SARS

Application for a Tax Directive: Gratuities

IRP3(a)

FOR OFFICE USE

Application no. ☐☐☐☐☐☐☐☐☐☐☐☐☐

Taxpayer Details

Taxpayer reference no. ☐☐☐☐☐☐☐☐☐☐

Year of Assessment ended on (CCYYMMDD) ☐☐☐☐☐☐☐☐

Surname ☐☐

First Name(s) ☐☐

Other Name ☐☐

Initials ☐☐☐☐☐

Date of Birth (CCYYMMDD) ☐☐☐☐☐☐☐☐

Identity number ☐☐☐☐☐☐☐☐☐☐☐☐☐

Passport/ Permit no. ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Passport Country / Country of Origin (e.g. South Africa = ZAF) ☐☐☐

If the taxpayer/member is not registered for income tax, select one of the following reasons: Unemployed ☐   Other ☐

Specify other ☐☐

Annual salary R ☐☐☐☐☐☐☐☐☐☐☐ , ☐☐

Employee number ☐☐☐☐☐☐☐☐

Residential Address

☐☐

☐☐

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐   Postal Code ☐☐☐☐☐☐

Postal Address

☐☐

☐☐

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐   Postal Code ☐☐☐☐☐☐

IRP3(a)

Particulars of Employer

PAYE Reference No. **7**

Name of Employer

Contact Person

Tel No.

Email address of Employer

Business Address

Postal Code

Postal Address

Postal Code

Additional details of application

Date of accrual (CCYYMMDD)

Mark the applicable reason for the directive application request with an X:

Severance benefit – Death	Section 10(1)(gB)(iii) Compensation
Severance benefit – Retirement (Age of 55 or older)	Employer owned policy proceeds - Taxable
Severance benefit – Retirement due to ill health	Employer owned policy proceeds – Exempt section 10(1) (gG)
Severance benefit – Involuntary retrenchment	Severance benefit - Paid by a non-resident Employer
Severance benefit – Voluntary retrenchment	Other - Provide reason below

Is the Employer registered in South Africa?   Yes   No

Other reason

`IRP3(a)`

Breakdown of Payment

		R		,	
Severance benefit payable (Excluding leave/notice payments)		R		,	
Employer owned policy proceeds payable		R		,	
Section 10(1)(gB)(iii) - Death compensation payable		R		,	

Other (Specify other payment separately)

		R		,	
Leave Pay (Refer to notes)		R		,	
Notice Pay (Refer to notes)		R		,	
Arbitration/CCMA Award (Refer to notes)		R		,	
		R		,	
		R		,	
		R		,	
		R		,	
		R		,	
		R		,	
		R		,	

Gross amount payable R _____ , __

Important Notes:

Directives are not transferable and a new application must be made following a change in the gross amount.

Leave, Notice payments and/or Arbitration CCMA award **may not be included** in, must be excluded from the amount reflected opposite Severance benefit payable.

The total amount in respect of Leave, Notice payments and/or Arbitration CCMA award must be reflected separately under "Other" (Specify other payments desperately below). A separate directive application must be submitted in respect of each.

Declaration

I declare that the information furnished is true and correct in every respect.

Date (CCYYMMDD) [ ][ ][ ][ ][ ][ ][ ][ ]

For enquiries go to www.sars.gov.za or call 0800 00 SARS (7277)

IRP3(a)