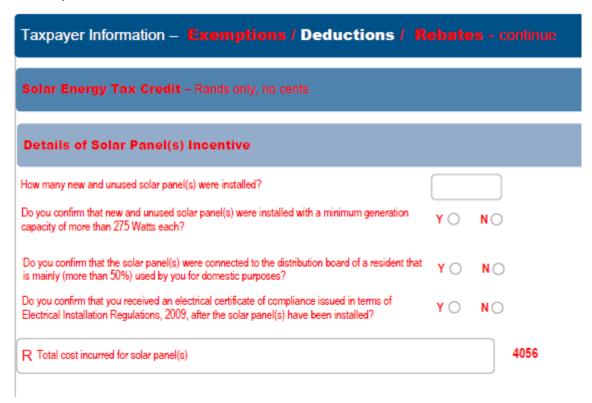
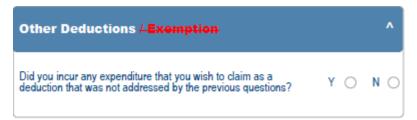
ITR12 Changes for the 2024 tax year

1.	Several questions on the wizard page have been changed from a Yes or No answers to be a X indictor								
	a. This is an example								
	Mark with an "X" if Is this declaration is made by a Tax Practitioner?	¥ ()	N ()						
	Fractionier:								
2.	Foreign income has new questions on the wizard difference and whether they are exempt or not	erentiati	ng betw	een the types of forei					
	Was any portion of this foreign services remuneration subject to tax in another country?	ΥO	N O	_					
	Mark with an "X" if you received any foreign income including remuneration for foreign services rendered not reflected on a South African IRP5/IT3(a) certificate, subject to tax outside RSA and s10(1)(o) exemptions do not apply.								
	Mark with an "X" if you received any form of remuneration for foreign services rendered, subject to tax outside RSA and s10(1)(o)(i) exemption applies.			_					
	Mark with an "X" if you received any form of remuneration for foreign services rendered, subject to tax outside RSA and the s10(1)(o)(ii) exemption applies (excluding s8A/8C gains and dividends).								
	Mark with an "X" if you receive any form of remuneration for foreign services rendered, subject to tax outside RSA and the s10(1)(o)(ii) exemption applies (relating s8A/8C gains and dividends).								
	The section 10 qualifying criteria screens have been c take out of other deductions.	hanged	to cater	for these changes and					
3.	New Question on the wizard page for Solar rebate								
	Mark with an "X" if you want to claim a tax rebate for the installation of the solar panel(s) to a resident mainly used for domestic purposes, brought it use for the first time during the period 01 March 2023 to 29 February 2024.								
	Mark with an "X" if you want to claim a tax rebate for the installation of the solar panel(s) to a resident mainly used for								

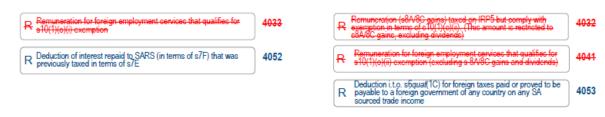
Which opens this section



4. Heading for other deductions have been changed to exclude exemption



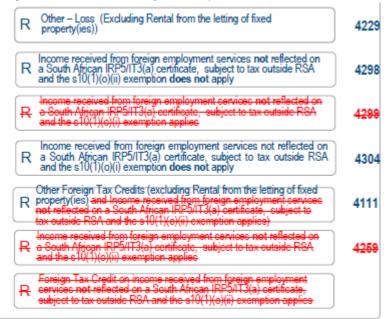
And the codes for exemption has been removed under other deductions as well.



5. If investment income is received and the taxpayer is married in community of property the spouse's income needs to be declared as well. Example below is for local interest

Local Interest (excluding SARS Interest) (Own)								
Institution	Institution Account N		Amount					
Institution		Acc No.	R Amount			Mark here with an "X" if this amount should be excluded from the communal estate (if married in community of property)		
Institution		Acc No.	R Amount			Mark here with an "X" if this amount should be excluded from the communal estate (if married in community of property)		
Local Interest (excluding SARS Interest) (Spouse)								
Account Holder ID Number	Institution		Acc No.		R Am	ount		
Account Holder ID Number	older ID Number Institution		Acc No.		R Amo	unt		

6. Foreign income not reflecting on an irp5 removed from other income



7. Rental, business and farming income has a new question if you state that it ceased to be in operation.

Was the business still trading for part of this year of assessment? Y N

They also have a field to correct the description. I think they are going to pre-populate the description and the unique ID

Correct Description (If Name of Business / Trade is incorrect)

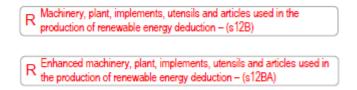


8. On business income - adjustments add back they have split recoupments as follows.



This applies to farming income as well.

9. On business income – adjustments allowable the following have been added



The description for learnership allowance has been changed as follows



And under additional info the following question has been added as well



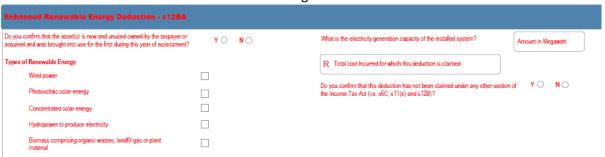
10. Under business income partnership information, the variable ratio question has been removed.

Mark with an 'X' if variable ratios should be applied for the sharing of income and/or expenses

11. Under farming income a new field has been added.



12. There is a new section for Energy renewal deduction. This section I suspect will be under the business income as it is also included under farming.



13. They also have a beneficial ownership section on the look and feel but is suspect it is in error as the functional spec does not have it.

Indicate whether you derived a profit / loss from the partnership during the year of assessment? Profit O Loss O											
Benefici	ial Ownersh	ip									
T T											
Trust Type											
Trust Type	Inter-vivos Trust		Testamentary Trust	For (No	reign Trust on-Residential Trust)		Special Trust 1	Гуре A – Inter-vivos		Special Trust Type A – Testament	ary
Additional	Trust Detail										
Categories of Beneficial Ow	nership										
	Founder			Trustees			Beneficiaries			Donor	
	Specify th	e number of Fo	ounders Number of Founders	Specify the n	umber of Trustees	Number of Trustees	Specify the nu	umber of Beneficiaries	Number of Beneficianes	Specify the number of Donors	Number of Donors