

# RSA Tax Questionnaire 2010/2011

The information in this questionnaire covers only the 2011 tax year - 1 March 2010 until 28 February 2011.

## Client's personal details (All details are compulsory)

Full name: \_\_\_\_\_

Date of Birth:  /  /  South African ID Number:

Passport number: \_\_\_\_\_

Passport country if passport number supplied: \_\_\_\_\_

SARS tax number  /  /  /

Email address: \_\_\_\_\_

Phone number: \_\_\_\_\_ Cellphone number: \_\_\_\_\_

Current Physical address: \_\_\_\_\_

Married: Yes  No  \*if YES please tick the box below as this impacts heavily on tax calculation

Type of marriage: In Community of property:  Out of Community of property:

Spouse's full name: \_\_\_\_\_

Spouse's South African ID number:

Spouse's passport number: \_\_\_\_\_

Spouse's passport Country: \_\_\_\_\_

## Client's Banking details

Bank account holder's name: \_\_\_\_\_

Bank account number: \_\_\_\_\_ Branch code: \_\_\_\_\_

Name of bank: \_\_\_\_\_

Type: Cheque:  Savings:  Other:  Bank Account Holder's Relationship: Own  Third party  Joint

Should your banking details have changed in the course of last year, kindly provide us with the following:

- › Original bank statement not older than three months or
- › Cancelled cheque or
- › Original letter from the bank confirming accounts details

**PLEASE NOTE: This information is mandatory even if we already have your details on file. Penalties may be levied by SARS if all details are not kept up-to-date. We also require a copy of your ID or Passport.**

Client name: \_\_\_\_\_

## I. INCOME TAX INFORMATION

Please attach all necessary documents/certificates/calculations to verify the amount(s) of income or expenditure. These may be requested by SARS during their random audits. The documents needed are described below the question and are underlined.

### A: RESIDENCY

Document Attached 

- 1 Do you consider South Africa as your 'home' i.e. the place where you will return to after all your (longer) wanderings? Yes  No
- If YES, kindly proceed to Question 3. Please note that you are required by law to declare your WORLDWIDE income if you are South African Tax resident. Please keep this in mind when filling out the questionnaire. If NO, kindly answer Question 2.
- 2 Did you spend more than 3 months (in total) during the current 2011 tax year and during each of the 5 preceding tax years in South Africa and did you spend more than 2 and a half years (in total) during those last 5 preceding tax years (i.e. from March 2005 - February 2010) in South Africa? Yes  No
- If YES, Please note that you will be required by law to declare your WORLDWIDE income if you are considered a SA tax resident. Please keep this in mind when filling out the questionnaire. If NO, kindly note that you need to declare ONLY your South African Income.

### B: INCOME

- 3 Did you earn a salary in South Africa during the period covered? Yes  No    
If YES, kindly attach your IRP5/ IT3(a) certificate/s from all your employers.
- 4 Did you earn any form of remuneration (salary) from a source outside of South Africa? Yes  No    
\*If YES, kindly attach copies of your stamped passport pages or provide us with the number of full days worked outside the Republic during the tax year and the corresponding pay slips.
- 5 Do you have a South African Bank account earning interest? Yes  No    
If YES, please get an IT3(b) certificate from your bank for each bank account.
- 6 Are you earning investment income from an investment company? Yes  No    
If YES, please attach an IT3(b) & IT3(c) certificate from each investment company for each fund or alternatively proof of foreign investment income.
- 7 Are you a member of a South African Close Corporation (CC)? Yes  No    
If YES, kindly provide us with contact details of your CC's accounting officer or forward us the financial statements.
- 8 Are you a shareholder of a South African Private Company (Pty)? Yes  No    
If YES, kindly provide us with contact details of the company's auditor or forward us the financial statements.

Document Attached 

9 Do you run your own business (as a sole proprietor)? Yes  No    
 If YES, kindly provide us with all [income earned and business expenses](#) incurred during the tax period.

10 Are you a partner in a partnership? Yes  No    
 If YES, kindly provide us with a [detailed income statement](#) of the partnership.

11 Are you a beneficiary of a trust? Yes  No    
 If YES, kindly provide us with details of the [trust's income, expenses and distributions](#) or the contact details of the administrator of the trust.

12 Are you renting out property? Yes  No    
 If YES, please complete [annexure A](#).

13 Did you receive a travelling allowance for your own car from your employer/ company? Yes  No    
 If YES, please provide us with your [SARS logbook](#) and the following information:

- purchase date of vehicle: \_\_\_\_\_
- purchase price of vehicle (including VAT but excluding finance charges): \_\_\_\_\_
- period of use during tax year: \_\_\_\_\_
- odometer reading at the beginning of the tax year: \_\_\_\_\_
- odometer reading at the end of the tax year: \_\_\_\_\_

14 Did you buy or sell any assets (other than private-use assets) during the tax year? Yes  No    
 If YES, please provide us with the following details:

- type/nature of asset: \_\_\_\_\_
- reason for disposal: \_\_\_\_\_
- purchase date: \_\_\_\_\_
- purchase price: \_\_\_\_\_
- selling date: \_\_\_\_\_
- selling price: \_\_\_\_\_
- any other selling related costs: \_\_\_\_\_

15 Did you earn any other form of income from a source inside **OR** outside of South Africa? Yes  No    
 \*If YES, kindly provide us with the type of income, amounts you have earned from this source and [documentary proof](#) thereof.

---



---



---



---

Client name: \_\_\_\_\_

## C: EXPENDITURE/CONTRIBUTIONS

Document Attached 

- 16** Did you contribute to a retirement annuity fund (RAF) during the tax year?  
If YES, kindly provide us with a [tax certificate](#) from your retirement annuity fund. Yes  No
- 17** Were you registered with a (South African or foreign) medical aid provider?  
If YES, kindly provide us with a [tax certificate](#) from your medical aid provider. Yes  No
- 18** Did you pay any medical expenses\*\* yourself or for your spouse, children or other dependant on your medical aid scheme (which were not recovered through your medical aid scheme)?  
If YES, kindly provide us with a list of all medical expenses incurred during the tax year  
Please ensure that you have the medical receipts to support the list should SARS request them.  
\*\*Please note that 'over-the-counter' medicine does not qualify for this (unless in connection with a physical disability) Yes  No
- 19** Are any of your dependents medically handicapped?  
If YES, kindly provide us with [medical certificate](#) from a registered practitioner. Yes  No
- 20** Did you pay any Income protection insurance contributions?  
If YES please provide us with a [statement from your insurer](#). Yes  No
- 21** Did you pay any income tax in a foreign country\*\* on income earned from a source outside of South Africa?  
If YES please provide us with more details and documentary proof thereof.  
\*\* Applicable to South African Tax Residents only Yes  No

- 22** Did you make any donation(s) to a Public Benefit Organisation during the tax year?  
If YES, kindly provide us with a [S18A donation certificate](#) or additional details of those donations. Yes  No
- 23** Did you make any personal donation(s) exceeding R100 000 to anyone, in aggregate, during the tax year?  
If YES, kindly provide us with the [details of those donations](#). Yes  No

## DECLARATION:

I, \_\_\_\_\_, hereby declare that all information disclosed is complete and correct.

Signature: \_\_\_\_\_

Date:  /  /

Should you have any further questions please do not hesitate to contact us at any time.

Thank you!

Kind regards,

**Your SA tax team!**

Client name: \_\_\_\_\_

## II. ASSETS AND LIABILITIES

(This is now a compulsory SARS requirement)

All items that are marked with a ‘ # ’ need to be filled in if you are running a trade in your personal capacity or partnership. Estimates for items marked with a ‘ \* ’ are acceptable as long as they are reasonable.

### Assets

#### RSA Assets at cost

#### Foreign Assets at cost

Currency: ZAR

Currency: \_\_\_\_\_

Fixed Properties and all Improvements\* to Properties.

Shares in Private Company or Members Interest in Close Corporation

Loan Accounts

Financial Instruments: Listed (e.g. shares, unit trusts, etc)

Net Capital of Trade, Profession of Farming Business#

Equipment, Machinery, Implements#

Motor Vehicles, Caravans, Boats\*

Debtors#

Stock#

Livestock – elected value(s)#

Cash on Hand, in Bank and Other Similar Institutions

Personal Effects (e.g. jewellery, paintings, furniture, etc.)\*

Other Assets

#### RSA Liabilities

#### Foreign Liabilities

Currency: ZAR

Currency: \_\_\_\_\_

Bonds.

Loan Accounts

Finance agreements

Creditors#

Bank Overdraft:

**PLEASE NOTE: If you are a South African tax resident you MUST declare your foreign assets/liabilities  
If you are not a South African tax resident you need to declare ONLY your South African assets/liabilities**

## DECLARATION:

I, \_\_\_\_\_, hereby declare that all information disclosed is complete and correct.

Signature: \_\_\_\_\_

Date:  /  /

## ANNEXURE A

	RSA rental income Currency: <u>ZAR</u>	Foreign rental income Currency: _____
<b>Total Annual Rental Income</b>		
<b>Total Annual Rental Expenses</b>		
Accounting Fees	_____	_____
Bad Debts	_____	_____
Capital Allowance	_____	_____
Commission / Consulting Fees Paid	_____	_____
Depreciation	_____	_____
Doubtful Debts	_____	_____
Electricity / Rates and Taxes	_____	_____
Entertainment	_____	_____
Insurance	_____	_____
*Interest / Finance Charges	_____	_____
Lease Payment	_____	_____
Legal Costs	_____	_____
Rental Paid	_____	_____
**Repairs / Maintenance	_____	_____
Royalties and License Fees	_____	_____
Salaries and Wages	_____	_____
Telephone	_____	_____
Travel Costs	_____	_____
Other	_____	_____

\* Please attach the bond or mortgage tax certificate from your bank, detailing the total interest paid for the year.

\*\* Repairs and maintenance are defined as follows:

Replacement of damaged/non-functional items to restore the asset to its previous standard (without improving it);

Maintenance expenses in order to keep the asset at its original standard.

### Purchase date & purchase price of property

	RSA	Foreign
Address	_____	_____
Date Purchased	_____	_____
Purchase Price	_____	_____
Improvements	_____	_____
	_____	_____
	_____	_____



**POWER OF ATTORNEY**

TO WHOM IT MAY CONCERN

I, the undersigned \_\_\_\_\_ in my capacity as \*taxpayer / vendor / representative taxpayer / vendor / employer \_\_\_\_\_ (\* delete whichever is not applicable or complete blank space) with income tax reference number \_\_\_\_\_ and VAT reference number (if applicable) \_\_\_\_\_ hereby nominate and appoint CWO Louw of 1st Contact Accounting South Africa \_\_\_\_\_ in his/her capacity as Tax Practitioner \_\_\_\_\_ to be my representative with full power and authority to act on my behalf in respect of my tax affairs, and in my name and on my behalf to make any enquiries or to complete or sign the necessary returns or other documents regarding my tax affairs.

This power of attorney does not apply to the lodging of any objection by me against any assessment, appeal to the Tax Board or Court or participation in the alternative dispute resolution in terms of the rules applicable to the dispute resolution process, which process requires a separate power of attorney contemplated in rule 4(d)(ii) of the rules issued in terms of section 107A of the Income Tax Act, 1962.

THIS DONE and EXECUTED at \_\_\_\_\_ on this the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_.

\_\_\_\_\_  
(Signature)

**AS WITNESSES:**

1. \_\_\_\_\_ (Full name: \_\_\_\_\_)
2. \_\_\_\_\_ (Full name: \_\_\_\_\_)