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AIDS HELPLINE: 0800-0123-22 Prevention is the cure

GENERAL NOTICE

NOTICE 65 OF 2004

TAX DIRECTIVES – GENERAL NOTICE

As from the 5th April 2004 fund administrators must supply the PAYE reference number on the Form A&D, Form B and Form C application forms. This PAYE number is the reference number the fund administrator utilise for purposes of paying over the tax payable indicated on the lump sum tax directive.

The examples of the application forms published in this Government Gazette must be utilised when applying for a lump sum tax directive.

The directive application will be decline where PAYE reference number is not supplied as indicated in the examples published in this Government Gazette.

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

YEAR OF ASSESSMENT ENDED ON

Tax reference number

FOR OFFICIAL USE
APPLICATION NUMBER
<input type="text"/>

MEMBERS DETAILS

Surname	<input type="text"/>
First names	<input type="text"/>
Date of birth	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Identity number	<input type="text"/>
Other identification	<input type="text"/> Specify other identification <input type="text"/>
If the taxpayer / member is not registered for Income tax, select one of the following reasons:	
SITE	<input type="checkbox"/> Unemployed <input type="checkbox"/> Other <input type="checkbox"/>
If "other" provide a reason <input type="text"/>	
Annual Income R	<input type="text"/> Employee no. <input type="text"/>
Residential Address	<input type="text"/>
Postal address	<input type="text"/> Postal code <input type="text"/>

FUND DETAILS

Name of fund	<input type="text"/>
Contact person	<input type="text"/>
Tel. no.	<input type="text"/> <input type="text"/>
Fund approval no.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Membership no.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Fund PAYE ref.no.	<input type="text"/>
Type of fund:	Pension <input type="checkbox"/> Provident <input type="checkbox"/>
Indicate whether this fund is:	Postal address <input type="text"/>
a public sector fund	<input type="checkbox"/> 01 <input type="text"/>
an approved fund	<input type="checkbox"/> 02 <input type="text"/>
other	<input type="checkbox"/> 99 <input type="text"/>

DETAILS OF GROSS LUMP SUM DUE

Reason for directive:	Death <input type="checkbox"/>	Retirement due to ill-health <input type="checkbox"/>
	Retirement <input type="checkbox"/>	Provident fund deemed retirement <input type="checkbox"/>
Date of accrual	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Gross amount of lump sum payment	R <input type="text"/>	
In the case of a provident fund, total contributions by member to the fund (excluding interest and profit)	R <input type="text"/>	
In the case of a pension fund, where a member's contribution to the fund have exceeded such amounts as ranked for deduction against his income in terms of paragraph (k) of Section 11 of the Income Tax Act, state total amount of excess during membership.	R <input type="text"/>	

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

years of membership

or

years of employment

Date from Date to = Completed years

Date on which the member became a member of the fund.

Are you aware of any lump sum benefits which accrue or have accrued to the member from this fund or any other fund?

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

DATE OF ACCRUAL	AMOUNT	NAME OF FUND
<input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	R <input type="text"/>	<input type="text"/>
<input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	R <input type="text"/>	<input type="text"/>

DETAILS OF SALARY EARNED

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

Start Date	End Date	SALARY
<input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text"/>	R <input type="text"/>
<input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text"/>	R <input type="text"/>
<input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text"/>	R <input type="text"/>
<input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text"/>	R <input type="text"/>
<input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/> to <input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	<input type="text"/>	R <input type="text"/>
TOTAL		R <input type="text"/>

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

ON DEATH:
The members' salary during 12 months immediately preceding death. R

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

DETAILS OF EMPLOYER:

NAME

PAYE reference no.

Contact person

Telephone no.

Postal address

Postal code

Physical address

DEFINITIONS

Other identification: Passport number, work permits number, etc.

Annual Income: All income for e.g. Salary, remuneration, earnings, emolument, wages, bonus, fees, gratuities, commission, pension, overtime payments, royalties, stipend, allowances and benefits, interest, annuities, share of profits, rental income, compensation, honorarium.

Employee number: A number allocated by the employer to the employee.

Fund Approval Number: The number allocated to the Fund by SARS, which consists of 18/20/4 plus six other numbers.

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

Date from and Date to. If there was a break in service the period should be deducted from the "date from" to establish the completed years.

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

YEAR OF ASSESSMENT ENDED ON

Tax reference number

FOR OFFICIAL USE									
APPLICATION NUMBER									
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

MEMBERS DETAILS

Surname

First names

Date of birth Identity number

Other identification Specify other identification

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

If "other" provide a reason

Annual Income R Employee no.

Residential Address

Postal address

FUND DETAILS

Name of fund

Contact person Tel no.

Fund approval no. Fund PAYE ref. no.

Membership no. Type of fund: Pension Provident

Indicate whether this fund is: Postal

a public sector fund 01

approved fund 02

other 03

DETAILS OF GROSS LUMP SUM DUE

Reason for directive: Transfer Withdrawal/Winding up

Resignation Par (eA) transfer/payment

Surplus apportionment

Gross amount of lump sum payment R

Date of accrual

Date on which membership commenced

If a public sector fund, the period, if any, during which the member was a member of another public sector fund
 From to = Completed years

In the case of a provident fund, total contributions
 (excluding profit and interest) by member to the fund R

Did the fund pay any portion of the lump sum payment into another fund? YES NO

If "YES", state the name of the transferee fund

The transferee fund's type
 Pension fund 01
 Provident fund 02
 Retirement Annuity fund 03

The transferee fund's approval number, if any 1 8 2 0 4

Is the transferee fund a public sector fund YES NO

The amount transferred to the transferee fund R ,

If a policy of insurance is ceded to the member, state the surrender value as at date of cession (for the purpose of paragraph 4(2)bis of the Second Schedule) R ,

Where the member's contribution to a pension fund have exceeded such amounts as ranked for deduction against his income in terms of section 11(k) of the Income Tax Act No. 58 of 1962, as amended or the corresponding provisions of any previous Income Tax Act, state total amount of excess during membership. R ,

Where a pension fund was formerly a provident fund and the assets of the latter was incorporated in the former, state total contributions by the member to the fund during the time it was a provident fund. R ,

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

Signature
ADMINISTRATOR

DATE

DEFINITIONS

Other identification: Passport number, work permits number, etc.

Annual income: All income for e.g. Salary, remuneration, earnings, emolument, wages, bonus, fees, gratuities, commission, pension, overtime payments, royalties, stipend, allowances and benefits, interest, annuities, share of profits, rental income, compensation, honorarium.

Employee number: A number allocated by the employer to the employee.

Fund Approval Number: The number allocated to the Fund by SARS, which consists of 18/20/4 plus six other numbers.

Membership number: The number assigned by the Fund to the member.

Commencement date: The date on which the member entered into the Fund from which he/she is withdrawing now.

Period of membership to Public Sector Fund: Only to be completed by **Public Sector Funds** if the member previously transferred from a public sector fund to another public sector fund.

**REQUEST FOR A TAX DEDUCTION DIRECTIVE
FORM C
RETIREMENT ANNUITY FUND**

YEAR OF ASSESSMENT ENDED ON

Tax reference number

FOR OFFICIAL USE
APPLICATION NUMBER
<input type="text"/>

MEMBERS DETAILS

Surname	<input type="text"/>
First names	<input type="text"/>
Date of birth	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Identity number	<input type="text"/>
Other identification	<input type="text"/> Specify other identification <input type="text"/>
If the taxpayer / member is not registered for Income tax, select one of the following reasons:	
SITE	<input type="checkbox"/> Unemployed <input type="checkbox"/> Other <input type="checkbox"/>
If "other" provide a reason	<input type="text"/>
Annual Income R	<input type="text"/> Employee no. <input type="text"/>
Residential Address	<input type="text"/>
Postal address	<input type="text"/> Postal code <input type="text"/>
Postal address	<input type="text"/> Postal code <input type="text"/>

FUND DETAILS

Name of fund	<input type="text"/>
Contact person	<input type="text"/>
Tel. no.	<input type="text"/>
Fund approval no.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Policy no. <input type="text"/>
PAYE ref. no.	<input type="text"/>
Indicate whether this fund is:	approved fund <input type="checkbox"/> 02 other <input type="checkbox"/> 99
Postal address	<input type="text"/>
Postal address	<input type="text"/> Postal code <input type="text"/>

01040000

DETAILS OF GROSS LUMP SUM DUE

Reason for directive:	Retirement <input type="checkbox"/>	Retirement due to ill health <input type="checkbox"/>	
	Transfer prior to retirement <input type="checkbox"/>	Death prior to retirement <input type="checkbox"/>	
		Death after retirement <input type="checkbox"/>	
Date of accrual	<input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>		
Date of death of member (if applicable)	<input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>		
Gross amount of lump sum payment	R <input type="text"/>		
Total value of full annuity	R <input type="text"/>		
Commencement date of policy	<input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>		
Did the fund pay any portion of the lump sum into another retirement annuity fund?	<input type="checkbox"/> YES <input type="checkbox"/> NO		
If "YES" state the NAME OF THE FUND	<input type="text"/>		
FUND NUMBER	<input type="text" value="1"/> <input type="text" value="8"/> <input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="4"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
THE AMOUNT TRANSFER	R <input type="text"/>		
On death of member prior to retirement from the fund: What amount would the taxpayer have derived in respect of the commutation of one-third of the annuity if he had Retired the day preceding his death?	R <input type="text"/>		
On death of member prior to retirement from the fund: State total contributions by member to the fund, accumulated at 7% compound interest to the date of death.	R <input type="text"/>		
Where the member's contribution to the fund have exceeded such amounts as ranked for deduction against his income in terms of section 11(n) of the Income Tax Act No. 58 of 1962, as amended or the corresponding provisions of any previous Income Tax Act, state total amount (if known) of excess during membership.	R <input type="text"/>		
Has any benefit been paid to the member on a previous occasion?	<input type="checkbox"/> YES <input type="checkbox"/> NO		
If "YES", provide particulars of the benefits paid:			
DATE OF ACCRUAL	AMOUNT	NAME OF FUND	
<input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	R <input type="text"/>	<input type="text"/>	
<input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	R <input type="text"/>	<input type="text"/>	
<input type="text" value="CCYY"/> <input type="text" value="MM"/> <input type="text" value="DD"/>	R <input type="text"/>	<input type="text"/>	

Certified that the above information is true and correct.

DEFINITIONS

Other identification: Passport number, work permits number, etc.

Annual Income: All income for e.g. Salary, remuneration, earnings, emolument, wages, bonus, fees, gratuities, commission, pension, overtime payments, royalties, stipend, allowances and benefits, interest, annuities, share of profits, rental income, compensation, honorarium.

Employee number: A number allocated by the employer to the employee.

Fund Approval Number: The number allocated to the Fund by SARS, which consists of 18/20/4 plus six other numbers.

Policy no.: A number allocated by the fund to the member.

If the reason for directive is death prior to retirement: There are three mandatory fields that must be completed.
