SARS

Application for a Tax Directive: Gratuities

IRP3(a)

Application no.

This application must be completed in capital letters

Taxpayer Details

Taxpayer ref no.

Year of Assessment ended on (CCYYMMDD)

Surname

First Name

Other Name

Initials

Date of Birth (CCYYMMDD)

Identity no.

Passport/ Permit no.

Passport Country / Country of Origin (e.g. South Africa = ZAF)

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

Specify other

Annual Salary **R** _____ , __

Employee number

Residential Address

Postal Code

Postal Address

Postal Code

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Particulars of Employer

PAYE Reference No. `7` ` ` ` ` ` ` ` ` ` ` `

Name of Employer

Contact Person

Tel No.

Email address of Employer

Business Address

Postal Code

Postal Address

Postal Code

Additional details of application

Date of accrual (CCYYMMDD)

Mark the applicable reason for the directive application request with an X:

Severance benefit – Death	

Severance benefit – Retirement (Age of 55 or older)		Section 10(1)(gB)(iii) Compensation	
Severance benefit – Retirement due to ill health		Employer owned policy proceeds - Taxable	
Severance benefit – Involuntary retrenchment		Employer owned policy proceeds – Exempt section 10(1) (gG)	
Severance benefit – Voluntary retrenchment		Other - Provide reason below	

Other reason

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Breakdown of Payment

Severance benefit payable (Excluding leave/notice payments)	R	,
Employer owned policy proceeds payable	R	,
Section 10(1)(gB)(iii) - Death compensation payable	R	,

Other (Specify other payment separately)

Leave Pay (Refer to notes)	R	,
Notice Pay (Refer to notes)	R	,
	R	,
	R	,
	R	,
	R	,
	R	,
	R	,
	R	,
	R	,

Gross amount payable	R	,

Important Notes:

Directives are not transferable and a new application must be made following a change in the gross amount.

Leave and/or Notice payments **may not be included** in must be excluded from the amount reflected opposite severance benefit payable. The total amount in respect of Leave and/or Notice payments must be reflected separately under "Other" and a separate directive application must be submitted in respect of each.

Declaration

I declare that the information furnished is true and correct in every respect.

Date (CCYYMMDD)

For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277)

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Project: Directive Enhancements Phase 2 - 2017