



PM MTOMBENI
4 MIDARND RIDGE
GEORGE ROAD
NOORDWYK, MIDRAND
1684

Enquiries should be addressed to SARS:

Contact Centre

ALBERTON

1528

Tel: 0800007277

Website: www.sars.gov.za

Details

Reference number: 0818763153

Document number: 68

Date of assessment: 2018-07-02

Year of assessment: 2018

Type of assessment: Original Assessment

Period (days): 365

Payment Due date: 2019-01-31

Always quote this
reference number
when contacting
SARS

Assessment Summary Information

	Amount assessed
Income	421401.00
Taxable income	421401.00
Taxable Income/Assessed Loss:	
Tax calculation	
Assessed tax after rebates	86628.39
Tax credits and adjustments	-109343.50
Net amount refundable under this assessment after allowable credits	-22715.11

Compliance Information

Unprocessed payments	0.00	Provisional taxpayer	N
Selected for audit or verification	Y		

Dear PM MTOMBENI

Thank you for submitting your income tax return for the 2018 year of assessment. Your assessment has been issued and reflects an amount refundable to you of R -22715.11

Please note, however, that the information provided by you in your income tax return does not match the information in the possession of SARS or your return has been selected for verification. Attached you will find a letter containing further instructions for you to resolve this. Please note that any refund which may be due will be withheld pending finalisation of this matter.

Please note that this amount only reflects your income tax assessment and does not reflect tax payable under any previous assessment or any other balances on your account. For a statement reflecting your final balance (including all amounts payable or refundable under any previous assessment, refunds, payments, additional taxes/ understatement penalties, penalties and interest), please request your statement of account from SARS through the following channels:

- Electronically via eFiling
- Call the SARS Contact Centre
- At your nearest SARS branch

The final balance is reflected on the remittance advice at the bottom of the Statement of Account. Please note that interest accrues on all taxes payable after the due date so you are advised to pay in full on or before the due date.

The reference to additional tax/understatement penalty in this notice of assessment depends upon the circumstances.

(i) If additional tax was imposed before the commencement date of the Tax Administration Act (TAA) then adjustment to that additional tax may be made by an assessment issued in terms of the TAA after the commencement date of the TAA

(ii) An assessment issued after the date of commencement of the TAA, in respect of any period that preceded the commencement date of the TAA, may be subject to the imposition of an Understatement Penalty in terms of the TAA as an "understatement" is considered to be a continuing act or omission in terms of the TAA

(iii) An assessment issued after the commencement date of the TAA, for a period that commences after the commencement date of the TAA, may include the levy of an Understatement Penalty.

Below you will find the amounts of income included and deductions allowed in calculating this assessment. It is very important that you check these amounts to ensure:

1. They are correct
2. They reflect all your taxable income and allowable deductions for the year

If you are of the view that the assessment contains a processing, calculation or other error, you should submit a revised return.

If you are unsure as to how the assessment was concluded or the reasons for any of the adjustments made, you may within 30 days of this assessment, submit a Request for Reason using the form available at the branch or via eFiling. Alternatively you may write a letter requesting SARS to provide further information as to how the assessment was concluded. This letter must be sent per registered mail to the address at the top of this notice.

If you are aggrieved by this assessment, you may submit a Notice of Objection (NOO) using the form available from eFiling or your nearest branch or by calling 0800 00 SARS (7277). You have 30 days from the date of this assessment in which to do this.

NOTE: Your obligation to pay any amount due is not suspended by any objection or appeal. However, SARS will consider a motivated application for the suspension of payment pending the finalisation of an objection or appeal as stipulated in the Tax Administration Act.

Sincerely

ISSUED ON BEHALF OF THE SOUTH AFRICAN REVENUE SERVICE

Notice of Assessment

Reference number: **0818763153**

Document number: **68**

Year of assessment: **2018**

Income			
Code	Description and detail	Computations & adjustments	Amount assessed
Employment income [IRP5/IT3(a)]			416398.00
3601	Income - taxable	416253.00	416253.00
3801	Acquisition of assets less than market value	145.00	145.00
Lump sum income received			421401.00
Retirement fund lump sum withdrawal benefit received			5003.00
3920	Retirement fund lump sum withdrawal benefit	5003.00	5003.00
Foreign Dividends			421401.00
Distribution from a Real Estate Investment Trust (REIT)			421401.00
Dividends deemed to be income in terms of s8E and s8EA			421401.00
Foreign Income (excl. investment income and CGT)			421401.00
Trust Income - Income distributed to you/vested in you as a beneficiary of a trust or deemed to have accrued in terms of s7			421401.00

Deductions allowed			
Code	Description and detail	Computations & adjustments	Amount assessed
Retirement annuity fund contributions			0.00

Taxable income		
Code	Description and detail	Amount assessed
	Taxable income - subject to normal tax	416398.00
	Taxable Income - subject to retirement fund lump sum withdrawal benefit tax rates	5003.00

Tax calculation			
Code	Description and detail	Computations & adjustments	Amount assessed
	Normal tax		99362.68
	Rebates		-13635.00
	Primary	13635.00	
	Retirement fund lump sum withdrawal benefit tax liability (Before Medical Tax Credits)	900.71	
	Less: Medical Tax Credits not allowed against normal tax	0.00	
	Retirement fund lump sum withdrawal benefit tax liability (After Medical Tax Credits)		900.71
Subtotal			86628.39
	Employees' tax		-109343.50
4102	PAYE - pay as you earn	108442.79	
4115	PAYE on retirement fund lump sum benefit (retirement / death benefit)	900.71	
	Previous assessment result		0.00
Net amount refundable under this assessment			-22715.11

*This amount is separately reflected on your Statement of Account.

Notes			
			Amount assessed
1 Information declared that impacts this assessment:			
	Married in community of property	Y	
	Investment income (excl. exempt dividends) - excluded from communal estate	N	
	Capital gain/loss - excluded from communal estate	N	