

# LLOYD VILJOEN – TAX ORGANISER

## 2011 TAX YEAR

To facilitate the timeous preparation and submission of your tax return, please complete all the information requested and provide us with all the necessary documentation, such as certificates, statements, etc. by the latest 29 JULY 2011.

The tax return needs to be submitted to SARS on or before 30 SEPTEMBER 2011, if submitted manually, or 25 NOVEMBER 2011.

Should you anticipate any problems, kindly contact the tax department at the relevant office. Kindly complete and return together with the necessary documents and certificates to your **Lloyd Viljoen office**:

### **PLEASE COMPLETE ALL COLOURED FIELDS, AS THESE REPRESENT NEW INFORMATION REQUIRED BY SARS**

#### **1. PERSONAL PARTICULARS (ONLY COMPLETE WHERE CHANGES OCCURRED)**

If your details have changed, or never been forwarded to SARS, kindly advise us thereof.

Full Names:

Surname: Old:

New:

Postal address:

Residential address:

Work address:

Telephone number at: Work:

Home:

Fax:

Cellular number:

E-mail address:

Identity number:

Passport number:

Passport country:

Marital status (out/in community of property):

IF Married in community of property – **Provide the following details:**

Spouse Full Names:

Spouse Identity number:

Spouse Passport number:

Spouse Passport country:

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

YES

NO

**If YES please state the number of days you were outside of the RSA iro:**

**This year of assessment (Number of days)**

**The previous year of assessment (Number of days)**

**Did you within the periods indicated above spend at least a 60 day continuous period outside the RSA**

YES  NO

Banking details:	<b>Bank name:</b>	<input type="text"/>
	Branch Clearing code:	<input type="text"/>
	Branch name	<input type="text"/>
	Account number:	<input type="text"/>
	Type of account:	<input type="text"/>
	Account holder:	<input type="text"/>
Occupation:		<input type="text"/>
Income tax number of spouse:		<input type="text"/>
VAT registration no (if registered):		<input type="text"/>
PAYE registration no (if registered):		<input type="text"/>

## 2. INCOME

	<input type="checkbox"/>	<input type="checkbox"/>
	YES	NO
2.1 Did you receive any salary, allowance, pension, gratuities, lump sum payments, or retirement annuity funds? <b>(if YES, provide us with the IRP5/IT3(a) certificates)</b>	<input type="checkbox"/>	<input type="checkbox"/>
2.2 Did you receive interest income from a South African Bank/Financial Institution? <b>(if YES, provide us with the IT3(b) certificate/s)</b>	<input type="checkbox"/>	<input type="checkbox"/>
2.3 Did you earn rental income in South Africa between 1/3/2010 and 28/2/2011? <b>(if YES, provide us with: the rental income, mortgage interest, levies, rates and taxes, maintenance expenses, etc)</b>	<input type="checkbox"/>	<input type="checkbox"/>
2.4 Did you receive any income from a business/partnership? (if YES, provide us with the financial statements at 28/2/2011)	<input type="checkbox"/>	<input type="checkbox"/>
Partnership – your share of the profit (%)	<input type="text" value="% SHARE"/>	
2.5 <b>FOREIGN SOURCED INCOME</b> Did you or your minor child/children receive any interest or dividend, rental, royalty, annuity or any other foreign-sourced income from a country other than South Africa? <b>(if YES, please provide details)</b>	<input type="checkbox"/>	<input type="checkbox"/>

## 3. DEDUCTIONS

3.1 Did you contribute to a South African medical aid? (if YES, please attach the relevant certificate)	<input type="checkbox"/>	<input type="checkbox"/>
State the number of members and dependants for the year to 28 February 2011	<input type="text" value="MEMBERS"/>	<input type="text" value="DEPENDANTS"/>

M	A	M	J	J	A	S	O	N	D	J	F
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Did you or your minor child/children make any donation during this year of assessment?

 YES NO

If yes, please indicate amount donated

R

Did you or your minor child/children pay donations tax on the amount donated?

 YES NO

Did you or your minor child/children make any donation during this year of assessment?

 YES NO

**THE FOLLOWING INFORMATION IS REQUIRED FOR OUR RECORDS:**

**RENTAL INCOME:**

1) State the initial purpose for which each property/asset was required.

- a) \_\_\_\_\_
- b) \_\_\_\_\_
- c) \_\_\_\_\_

2) Indicate the purchase date in respect of each property/asset:

- a) \_\_\_\_\_
- b) \_\_\_\_\_
- c) \_\_\_\_\_

3) Did you receive rental income in respect of the letting of more than one property/asset?

 YES NO

4) Do you consider such income as being derived from a single trade?

 YES NO

**If YES, attach a schedule indicating why the properties/assets should be considered as a single trade. The schedule should also indicate the description and location of each property/asset separately.**

5) Were you in partnership in any of these trades?

 YES NO

6) If yes, please indicate your percentage share?

 A % B %

7) Was any rental income derived from relatives?

 YES NO

If yes –

7.1) Indicate the periods in which the rental income was so derived in relation to each property/assets:

- a) \_\_\_\_\_
- b) \_\_\_\_\_
- c) \_\_\_\_\_

7.2) State the amount of rental income derived from relatives in respect of each property/assets:

- a) R \_\_\_\_\_
- b) R \_\_\_\_\_
- c) R \_\_\_\_\_

**(If space provided is insufficient please attach a separate schedule)**

**ADDITIONAL INFORMATION REQUIRED – THIS SECTION MUST BE COMPLETED**

YES

NO

**All persons should complete questions 1 – 8**

- |    |  |                          |                          |
|----|--|--------------------------|--------------------------|
| 1. | Did you or your minor child/children acquire any fixed property during this year of assessment?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | Did you or your minor child/children dispose of any fixed property during this year of assessment?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | Did you or your minor child/children acquire any moveable assets such as a motor vehicle, boat, caravan, etc. in excess of R100 000 during this year of assessment?    | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. | Did you or your minor child/children dispose of any moveable assets such as a motor vehicle, boat, caravan, etc. in excess of R100 000 during this year of assessment? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. | Did you or your minor child/children receive any donations in excess of R100 000, in cash or otherwise, during this year of assessment?                                | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. | Did you or your minor child/children receive any form of inheritance in excess of R100 000, in cash or otherwise, during this year of assessment?                      | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. | Are you or your minor child/children beneficiaries of a trust registered in or outside the Republic?   | <input type="checkbox"/> | <input type="checkbox"/> |

**AND**

**All persons who carry on a business of profession for their own account, in a partnership, who derive income from farming, are a director of a company, are a member of a close corporation and who receive investment income exceeding R100 000 must complete questions 9 – 20.**

- |     |   |                          |                          |
|-----|---|--------------------------|--------------------------|
| 8.  | Did you transfer any funds to a foreign country during this year of assessment?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 9.  | Were any foreign currency funds transferred into your name which you consider not taxable?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. | <b>Transfer pricing</b><br>Did you conclude any business transaction with a non-resident during the year of assessment?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. | <b>Insurance policies ceded</b><br>Were any insurance policies ceded to you or your minor child/children during this year of assessment or did you cede any insurance policies to another person? | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. | <b>Shares in private companies or any interest in a close corporation</b><br>Did you or your minor child/children own any shares in private companies or an interest in a close corporation?      | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. | <b>Directors of private companies/members of close corporations</b><br>Are you or your minor child/children a director of a company/member of a close corporation?                                | <input type="checkbox"/> | <input type="checkbox"/> |

14.	<b>Leased assets</b>		
	a) Did a lease agreement, in terms of which you were the lessee of any moveable assets, terminate during the year of assessment?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	b) Were the lease payments allowed as a deduction against your taxable income?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
15.	Has any income been received by or accrued to your spouse during the year of assessment from a trade carried on by yourself or as a result of a donation made by yourself, OR has any income been received by or accrued to yourself during the year of assessment from a trade carried on by your spouse or as a result of a donation made by your spouse?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
16.	Did you elect to apply the tax relief on reinvestments and/or involuntary disposals provided for in paragraphs 65 and/or 66 of the Eighth Schedule to the Income tax Act, in respect of disposals on or after 22 December 2003?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
17.	<b>Learnership Agreements Section 12 H</b> Did you claim a deduction in respect of a learnership agreement as contemplated in section 12H of the Act? <b>(If YES – attach the relevant IT180 declaration to the return)</b>	<input type="checkbox"/> YES	<input type="checkbox"/> NO
18.	Did you acquire any interest in immovable property from a non-resident during this year of assessment? <b>(If YES – attach a schedule with a description and location (address) of the immovable property)</b>	<input type="checkbox"/> YES	<input type="checkbox"/> NO
19.	<b>Capital gains tax</b>		
	<u>General</u>		
	(a) Did you dispose of any assets between 1/3/2010 and 28/2/2011? <b>(if YES, please respond to the following)</b>	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	<b>Primary residence (residence used mainly for domestic purposes)</b>		
	(b) Did you dispose of your residence during 1/3/2010 – 28/2/2011?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	(c) Did you use any part of the residence for the purpose of trade between 1/10/2001 and the date of disposal e.g. did you claim expenses in respect of a home office?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	(d) Did you realize a capital gain for CGT purposes in excess of R1,5 million?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	(e) Were you not ordinarily resident in the residence for any period during which you held the residence?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	(f) Did the land on which the residence is situated exceed 2 hectares?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	(g) Did you let the residence between 1/10/2001 and the date of disposal <b>(if YES, please give details of the period of letting and reasons)</b>	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	(h) <b>Investments and certain personal use assets</b> Did you dispose of any assets of a capital nature, whether held in or outside South Africa during the year of assessment e.g. second home, shares, units in a unit trust, gold or platinum coins, second hand policies, a boat in excess of 10 meters in length, an aircraft with an unladen mass exceeding 450kg? <b>(if YES, please provide details)</b>	<input type="checkbox"/> YES	<input type="checkbox"/> NO

i)	<b>Gambling, games and competitions</b> Did you derive any proceeds from gambling, games or competitions in South Africa which are not authorized by and conducted in terms of the laws of the Republic, or any such activity, legal or otherwise, in a foreign country?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
j)	<b>Compromises</b> Were you relieved of the obligation to any debt?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
k)	<b>Excessive dividends resulting in a loss</b> Did you make a loss on the disposal of any shares within two years of acquiring them?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	If so, did the sum of dividends received in respect of those shares during the period of ownership exceed 15% of the proceeds on disposal?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
l)	<b>Connected persons</b> Did you dispose of an asset to a connected person?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	If so, was the transaction concluded at a price that was market related?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
m)	<b>Foreign currency</b> Did you own any foreign assets (cash, foreign loans, debts) during the year of assessment?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	Did you convert any of those assets into SA Rands or any other currency or use it to acquire any assets or finance any expenditure?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	Did you dispose of assets of a small business with the purpose of utilizing the proceeds for retirement?	<input type="checkbox"/> YES	<input type="checkbox"/> NO

**WE TRUST THAT THIS TAX ORGANSER WILL SIMPLIFY THE INFORMATION  
REQUIRED FOR TAX PURPOSES.**

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