
CHANGES ON ITR12 FORM FOR 2021 TAX YEAR

1. Donations section now has a field for donations to the solidarity fund. Code 4055

The screenshot shows the 'Donations allowable in terms of s18A to approved organisations' section of the ITR12 form. It includes a sub-section for 'Solidarity Fund Donations (excl. any amount already on the IRP5 certificate and any other allowable donations made)'. There are two input fields: 'R Total amount donated during the period 1 April 2020 to 30 September 2020' with the value '4055', and 'PBO number'.

A new source code will be added to the system for this. There is already one in the system to capture it on the irp5.

The screenshot shows the 'IT12 SOURCE CODES' application window titled 'IT12 Source Code Maintenance'. The window contains several input fields for configuring a source code:

- Source Code: 4055
- English Desc...: Solidarity fund donations
- Afrikaans De...: (empty)
- Type: Deductions
- Calc Category: DEDUCT
- Total Ref: (empty)
- Valuelist Name: SrcCode_OtherDeduction

Any amount captured on the IRP5 will be reflected on the other deductions page and you can capture any additional donations there. It will be totaled and submitted as one figure. At least one record must have a PBO number on it.

TAIT12DEDUCTION Tax Calculation Income Deductions Demographics Gen Info Capital Recon e-filing Documents

Ret Fund Contrib
Medical Expenses
Travel Allowances
Company Car
Other Deductions
Section 10 Deductions
VCC S12J

Other Deductions

Donations b/Fwd

Source Code	Description	Amount
4055 Solidarity fund donations	Amount on Irp5	5,000
4055 Solidarity fund donations	Additional Donation to Fund	6,000

2. New question on the wizard section

Mark with an "X" if you are a foreign national and not a RSA tax resident.

The system already has a question for this on the General Info Tab that we use in the calculation of other sections. You also can fill in the number of days outside of SA here.

GENERAL INFO Tax Calculation Income Deductions Demographics Gen Info

General Information

Residency Info Non Resident

No Of Days Outside RSA iro
 This year of Assessment
 Last year of Assessment

Did you spend at least 60 continuous days outside of RSA
 Foreign Services Amt Rec exempt
 Country of Tax Residency

Please specify days present in RSA.

From	<input type="text" value="3/1/20 9:44"/>	To	<input type="text" value="2/28/21 9:4"/>	Days	<input type="text"/>
From	<input type="text" value="3/1/19 9:44"/>	To	<input type="text" value="2/29/20 9:4"/>	Days	<input type="text"/>
From	<input type="text" value="3/1/18 9:44"/>	To	<input type="text" value="2/28/19 9:4"/>	Days	<input type="text"/>
From	<input type="text" value="3/1/17 9:44"/>	To	<input type="text" value="2/28/18 9:4"/>	Days	<input type="text"/>
From	<input type="text" value="3/1/16 9:44"/>	To	<input type="text" value="2/28/17 9:4"/>	Days	<input type="text"/>
From	<input type="text" value="3/1/15 9:44"/>	To	<input type="text" value="2/29/16 9:4"/>	Days	<input type="text"/>

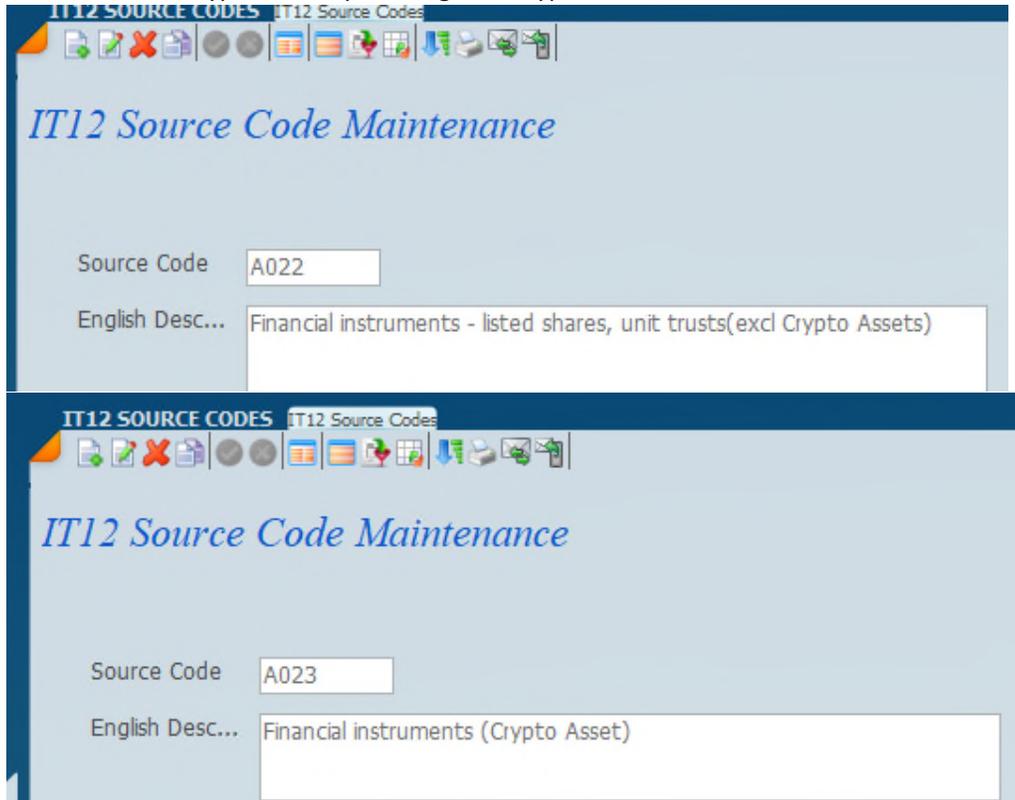
Does a double taxation agreement apply?
 Did the taxpayer cease to be a resident during this year of assessment?
 Date on which residency ceased.

Foreign Tax
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The system will populate this question on the XML (code we send SARS on filing) from the input of this screen.

- All reference to cryptocurrency is changed to crypto assets.



These 2 source codes' descriptions will be changed

- Local interest section has a new question

Local Interest SARS Interest received during this year of assessment

Mark with an "X" if you were physically absent from RSA for at least 182 days (or 183 days in a leap year) during the 12 month period preceding the date in which the interest was received?

It will only display if you marked not being a resident.

This question will be filled in based on the input on general info(see point 2) There are also 2 new fields on the interest section as follows

Local Interest SARS Interest received during this year of assessment

Mark with an "X" if you were physically absent from RSA for at least 182 days (or 183 days in a leap year) during the 12 month period preceding the date in which the interest was received?

R Interest Exempt in terms of s10(1)(h) (amount must be included in the local interest amount)

R Allowable expenses in the production of interest (excluding bank charges)

The first field will only show if you have ticked the new question.

The screenshot shows the 'Local and Foreign Interest' section of the TAIT12INCOME application. It includes a table for investment income and two input fields for interest-related calculations.

Source Code	Description	Type	Investment	Interest	Foreign Trust
4201	Local Interest (excluding TEST)		1,000,000.00	100,000	

Additional fields shown: Allowable expenses in the production of interest (excluding bank charges) = 8,000; Exempt Interest in terms of s10(1)(h) (amount must be included in the local interest amount) = 11,000.

The new fields have been added to the top on the investment income screen as it is not per line item. The system will check if the number of days is more than 182 as per the screen in point 2 before allowing the s10 exemption.

- REIT income description now includes the text "taxable dividend income" also on the trust distribution section.

Trust Distributions

Trust Name	<input type="text"/>	
Trust Reg. No.	<input type="text"/>	
Trust Tax No.	<input type="text"/>	

Local Income

Remuneration	<input type="text"/>	<input type="text"/>
Annuity	<input type="text"/>	<input type="text"/>
Interest	<input type="text"/>	4201
REIT\Taxable dividend	<input type="text"/>	4238

Source code 4238 already had the correct wording

6. Additional section under business income

Additional Information

UDZ (s 13quat)
 Was the building or part of the building for which these allowances were claimed brought into use after 31 March 2021? Y N

Improvements not owned by taxpayer – s12N
 Did you claim any deduction as a deemed owner in terms of s12N? Y N

Total cost incurred in respect of erection/acquisition or improvements of a building

The local business->additional info section now has this field

Business Income

Unique Code Business Description

Source Code

Summary Expenditure Adjustments **Additional Info**

Additional Information

Was the building or part of the building for which these allowances were claimed brought into use after 31 March 2021?

7. If claiming medical aid contributions where you are not the main member you now have to specify the main member details

Details of the principal / main member of the medical scheme

Full Name and Surname *	Tax Reference number
<small>Full Name and Surname is a mandatory field.</small>	
Identity Number *	Passport Number *
<small>Identity Number is a mandatory field.</small>	<small>Passport Number is a mandatory field.</small>

The fields have been added to the medical contributions screen.

Medical Calculation **Contributions** Disability

Main Member Scheme Scheme No.

Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
3	3	3	3	3	3	4	4	4	4	4	4

Contributions

Medical subsidies from former employer(not on IRP5)

Expenses not recovered from Medical Scheme

Details of Main Member (only need if taxpayer is not the main member)

Full Name and Surname Tax No.

Identity Number Passport Number

8. Medical contributions by former employee has been moved out of the individual section and moved to a new section

<input type="text" value="R State the total medical contributions made by yourself and / or your employer to this scheme (incl. subsidies from former employer)"/>	4005
<input type="text" value="R State the medical subsidies from former employer (if applicable)"/>	4483
<input type="text" value="R State any medical expenses paid by you that was claimed from your medical scheme and reflected on the medical certificate (other than physical impairment or disability expenses)"/>	4020

Medical subsidies from former employer(s) (if applicable)

<input type="text" value="R State the medical subsidies from former employer"/>	4483
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This is a only a change in the XML we send to SARS.