILOMETRES TRAVELLED _____

If you are in receipt of a travel allowance, you have the option to complete either part 3 or 4 to calculate your claim.
If you are not in receipt of an allowance, you may only complete part 4 to calculate your claim.

| Vehicle 1 | Vehicle 2 | Source Code |
|------------|------------|-------------|
| Kilometres | Kilometres | |
| 90 432 | | 7 5 5 0 |
| 65 642 | | 7 5 5 1 |
| 24 785 | | 7 5 5 2 |
| 26 000** | | 7 5 5 3 |
| 8 785 | | 7 5 5 4 |

You must complete the section with the actual odometer readings on the required dates or SARS will not consider your travel expenses claim.



** Private Travel: Unless accurate records have been kept, the first 16,000 kms travelled in the tax year is considered private travel.



* Odometer: The counter in your car that tells you how many kilometres the vehicle has been driven.



Attach a logbook if one has been kept.

Scale of costs in respect of motor vehicles

| WHERE THE VALUE OF THE VEHICLE - | FIXED COST R | FUEL COST c | MAINTENANCE c |
|---|-----------------|----------------|------------------|
| Does not exceed R40 000 | 14 489 | 34,5 | 21,6 |
| exceeds R40 000 but does not exceed R60 000 | 18 888 | 38,2 | 22,4 |
| exceeds R60 000 but does not exceed R80 000 | 25 068 | 38,2 | 22,4 |
| exceeds R80 000 but does not exceed R100 000 | 30 893 | 40,7 | 27,8 |
| exceeds R100 000 but does not exceed R120 000 | 35 578 | 40,7 | 27,8 |



The minimum information required in a logbook used to claim actual business travel is: The date, destination, point of departure and km's travelled for each business trip taken during the year of assessment.

3: WHERE NO RECORDS OF EXPENSES HAVE BEEN KEPT

(Please see previous page for table of fixed, fuel and maintenance costs)



| | Vehicle 1 | Vehicle 2 |
|---|---|-----------|
| FIXED COST = $\frac{\text{Fixed cost}}{\text{Total km travelled}} \times \frac{\text{Period used (days)}}{365}$ | $\frac{R 25 068}{24 785 \text{ km}} \times \frac{365 \text{ days}}{365}$ R _____ km x 365 | 202,24 |
| Fuel costs | 36,2 | |
| Maintenance costs | 22,4 | |
| TOTAL COST (cents per km) | 259,74 | |
| Business km travelled 8 785 X Total Cost 259,74 | 24,033,00 | |
| Business km travelled _____ X Total Cost _____ | | |

Business kilometres travelled are limited to 16 000 km where no accurate logbook was kept.

TOTAL DEDUCTION: VEHICLES 1 & 2 (Carry this amount over to part 5.9 of your return)

24,033,00

SARS WANTS TO KNOW IF YOU EARNED MONEY OUTSIDE SOUTH AFRICA, DURING THE TAX YEAR. IF RELEVANT, PUT THIS INFORMATION INTO SECTION 6.



NOT ME! BUT WHO, THAT WOULD BE NICE.



If you did earn income outside of South Africa please read Section 6 of your brochure.

SECTION 7

DIRECTORS OF COMPANIES - MEMBERS OF CLOSE CORPORATIONS

MY FRIEND WAS RECENTLY MADE A DIRECTOR OF A COMPANY. DIRECTORS AND MEMBERS OF CLOSE CORPORATIONS NEED TO ANSWER "YES" IN THIS SECTION.



CONTACT SARS

THANKS, KHANVI. NOW IT FEELS EASY TO DO MY DUTY!



SARS IS COMMITTED TO MAKING COMPLETING YOUR TAX RETURN AS SIMPLE AS POSSIBLE.



TAX YEAR 1 MARCH 2005 TO 28 FEBRUARY 2006



For more information, contact your nearest SARS office,
visit: www.sars.gov.za or call 0860 12 12 18.