

## New Question on the wizard

Mark with an "X" if you made any contributions to pension and/or provident fund for the purposes of past / additional services bought, and that is not reflected on any IRP5 or IT3(a) certificate.

Which opens the following section

**Pension and / or Provident fund Additional Voluntary Contributions including the purchase made for purposes of past or additional services bought** (excluding amounts already reflected on any IRP5 or IT3(a) certificate)

Fund Type

Note: Purchases of Past / Additional Services in terms of the rules of pension / provident funds refer to amounts or contributions made to the pension / provident fund(s) by the taxpayer to increase their pensionable services to create a better retirement benefit.

Additional Voluntary Contributions or the Purchases of Past / Additional Services in terms of the rules of pension / provident funds refer to contributions made additionally to the pension and / or provident fund(s) by the taxpayer to create a better retirement benefit.

To how many Pension Funds did you make payments towards past / additional services during this year of assessment?  R Pension Fund contribution 4001

To how many Provident Funds did you make payments towards past / additional services during this year of assessment?  R Provident Fund contribution 4003

**Details of Pension Fund**

Name of the Fund  Your Membership / Pension Number  R Payment made

**Details of Provident Fund**

Name of the Fund  Your Provident Number  R Payment made

The following sections had the headings changed.

Other Taxable receipts and accruals

**Other Taxable Receipts and Accruals (Including remuneration from foreign employer(s) for services rendered in South Africa)** (Excluding amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7) ^

VCC

**Venture Capital Company Investments Recoupment of Venture Capital Company shares sold** ^

## Other Deductions

### Other Deductions / Exemption ^

## Local Business income

### Local Business, Trade and Professional Income (Including crypto asset(s)) (Excluding amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7) ^

## RAF

Retirement Annuity Fund Contributions (including amounts reflected under source code 4009 on the IRP5/IT3(a) certificate if not already reflected below) – Rands only, no cents

## The Residency question on the wizards has changed

Taxpayer ceased to be a tax resident of the RSA

The wording has changed and is no longer editable and will be prepopulated

IRP5 now allows for 5 directive numbers

### Directive Numbers

Directive No.

Directive No.

Directive No.

Directive No.

Directive No.

Account number has been increased to 50 characters

Institution

Acc No.

R Amount

CGT has new field (local and foreign)

Was the disposal made to a connected person (including the parent, child, stepchild, brother, sister, grandchild or grandparent of that natural person) in terms of paragraph 39 of Eighth Schedule?

Y  N

R Less: Prior year clogged loss brought forward and deductible from the capital gains listed above derived from a disposal to the same connected person (par. 39 of the Eighth Schedule)

In which year was this disposal made?

CCYY



And the details of the connected person

Details of Connected Person

Type of connected person ▼

Is the connected person a SA resident? Y  N

Name and Surname

Identity Number

Passport Number

Name of Trust / Registered Name

Registration No.

Tax Ref No.

Other Taxable income has new fields

R Severance benefit received from foreign employer for services rendered in SA

3925

Directive No.

TFI account number now 50 characters

Tax Free Investments (TFI) – Account Details

Institution

Pol / Client No.

Farming details now has paragraph 13 split

If any of the following paragraphs of the First Schedule to the Income Tax Act applies to this assessment, please mark the applicable block(s) with an "X": ~~Par 13~~  Par 13(1)(a)

Par 13(1)(b)

Description

Foreign income wording change

### Foreign Income

(Excluding amounts received / accrued as a beneficiary of a trust(s), or deemed to have accrued in terms of s7) ^

Did you receive any foreign income (including remuneration) apart from foreign interest and foreign dividend income and excluding foreign capital gain transactions?

Y

N

Expenses for interest description has changed

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

Note on local business and rental has changed

Note:

~~If you are married in community of property, the full amounts relating to income and expenditure applicable to you must be declared below, as SARS will apply the required apportionment.~~

- ~~Note:- If in a partnership, declare full partnership financial details. Should you have incurred expenditure for your own account relating to the partnership and which is not reflected in the financial statements of the partnership, such expenditure should be claimed under "Other Deductions".~~
- ~~Where a unique identifier was allocated to this trade in the previous year, please complete that allocated number. Also ensure that the description above is the same as the previous year.~~

~~Note:- Where a unique identifier was allocated to this trade in the previous year, please complete that allocated number. Also ensure that the description above is the same as the previous year.~~

New field on local business

Mark here with an 'X' if you are mining in crypto assets.

Description changed on additional information

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 ~~2024~~ 2023?      Y       N

Description of cope 4032 has changed

R
Remuneration (s8A/8C gains) taxed on IRP5 but comply with exemption in terms of s10(1)(o)(ii). (This amount is restricted to s8A/8C gains, excluding dividends)
4032

Section 10 qualifying criteria has changed

**Qualifying Criteria for s10(1)(o)(ii) exemption relating to s8A/8C gains and dividends**

Are you a SA resident as defined in the Income Tax Act?      Y       N

In respect of the s10(1)(o)(ii) exemption claimed, how many s8A/8C gains are applicable during this year of assessment?     

Please provide source period relating to the s8A/8C revenue gain

Start date of the Source period	End date of the Source period		Total number of work days during source period		Number of work days outside SA during source period	
<input type="text" value="CCYYMMDD"/>	<input type="text" value="CCYYMMDD"/>		<input type="text"/>		<input type="text"/>	<input type="text"/>

**R** Gross value of the gain     

**Details per Year of Assessment**

Year of Assessment during Source period	Start date of the Year of Assessment during Source period	End date of the Year of Assessment during Source period		Total work days		Total work days outside the Republic		Did section 10(1)(o)(ii) apply?      Y <input type="radio"/> N <input type="radio"/>
<input type="text" value="CCYY"/>	<input type="text" value="CCYYMMDD"/>	<input type="text" value="CCYYMMDD"/>		<input type="text"/>		<input type="text"/>		

VCC changes

**Investments in Venture Capital Companies (VCC): s12J – Rands only, no cents**

<span style="font-size: 1.5em; color: red; margin-right: 5px;">R</span> <span style="color: red; font-size: 0.8em;">Total amount invested in Venture Capital Companies in exchange for shares during the year of assessment before 21 July 2019</span>	4054	<span style="font-size: 1.5em; color: red; margin-right: 5px;">R</span> <span style="color: red; font-size: 0.8em;">Total amount invested in Venture Capital Companies in exchange for shares during the year of assessment on or after 21 July 2019 on or before 30 June 2021</span>	4054
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