

PART C: Benefits-in-kind: Mandatory disclosure on accommodation

- a. Residential address _____
 1. As at January, 20 _____
 2. Changes during the year _____
 3. Length of stay _____
- b. ☐ Landlord ☐ Tenant ☐ Other
- c. Rent Paid _____
- d. Name and Address of Owner of Premises _____
- e. Accommodation type _____
- f. Rental period _____
- g. Rent Paid by Employer _____ g(i) Location of the accommodation _____
- h. Rent Paid or Reimbursed by you _____
- i. Names of Domestic Servants (e.g. Maids, Drivers, Gardener, Watchmen, Cooks, Stewards, Cleaners etc.)
- | Name | Residential Address | Amount Paid |
|-------|---------------------|-------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

Note: Please asterisk those paid for by your employer or a separate entity apart from self, and annex the details.

- j. Vehicle(s)
- Date of Purchase DD/MM/YYYY Cost R..... Brand _____ Model _____ Year _____
- Date of Purchase DD/MM/YYYY Cost R..... Brand _____ Model _____ Year _____

Note: Please asterisk those paid for by your employer or a separate entity apart from self, and annex the details.

PART D: Other mandatory disclosures

- a. Do you have share a share compensation plan?: (Yes/No)
- b. Do you make voluntary contributions to a Retirement Savings Account (RSA)?: (Yes/No) b(i) Did you make any withdrawals from the RSA in the year?: (Yes/No)

PART E: THIS PORTION NEEDS NOT BE COMPLETED WHERE DETAILS OF BALANCE SHEET IS SUBMITTED (See PART B (i))

Assets as at 31st December, 20.....

1. Tangible Immoveable Properties

Houses/Farmland	Locality	Date Building Completed/Acquired	Cost of		
			Produce (R)	Land (R)	Construction/Acquisition (R)
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

PART F: CLAIM FOR CAPITAL ALLOWANCES, RELIEF ON INTEREST ON LOAN FOR MORTGAGE

- For the claim of Capital allowance, annex a statement showing full particulars of your claim as stated under the fifth Schedule to the Personal Income Tax Act No. 104 of 1993 (as amended) in respect of assets used for the purpose of earning any of the income returned in PART B.
- To claim relief on interest paid on Mortgage loans for developing an owner-occupied residential house, amongst others provide;
 - Mortgage loan agreement (annex an acknowledged schedule by the Mortgage institution the interest payment for the period).
 - Utility bill from the place of residence (not older than six (6) months) and any other relevant document.

PART G: ALLOWANCES FOR LIFE ASSURANCE, GRATUITIES, NHIS AND PENSION CONTRIBUTION (100% of sum paid)

Name of Company (Insurance /Employer/HMO/PFA)	Whether on Life of Self or Spouse	Capital sum paid on death, excluding any bonus or additional benefit (R)	Premiums PAID during the year ended 31 st December, 20..... (To the nearest R)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Note: CERTIFICATE/RECEIPT AS EVIDENCE OF PAYMENT MUST BE ATTACHED

PENALTY FOR DEFAULT

Please note that in accordance with the relevant laws, making false statements and returns or unlawful refusal/neglect to pay accurate tax will attract fine or imprisonment or both.

DECLARATION WHICH MUST BE COMPLETED AND SIGNED

I, _____ hereby declare that information supplied in this form to the best of my knowledge and belief contains correct and complete statement of the amount of income from all sources. I understand that I may have to pay financial penalties and face prosecution if I give false information.

Given under my hand, this Day of 20.....

(Signature/Thumb print of Returnee)

GUIDE TO COMPLETING TAX FORM A

General

- Before completing this Form, you should carefully read the entire form and the guide notes or have same explained to you.
- Complete/Fill this Form with BLOCK/CAPITAL/UPPER CASE LETTERS ONLY.
- Taxpayers filing for Self-Assessment MUST attach a financial statement for the year ended.
- "Returns for Income Tax Year..." relate to the current Year i.e. if filing is being done in 2016, you are to fill in 2016. **PART A –**

PART A - PERSONAL PARTICULARS

- The applicable year end to be specified is the preceding year to the year of return i.e. if the "Returns for Income Tax Year" is **2016** the applicable year ended would be "... year ended 31st December, **2015**".
- Please specify Title if 'Other'.
- Please specify Marital Status if 'Other'.
- All addresses should be in full as P.O. Box numbers are not accepted.
- Employer/Business should state 'self-employed' with the name of Business if applicable.

PART B: STATEMENT OF INCOME FOR THE YEAR ENDED

- Income stated in the sub section (i) – (iv) are earned income while sub section (v) – (viii) are investment income.
- The addition of the aggregate earned income (X) and aggregate investment income (Y) amounts to the total income for the stated year.

PART C: MANDATORY DISCLOSURE ON ACCOMMODATION

- If the place of residence changes from the stated address in No 1, state the new address in No 2.
- Length of stay is the number of months the employee has occupied the accommodation
- Accommodation type should state if it is a hotel room, bungalow, duplex, apartment/flat etc.
- Rent paid is the gross amount.
- Salaries, wages or Allowances paid to domestic staff by employer should be asterisked (*).
- Any Benefit paid for by the employer or a separate entity apart from self in this section should be asterisked (*) with details of the separate entity (Name, Contact telephone, address and relationship) attached.

PART D: OTHER MANDATORY DISCLOSURES

- Share options: Provide details for any award or option. Kindly provide details for the award or option. Please confirm if it was indicated in previously filed returns. Kindly attach details.

PART E: THIS PORTION NEEDS NOT BE COMPLETED WHERE DETAILS OF BALANCE SHEET IS SUBMITTED

- This section is to be completed only if the book of accounts is not attached as stated in PART B

PART F: CLAIM FOR CAPITAL ALLOWANCES AND RELIEF ON INTEREST ON LOAN FOR MORTGAGE

- Approved capital allowances claim is to be attached.
- All relevant documents to prove the interest paid on loans for developing an owner-occupied residential house for the year ended should be provided and the approved relief would be enjoyed in the following year.

PART G: ALLOWANCES FOR LIFE ASSURANCE, GRATUITIES, NHIS AND PENSION CONTRIBUTION

- Certificate/receipts for all premium paid within the period should be attached.
- Confirmation letter/certificate from the insurance company on the premium paid for the year with a split between savings and insurance should be attached.