

## **Application for a Tax Directive: Section 8A or 8C amount**

IRP3(s)

Any amount to be included under section 8A or 8C of the Income Tax Act

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Particulars of Employer (continued)		
Business Address		
		Postal Code Postal Code
Postal Address		
		Postal Code Postal Code
Amount Details		
Mark the applicable reason for the directive application request with an X:		
Revenue gain i.r.o rights to acquire marketable securities in terms of section 8A	Revenue gain i.r.o the vesting of equity instruments in terms of section 8C	Amounts in terms of par (dd) of the proviso to section 10(1)(k)(i) dividends
Amounts in terms of par (ii) of the proviso to section 10(1)(k)(i) dividends	Amounts in terms of par (jj) of the proviso to section 10(1)(k)(i) dividends	Amounts in terms of par (kk) of the proviso to section 10(1)(k)(i) dividends
Date of accrual (CCYYMMDD)		
Gross value of gain/amount R	, ,	
Is the Employee a tax resident?		
Is the exemption in terms of section 10(1)(o)(ii) applicable? Yes No		
Indicate the qualifying 12 months period(s) during which the exemption in term	ns of section 10(1)(o)(ii) applies:	
Start date (CCYYMMDD)	End date (CCYYMMDD)	
Total number of work days during above qualifying period:	Number of work days outside SA during above qualifying period	
Start date (CCYYMMDD)	End date (CCYYMMDD)	
Total number of work days during above qualifying period	Number of work days outside SA during above qualifying period	
Start date (CCYYMMDD)	End date (CCYYMMDD)	
Total number of work days during above qualifying period	Number of work days outside SA during above qualifying period	
Start date (CCYYMMDD)	End date (CCYYMMDD)	
Total number of work days during above qualifying period	Number of work days outside SA during above qualifying period	

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Total number of work days during above qualifying period	Number of work days outside SA during above qualifying period
Start date (CCYYMMDD)	End date (CCYYMMDD)
Total number of work days during above qualifying period	Number of work days outside SA during above qualifying period
Start date (CCYYMMDD)	End date (CCYYMMDD)
Total number of work days during above qualifying period	Number of work days outside SA during above qualifying period
Please provide source period relating to the section 8A/8C revenue gain:	
Start date (CCYYMMDD)	End date (CCYYMMDD)
Total number of work days during source period	Number of work days outside SA during source period

## Amount Details (continued)

Year of Assessment in source period	Total work days in source period during YOA	Total work days outside SA in source period during YOA	Deemed accrual for sec 10(1)(o)(ii) calculation Total work days in yoa / Tot. work days in source period X Gross gain amount
			R
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			R,,
			R,
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			R,
Total			R,,

## **Amount Details (continued)** Portion of the gain qualifying for exemption (Tot. work days outside SA in yoa / Tot. work days in source period X Gross gain amount) Year of Assessment in source period How much of the exemption was used during each year of assessment up to date of vesting? R Total Total Gross value of gain less gain qualifying for exemption = taxable portion

Amount Details (continued)		
Exempt amount of the gain/amount under section 10(1)(o)(ii)	[ ( Number of work days outside / Total number of work days ) X Gross Value ] R	
Taxable portion of gain/amount	R	
Declaration		
I declare that the information furnished is true and correct in every respect.	Date (CCYYMMDD)  For enquiries go to www.s. call 0800 00 SARS	sars.gov.za or (7277)

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