



**Return of general information/
Opgawe vir algemene inligting**

Tax year / Belastingjaar: 2002

Date of issue / Datum van uitreiking: 30 April 2002

Tax reference number / Belastingverwysingsnommer

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**Fill in return and send to: SARS
Voltooi opgawe en stuur aan:**

Furnishing of personal particulars and Income Tax reference number	Verstrekking van persoonlike besonderhede en Inkomstebelastingverwysingsnommer
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<p>The Income Tax Act stipulates that every person, company and other institutions making payments for work and services rendered in respect of which employees tax has not been deducted from an employee or any other person, if required by the Commissioner for the South African Revenue Service, shall furnish him, in the form prescribed, with a return on which details of such payments are reflected, as well as details of any capital gain or loss on the disposal of unit trust or other financial instruments in terms of the Eighth Schedule to the Income Tax Act.</p> <p>The following are examples of amounts which, if required, must be declared in the prescribed returns:</p> <ul style="list-style-type: none"> • Remuneration, salaries, wages, allowances and pensions (refer to notes on IT3(a)). • A share or interest in business. • Interest, dividends, rent and royalties. • Disposal of unit trust and/or other financial instruments. • Sales of livestock, produce, minerals as well as bonuses paid or credited to members of co-operate companies or societies. <p>One of the requirements laid down is that the Income Tax reference numbers and identity numbers must be furnished on the prescribed forms.</p>	<p>Die Inkomstebelastingwet bepaal dat elke persoon, maatskappy en ander instellings wat betalings vir werk en dienste aan 'n werknemer of enige ander persoon maak ten opsigte waarvan werknemers-belasting nie afgetrek is nie, indien deur die Kommissaris van die Suid-Afrikaanse Inkomstediens voorgeskryf word, opgawes moet verstrek oor die bedrae en besonderhede van sodanige betalings, ingesluit enige bedrae ten opsigte van 'n kapitaalwins of -verlies soos beoog in die Agtste Bylae tot die Inkomstebelastingwet, wat aan ander persone toegeval het.</p> <p>Voorbeelde van die bedrae wat, indien vereis, in die voorgeskrewe opgawes verklaar moet word is:</p> <ul style="list-style-type: none"> • Verdienste, salarisse, lone, toelae en pensioene (verwys na die notas wat handel oor die IB3(a)). • 'n Aandeel of belang in 'n besigheid. • Rente, dividende, huurgeld en tantieme. • Beskikking van effektrustaandeel en ander finansiële instrumente. • Verkope van lewende hawe, produkte, mineraalstowwe asook bonusse betaal of gekrediteer aan lede van koöporatiewe maatskappye of verenigings. <p>Een van die voorvereistes is dat die belastingverwysingsnommers asook die identiteitsnommers verstrek moet word op die voorgeskrewe opgawes.</p>
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Personal details of person completing this return	Persoonlike besonderhede van persoon wat hierdie opgawe voltooi
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<p>Name: _____</p> <p>Capacity: _____</p> <p>Telephone number: _____</p> <p>Dailing code: _____</p>	<p>Naam: _____</p> <p>Hoedanigheid: _____</p> <p>Telefoonnommer: _____</p> <p>Skakelkode: _____</p>
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IT3(a) Work and/or services	IB3(a) Werk en/of dienste
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<p>Number of IT 3(a) returns completed and submitted. Printed: Only if electronic IT3(a) has not been indicated on IRP501.</p> <p>Manual: _____</p> <p>From Number: _____</p> <p>To Number: _____</p>	<p>Aantal IB3(a) opgawes voltooi en ingedien. Gedrukte: Slegs indien elektroniese IB3(a) nie op IRP501 aangetoon is nie.</p> <p>Handgeskrewe: _____</p> <p>Vanaf Nommer: _____</p> <p>Tot Nommer: _____</p>
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IT3(b) Investment, property, rights and royalties	IB3(b) Beleggings, eiendom en tantieme
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<p>Number of IT 3(b) returns completed and submitted.</p> <p>Manual: _____ Printed: _____</p>	<p>Aantal IB3(b) opgawes voltooi en ingedien.</p> <p>Handgeskrewe: _____ Gedrukte: _____</p>
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SCHEDULE A

Work and services (IT3(a) return)
<p>Furnish particulars of amounts paid or accrued to persons for work done or services rendered or by way of a pension or annuity IN RESPECT OF WHICH EMPLOYEES TAX HAS NOT BEEN DEDUCTED.</p> <p>An IT3(a) must be issued in the following cases:</p> <ul style="list-style-type: none"> • If an employees gross remuneration or the annual equivalent thereof amounts to at least R10 000 and does not exceed the tax threshold. (If an employee was not employed by the same employer for the full tax year, the remuneration received for the tax period must be adjusted pro-rata in order to determine whether and IT3(a) must be issued). • In respect of a lump sum payment (not reflected on an IRP5 certificate) from which no tax has been deducted, or • Any payment paid to a person for services rendered or to be rendered from which no tax has been deducted. <p><i>These returns must NOT be rendered in respect of:</i></p> <ul style="list-style-type: none"> • Any remuneration which has been reflected on an IRP5 certificate. • Fees paid for services rendered by persons in the ordinary course of their professional practice, e.g. medical practitioners, attorneys, advocates, accountants, auditors etc. • Any remuneration (e.g. fringe benefits) which is reflected on the IRP5 certificate. • Remuneration or the annual equivalent thereof, which does not exceed R10 000 for the tax year.

SKEDULE A

Werk en dienste (IB3(a) opgawe)
<p>Verstrek die besonderhede van bedrae betaal of toegeval aan persone vir werk verrig of dienste bewys of as pensioen of jaargeld TEN OPSIGTE WAARVAN WERKNEMERSBELASTING NIE AFGETREK IS NIE.</p> <p>'n IB3(a) opgawe moet in die volgende gevalle uitgereik word:</p> <ul style="list-style-type: none"> • Indien 'n werknemer se bruto besoldiging of die jaarlikse ekwivalent daarvan minstens R10 000 beloop en nie die belastingdrempel oorskry nie. (Indien 'n werknemer nie in diens was van dieselfde werkgewer vir die volle belastingjaar nie, moet die belastingperiode pro-rata aangepas word om vas te stel of 'n IB3(a) uitgereik moet word). • Ten opsigte van enkelbedrag betalings (nie getoon op 'n IRP5 sertifikaat) waarvan geen belasting afgetrek is nie, of • Enige bedrag betaal aan 'n persoon vir werk en dienste gelewer of wat gelewer moet word waarvan geen werknemersbelasting afgetrek is nie. <p><i>Hierdie opgawe hoef NIE verstrek te word nie ten opsigte van:</i></p> <ul style="list-style-type: none"> • Enige besoldiging wat op 'n IRP5 sertifikaat aangetoon word. • Gelde betaal aan persone vir dienste gelewer in die gewone loop van hulle professionele praktyk, bv. mediese praktisyns, prokureurs, advokate, rekenmeesters, ouditeure, ens. • Enige besoldiging (bv. voordele) wat op 'n IRP5 sertifikaat getoon is. • Besoldiging of die jaarlikse ekwivalent daarvan wat nie R10 000 vir die belastingjaar te bowe gaan nie.

SCHEDULE B

Property, Investment, Rights and Royalties (IT3(b) return)
<p>Furnish particulars of amounts paid or credited by you in respect of:</p> <ul style="list-style-type: none"> • Interest on loans and mortgage bonds (except loans or bonds due to banks) • Interest on funds invested with you • Interest on debentures • Interest on current savings accounts • Dividend on shares • Rent paid by you as a tenant or collected by you as an agent • Money paid for right of enjoyment of property • Royalties or fees paid for the use of patent, design, trademark or copyright or the imparting of knowledge connected with the use of a patent in the Republic.

SKEDULE B

Eiendom, Beleggings, Rente en Tantieme (IB3(b) opgawe)
<p>Verstrek besonderhede van bedrae deur u betaal of gekrediteer ten opsigte van:</p> <ul style="list-style-type: none"> • Rente op lenings en verbande (behalwe lenings of verbande verskuldig aan 'n bank) • Rente op fondse by u belê • Rente op skuldbriewe • Rente op lopende spaarrekeninge • Dividende op aandele • Huurgeld deur u betaal as huurder of deur u as agent ingevorder • Gelde betaal vir die reg van gebruik van eiendom • Tantieme of gelde betaal vir die gebruik van 'n patent, model, handelsmerk of outeursreg of vir die meedeling van kennis wat in verband staan met die gebruik van 'n patent in die Republiek.

SCHEDULE C

Disposal of unit trust or other financial instruments (IT3(c) return)
<p>Furnish the following particulars in respect of the disposal of units or the disposal of a financial instrument on behalf of any person:</p> <ul style="list-style-type: none"> • Description of the unit or financial instrument • The number of units or instruments disposed of • The "weighted average value" on disposal • The gross proceeds on disposal • The net gain or loss in respect of the disposal

SKEDULE C

Beskikking oor effektrust aandele en ander finansiële instrumente (IB3(c) opgawe)
<p>Verstrek besonderhede met betrekking tot die beskikking oor effektrust eenhede of die beskikking oor enige finansiële instrument ten behoeve van enige persoon:</p> <ul style="list-style-type: none"> • Beskrywing van die aandeel of instrument • Die hoeveelheid aandele of instrumente by beskikking • Die "geweegde gemiddelde waarde" by beskikking • Bruto opbrengs by beskikking • Netto wins of verlies ten opsigte van beskikking

SCHEDULE D

Farm produce, timber, livestock, ores, minerals, precious stones and bonuses paid to members of co-operative companies and societies (IT3(e) return)
<p>Furnish particulars of:</p> <ul style="list-style-type: none"> • All farm produce, timber, livestock, ores, minerals or precious stones acquired by you by purchase, barter or exchange (purchased from licensed dealers NOT to be included) • All farm produce, timber, livestock, ores, minerals or precious stones sold by you as agent for the producer • All produces, ores or minerals shipped by you as forwarding agent for the producer to selling agents outside the Republic • Bonusses paid to members of co-operative companies and societies <p>The returns required for this information must be submitted in respect of two periods, viz. for the eight months to the end of February and the four months ended 30th June following.</p>

SKEDULE D

Plaasprodukte, hout, lewendehawe, erts, minerale, edelgesteentes en bonusse betaal aan koöperatiewe maatskappye en verenigings (IB3(e) opgawe)
<p>Verstrek besonderhede van:</p> <ul style="list-style-type: none"> • Alle plaasprodukte, hout, lewendehawe, erts, minerale of edelgesteentes wat deur u verkry is deur aankoop, ruilhandel of ruiling (aankope by gelisensieerde handelaars moet NIE vermeld word nie) • Alle plaasprodukte, hout, lewendehawe, erts, minerale of edelgesteentes wat deur u as agent van die produsent verkoop is • Alle produkte, erts, minerale wat deur u as agent van die produsent verskep is aan verkoopsagente buite the Republiek • Bonusse betaal aan lede van koöperatiewe maatskappye en verenigings <p>Die opgawes wat vir hierdie inligting verlang word, moet ten opsigte van twee tydperke, naamlik vir die agt maande tot die einde Februarie en die vier maande eindgende die daaropvolgende 30 Junie versterk word.</p>