



Taxpayer Reference Number

Grid for Taxpayer Reference Number

Year of Assessment

Grid for Year of Assessment

ITR14

Company / Close Corporation Particulars

Registered Name grid

Trading Name grid

Company / CC Reg No. grid, Financial Year End (CCYYMMDD) grid, Is this return in respect of a branch / permanent establishment / agency of a foreign company? Y N

Please indicate where the majority of the company's taxable income / loss is derived from (mark only one box)

Eastern Cape, Free State, Gauteng, Kwazulu Natal, Limpopo, Mpumalanga, North West, Northern Cape, Western Cape, International checkboxes

Source code of the main industry. grid, State the profit code of your main source of income. grid

If the profit code is "other not specified", please provide a description

Description grid

Tax Practitioner Details (if applicable)

Registration No. grid, Tel No. grid, Mark here with an 'X' if you declare that you do not have an email address. checkbox

Tax Practitioner Email address grid

Dormant Company Details

What is the reason for dormancy? grid

Is the company acting as, or carrying on the activities, of a nominee? Y N

Is the company a party to any contract in terms of which it has undertaken to conduct any activity or hold any assets on behalf of another person during the current or a future year of assessment? Y N

Did the company receive any taxable passive income? Y N

Taxable passive income R 4290 grid

Voluntary Disclosure Programme

If no VDP application was made, change your VDP answer to "No" on the first page of this return

Please indicate the VDP application no. issued by SARS grid

Declaration

I declare that:

- I am the duly appointed Public Officer / Representative of the company
The information furnished in this return is to the best of my knowledge both true and correct
I have disclosed the gross amounts of all income received and / or accrued to this company during the period covered by this return
I have the necessary financial records and supporting schedules to support all declarations on this return which I will retain for audit purposes.

Date (CCYYMMDD) grid

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

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX

Please ensure you sign over the 2 lines of 'X's above

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX



Balance Sheet

Assets

Non-current assets – Property, plant and equipment

R

Non-current assets - Vehicles

R

Non-current assets – Long-term loans

R

Current assets – Inventory and work in progress (net after provisions)

R

Current assets – Trade and other receivables (net after provisions)

R

Current assets – Cash and cash equivalents

R

Other assets

R

Total assets

R

Equity and Liabilities

Total Equity (Capital and reserves)

R

Non-current liabilities – Long-term loans & provisions

R

Current liabilities - Trade and other payables (including accruals)

R

Balance Sheet (continued)

Equity and Liabilities (continued)

Other equity and liabilities

R

Total equity and Liabilities

R

Income Statement

Gross Profit / Loss

Sales (Turnover)

R

Less: Cost of sales

R

Gross profit – subtotal

R

Gross loss – subtotal

R

Income Items (Only credit amounts)

Interest received

R

REIT distributions received

R

Accounting profit on disposal of fixed assets and / or other assets

R

Bad and doubtful debts recovered

R

Dividends (local and foreign) deemed to be income (s8E and s8EA)

R

Tainted Dividends (local and foreign) deemed to be income (s22B)

R

Income Statement (continued)

Income Items (Only credit amounts) (continued)

Levy income

R

Government grants (national, provincial and local)

R

Other income

R

Control Total

R

Expense Items (Only debit amounts)

Accounting loss on disposal of fixed assets / other assets

R

Bad debts written off

R

Depreciation

R

Donations (s18A)

R

Donations - Other

R

Municipal charges (electricity, water, sewerage, refuse, rates & taxes)

R

Provision for doubtful debts

R

Salaries and wages (incl. directors' / members' remuneration)

R

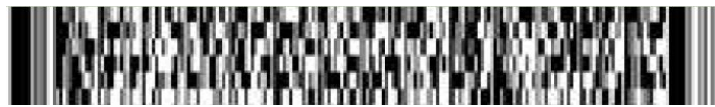
ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX



b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Income Statement (continued)

Expense Items (Only debit amounts) (continued)

Repairs, maintenance, insurance, alterations and improvements

R

Travelling expenses

R

Other Expenses (excluding expenses listed above)

R

Control Total

R

Net Profit / Loss

Net Profit - Subtotal

R

Net Loss - Subtotal

R

Tax Computation

Adjustments: Added Back

Accounting interest paid / payable

R

Accounting loss on disposal of fixed and / or other assets

R

Capital expenditure and / or losses

R

Depreciation according to financial statements

R

Donations (s18A)

R

Donations - Other

R

Doubtful debts

R

Expenses attributable to exempt income and not actually incurred in production of income

R

Non-deductible provisions

R

Reversal of previous year allowances / deductions granted

R

Taxable amounts not declared in Income Statement (incl. recoupments)

R

Other Adjustments: Added Back (only include items not listed above)

R

Control Total

R

Tax Computation (continued)

Adjustments: Allowable

Accounting profit on disposal of fixed and / or other assets

R

Exempt Local Dividends

R

Receipts and / or accruals of a capital nature

R

Reversal of provisions

R

Levy exemption in terms of s10(1)(e)(i) (refer to guide)

R

Other income exemption (excluding levy) in terms of s10(1)(e)(ii) (refer to guide)

R

Wear and tear: s11(e)

R

Doubtful Debt Allowance: s11(j)

R

Depreciable Asset Allowance: s 11(o)

R

Plant and machinery where company qualifies as a SBC: s12E

R

Exempt income received or accrued in respect of government grants (s12P)

R

Other Adjustments: Allowable (only include items not listed above)

R

Control Total

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Balance Sheet (continued)

Non-Current Liabilities

Long-term loans

R

Other non-current liabilities

R

Please provide descriptions relating to other non-current liabilities listed above

Total Non-Current liabilities

R

Current Liabilities

Trade and other payables (including accruals)

R

Overdraft and interest bearing short-term borrowings

R

Other current liabilities

R

Please provide descriptions relating to other current liabilities listed above

Total Current liabilities

R

Income Statement

Gross Profit / Loss

Sales (Turnover)

R

Plus: Closing stock

R

Less: Purchases

R

Less: Opening stock

R

Gross profit – subtotal

R

Gross loss – subtotal

R

Income Items (Only credit amounts)

Accounting profit on disposal of fixed assets and / or other assets

R

Admin., management, secretarial, rentals

R

Amounts deemed to be dividends *in specie* (s8F and s8FA)

R

Bad and doubtful debts recovered

R

Dividends (local and foreign) deemed to be income (s8E and s8EA)

R

Tainted Dividends (local and foreign) deemed to be income (s22B)

R

Income Statement (continued)

Income Items (Only credit amounts) (continued)

Dividends received

R

Government grants (national, provincial and local)

R

Insurance proceeds received

R

Interest received

R

REIT distributions received

R

Other income

R

Please provide descriptions relating to other income listed above

Control Total

R

Expense Items (Only debit amounts)

Accounting loss on disposal of fixed assets / other assets

R

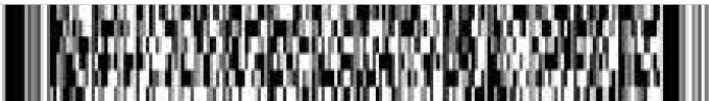
Admin., management, secretarial fees, rentals

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Income Statement (continued)

Expense Items (Only debit amounts) (continued)

Alterations and improvements

R

Bad debts written off

R

Consulting, legal and professional fees

R

Depreciation

R

Directors' / members' remuneration

R

Donations (s18A)

R

Donations – other

R

Expenditure incurred by a lessor of land let for farming purposes in respect of soil erosion (s17A)

R

Interest paid

R

Provision for doubtful debts

R

Repairs and maintenance

R

Salaries and Wages (incl. Medical, Pension and Provident Fund Contributions)

R

Income Statement (continued)

Expense Items (Only debit amounts) (continued)

Travelling expenses

R

Other expenses (excluding expenses listed above)

R

Please provide descriptions relating to other expenses listed above

Control Total

R

Net Profit / Loss

Net Profit - Subtotal

R

Net Loss - Subtotal

R

Balance Sheet

Non-current Assets

Fixed property

R

Fixed assets - other

R

Plant and equipment

R

Vehicles

R

Goodwill and intellectual property

R

Investments in subsidiaries

R

Long-term loans – interest free: Connected (Local)

R

Long-term loans – interest free: Non-Connected (Local)

R

Long-term loans – interest free: Connected (Foreign)

R

Long-term loans – interest free: Non-Connected (Foreign)

R

Long-term loans – interest bearing: Connected (Local)

R

Long-term loans – interest bearing: Non-Connected (Local)

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Balance Sheet (continued)

Non-current Assets (continued)

Long-term loans – interest bearing: Connected (Foreign)

R

Long-term loans – interest bearing: Non-Connected (Foreign)

R

Deferred tax assets

R

Other non-current assets

R

Please provide descriptions relating to other non-current assets listed above

Total non-current assets

R

Current Assets

Gross inventory (incl. spare parts and consumables and work in progress)

R

Less: Provisions for inventory write off

R

Gross trade and other receivables (excl. debtors)

R

Less: Provisions for trade and other receivables (excl debtors)

R

Gross debtors (excl. trade debtors)

R

Balance Sheet (continued)

Current Assets (continued)

Less: Provisions for debtors (excl. trade debtors)

R

Prepayments

R

Group companies current accounts

R

Short-term investments

R

SA Revenue Service

R

Cash and cash equivalents

R

Other current assets

R

Please provide descriptions relating to other current assets listed above

Total current assets

R

Capital and Reserves

Credit Balances

Share capital

R

Share premium

R

Balance Sheet (continued)

Capital and Reserves (continued)

Non-distributable reserves for credit balances

R

Distributable reserves (excl. retained profit / accumulated loss)

R

Retained profit

R

Other capital and reserves

R

Please provide descriptions relating to other capital and reserves (credit balances) listed above

Debit Balances

Accumulated loss

R

Other capital and reserves for debit balances

R

Please provide descriptions relating to other capital and reserves (debit balances) listed above

Total Capital and Reserves

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Balance Sheet (continued)

Non-Current Liabilities

Long-term loans – interest free: Connected (Local)

R

Long-term loans – interest free: Non-Connected (Local)

R

Long-term loans – interest free: Connected (Foreign)

R

Long-term loans – interest free: Non-Connected (Foreign)

R

Long-term loans – interest bearing: Connected (Local)

R

Long-term loans – interest bearing: Non-Connected (Local)

R

Long-term loans – interest bearing: Connected (Foreign)

R

Long-term loans – interest bearing: Non-Connected (Foreign)

R

Deferred tax liability

R

Other non-current liabilities

R

Please provide descriptions relating to other non-current liabilities listed above

Total Non-Current liabilities

R

Balance Sheet (continued)

Current Liabilities

Gross trade and other payables (Not older than 3 years)

R

Gross trade and other payables (Older than 3 years)

R

Provisions – excluding inventory and trade receivables

R

Deposits and funds received in advance (excl. contract progress payments)

R

Group companies current accounts

R

Contract progress payments received in advance

R

Current portion of interest bearing borrowings

R

Current portion of interest free borrowings

R

Overdraft and interest bearing short-term borrowings

R

SA Revenue Service

R

Shareholders for dividend / proposed dividend

R

Balance Sheet (continued)

Current Liabilities (continued)

Other current liabilities

R

Please provide descriptions relating to other current liabilities listed above

Total Current liabilities

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Income Statement

Gross Profit / Loss

Gross Sales (excl. credit notes) – Foreign: Connected

R

Gross Sales (excl. credit notes) – Other than foreign connected

R

Less: Opening stock

R

Less: Credit notes on sales

R

Less: Purchases – Foreign: Connected (excl. rebates)

R

Less: Purchases – Other than foreign connected (excl. rebates)

R

Add: Rebates

R

Add: Closing stock (Gross excl. adjustments)

R

Add: Inventory adjustments (Previous year stock provision reversed)

R

Less: Inventory adj. (Current year stock provision (obsolete / slow-moving stock))

R

Gross profit – subtotal

R

Gross loss – subtotal

R

Income Statement (continued)

Income Items (Only credit amounts)

Accounting profit on disposal of fixed assets and / or other assets

R

Admin., management, secretarial, rentals, guarantee fees and other services – Connected (Local)

R

Admin., management, secretarial, rentals, guarantee fees and other services – Connected (Foreign)

R

Admin., management, secretarial, rentals, guarantee fees and other services – Non-connected

R

Amounts deemed to be dividends *in specie* (s8F and s8FA)

R

Bad and doubtful debts recovered

R

Dividends – local

R

Dividends – foreign

R

Dividends (local and foreign) deemed to be income (s8E and s8EA)

R

Tainted Dividends (local and foreign) deemed to be income (s22B)

R

Foreign exchange gain

R

Government grants (national, provincial and local)

R

Gross royalties and license fees

R

Income Statement (continued)

Income Items (Only credit amounts)

Indemnity payments received

R

Insurance proceeds received

R

Interest – Financial institutions

R

Interest – Connected

R

Interest – Non-connected

R

Levy income

R

REIT distributions received

R

Reversal of impairment loss recognised in profit or loss

R

Other income

R

Please provide descriptions relating to other income listed above

Control Total

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXXXX

Y XXXX



b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Income Statement

Expense Items (Only debit amounts)

Accommodation and travel expenses: Local

R

Accommodation and travel expenses: Foreign

R

Accounting loss on disposal of fixed assets / other assets

R

Admin., secretarial, rentals, guarantee fees and other services – Connected (Local)

R

Admin., secretarial, rentals, guarantee fees and other services – Connected (Foreign)

R

Admin., secretarial, rentals, guarantee fees and other services – Non-connected

R

Alterations and improvements (excluding repairs and maintenance)

R

Bad debts written off

R

Capital improvements – farming operations (par 12 of the First Schedule)

R

Commission paid

R

Compensation for loss of office

R

Consulting, legal and professional fees

R

Income Statement (continued)

Expense Items (Only debit amounts) (continued)

Depreciation

R

Directors' / members' remuneration

R

Donations (s18A)

R

Donations – other

R

Employee expenses: Wages and salaries (excluding medical, provident and pension)

R

Employee expenses: Group life insurance

R

Employee expenses: UIF contributions and SDL

R

Employee expenses: Pension and Provident fund contributions

R

Employee expenses: Medical scheme contributions

R

Employee expenses: Membership of a professional body

R

Employee expenses: Training

R

Expenditure incurred by a lessor of land let for farming purposes in respect of soil erosion (s17A)

R

Income Statement (continued)

Expense Items (Only debit amounts) (continued)

Expenditure incurred directly or indirectly in effecting BEE and / or BBEEE compliance

R

Expenditure incurred in respect of company restructuring

R

Foreign exchange loss

R

Impairment loss recognised in profit or loss

R

Insurance (excluding s37A payments)

R

Insurance premium in respect of rehabilitation obligations (s37A)

R

Interest – financial institutions

R

Interest – Connected (Local)

R

Interest – Connected (Foreign)

R

Interest – Non-connected

R

Interest and penalties paid to SARS

R

Key man insurance (s11(w))

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Income Statement (continued)

Expense Items (Only debit amounts) (continued)

Lease payments other than operating leases
Management fees - Connected
Management fees - Non-connected
Operating lease payments - Connected
Operating lease payments - Non-connected
Partnership / Joint venture loss - Foreign
Partnership / Joint venture loss - Local
Provision for doubtful debts
Repairs and maintenance
Research and development costs (s11D)
Restraint of trade

Income Statement (continued)

Expense Items (Only debit amounts) (continued)

Royalties and license fees (excluding payments in terms of mineral and petroleum resources royalties) - Local
Royalties and license fees (excluding payments in terms of mineral and petroleum resources royalties) - Foreign
Mineral and Petroleum Resources royalty
Small items and loose tools
Other expenses (excluding items listed above)
Please provide descriptions relating to other expenses listed above
Control Total

Net Profit / Loss

Net Profit - Subtotal
Net Loss - Subtotal

Tax Computation

Debit Adjustments (decrease net profit / increase net loss)

Non-Taxable Amounts Credited to the Income Statement

Please select / de-select the non-taxable amounts credited to the Income Statement
Accounting interest received / receivable
Accounting profit on disposal of fixed and / or other assets
Adjustments to comply with IFRS: Accounting
Adjustments to comply with IFRS: Fair value
Amounts previously taxed as received in advance
Amounts deemed to be dividends in specie (s8F and s8FA)
Exempt local dividends
Exempt foreign dividends (s10(1)(k)(ii))
Income (other than foreign dividends) exempt from tax - s10 (excluding s10(1)(e))
Exempt foreign dividends (s10B)
Exemption in respect of films (s12O)
Exempt income received or accrued in respect of government grants (s12P)

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Tax Computation (continued)

Debit Adjustments (decrease net profit / increase net loss)

Non-Taxable Amounts Credited to the Income Statement (continued)

Income exempt in respect of ships used for international shipping (s12Q)

R

Foreign exchange gain adjustment (s24I)

R

Foreign currency translation adjustment (s25D)

R

Income not taxable by virtue of a double taxation agreement

R

Mineral and Petroleum Resources Royalty adjustment

R

Receipts and / or accruals of a capital nature

R

Reversal of provisions

R

Other (excluding items listed above)

R

Please provide descriptions relating to other listed above

Control Total

R

Tax Computation (continued)

Debit Adjustments (decrease net profit / increase net loss)

Special Allowances Not Claimed in the Income Statement

Please select / de-select the special allowances not claimed in the Income Statement

Selection

Restraint of trade (s11(cA))

R

Wear and tear allowance (s11(e))

R

Lease premium allowance (s11(f))

R

Improvement to leasehold premises (s11(g))

R

Doubtful debt allowance (s11(j))

R

Allowances of impairment adjustments from the determination of taxable income in section 24JB (s11(jA)) Allowance in respect of impairments (s11(jA))

R

Amortisation of lump sum contributed to retirement / benefit funds (s11(l))

R

Broad-based employee share plan (deduction this year) (s11(lA))

R

Depreciable asset allowance (s11(o))

R

Expenditure before commencing trade (s11A)

R

Deduction against Foreign Dividends (s11C)

R

Tax Computation (continued)

Debit Adjustments (decrease net profit / increase net loss)

Special Allowances Not Claimed in the Income Statement (continued)

Research and development deduction (s11D)

R

Machinery, plant, implements, utensils and articles deduction (s12B) - excluding solar energy

R

Machinery, plant, implements, utensils and articles deduction (s12B) - photovoltaic solar energy of more than 1 megawatt

R

Machinery, plant, implements, utensils and articles deduction (s12B) - photovoltaic solar energy not exceeding 1 megawatt

R

Machinery, plant, implements, utensils and articles deduction (s12B) - concentrated solar energy

R

Manufacturers, hotelkeepers, aircraft, ship, storage and packing of agricultural products deduction (s12C)

R

Pipelines, transmission and rail deduction (s12D)

R

Rolling stock (s12DA)

R

Plant and machinery where company qualifies as a SBC (s12E)

R

Airport and port assets (s12F)

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Tax Computation (continued)

Debit Adjustments (decrease net profit / increase net loss)

Special Allowances Not Claimed in the Income Statement (continued)

Learnership agreements registered / in effect (s12H) - excluding learners with a disability - agreements entered into before 1 October 2016

R

Registered learnership agreements completed in current year (s12H) - excluding learners with a disability - agreements entered into before 1 October 2016

R

Learnership agreements registered / in effect (s12H) for learners with a disability - agreements entered into before 1 October 2016

R

Registered learnership agreements completed in current year (s12H) for learners with a disability - agreements entered into before 1 October 2016

R

Learnership Allowance (s12H) - agreements in effect / completed in current year (agreements entered into on or after 1 October 2016)

R

Industrial policy projects: Brownfield projects (s12I)

R

Industrial policy projects: Greenfield projects (s12I)

R

Expenditure incurred in exchange for the issue of Venture Capital Company shares (s12J)

R

Certified Emission Reductions Exemption (s12K)

R

Energy efficiency savings deduction (s12L)

R

Tax Computation (continued)

Debit Adjustments (decrease net profit / increase net loss)

Special Allowances Not Claimed in the Income Statement (Continued)

Deduction of medical lump sum payments (s12M)

R

Improvements not owned by the company (s12N)

R

Improvements on property of which government holds a right of use or occupation (s12NA)

R

Deduction in respect of buildings in special economic zones (s12S)

R

Deduction in respect of roads and fences in respect of production of renewable energy (s12U)

R

Deduction for buildings used in a manufacturing process (s13)

R

Hotel building deduction (s13bis)

R

Residential building deduction (s13ter)

R

Tax Computation (continued)

Debit Adjustments (decrease net profit / increase net loss)

Special Allowances Not Claimed in the Income Statement (Continued)

UDZ (s13quat) - erection of new buildings and/or extensions or additions to any existing buildings (excl. low-cost residential units)

R

UDZ (s13quat) - improvements to existing buildings (excl. low-cost residential units)

R

UDZ (s13quat) - erection of new buildings and/or extensions or additions to any existing buildings (low-cost residential units)

R

UDZ (s13quat) - improvements to existing buildings (low-cost residential units)

R

Commercial building deduction (s13quin)

R

Residential unit deduction (s13sex)

R

Low cost residential unit deduction (s13sept)

R

Redemption allowance (mining operations) (s15(a))

R

Reversal of closing values of work in progress (s 22(2A)) - previous year

R

Reversal of closing values of consumable stock and spare parts (previous year)

R

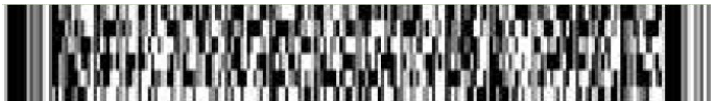
Prepaid expenditure not limited by s23H

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Tax Computation (continued)

Tax Computation (continued)

Tax Computation (continued)

Debit Adjustments (decrease net profit / increase net loss)

Debit Adjustments (decrease net profit / increase net loss)

Credit Adjustments (increase net profit / decrease net loss)

Special Allowances Not Claimed in the Income Statement
(continued)

Special Allowances Not Claimed in the Income Statement
(Continued)

Non-Deductible Amounts Debited to the Income Statement

Credit agreement and debtors allowance (hire-purchase) (s24)

R

Allowance for future expenditure (s24C)

R

Film allowance (s24F)

R

Interest incurred (s24J and s24JA)

R

Mark-to-market treatment in respect of financial assets and liabilities (s24JB)

R

Incurral of amounts in respect of interest rate agreements (s24K)

R

Incurral of amounts in respect of option contracts (s24L)

R

Incurral of amounts in respect of assets acquired for unquantified amount (s24M)

R

Incurral of amounts in respect of acquisition of equity shares (s24N)

R

Incurral of interest in respect of certain debts deemed to be in the production of income (s24O)

R

Allowance in respect of future repairs to certain ships (s24P)

R

Qualifying distributions by a REIT (s25BB)

R

Deductions in respect of co-operatives (s27)

R

Cash contributions to a Rehabilitation Trust Fund (s37A)

R

Environmental asset deduction: treatment and recycling assets (s37B)

R

Environmental asset deduction: waste disposal assets (s37B)

R

Environmental conservation and maintenance deduction (s37C)

R

Lease payments on capitalised leased assets

R

Allowance in respect of land conservation in respect of nature reserves or national parks (s37D)

R

Deduction for assets acquired in exchange for shares or debt issued (s40CA)

R

Other (excluding items listed above)

R

Please provide descriptions relating to other listed above

Control Total

R

Please select / de-select the non-deductible items debited to the Income Statement

Selection

Accounting interest paid / payable

R

Accounting losses derived from foreign sources (excluding CFC)

R

Accounting loss on disposal of fixed and / or other assets

R

Adjustments to comply with IFRS: Accounting

R

Adjustments to comply with IFRS: Fair value

R

Mineral and Petroleum Resources Royalty adjustment

R

Amortisation of lease premiums and improvements to leasehold premises

R

Capital expenditure and / or losses

R

Depreciation according to financial statements

R

Expenses attributable to exempt income - Local

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Tax Computation (continued)

Credit Adjustments (increase net profit / decrease net loss) (continued)

Non-Deductible Amounts Debited to the Income Statement (continued)

Expenses attributable to exempt income - Foreign

R

Interest paid in respect of capitalised leased assets

R

Lump sum contributions to retirement and / or benefit funds

R

Provision for doubtful debt not deductible in current year

R

Provisions not deductible current year (excluding doubtful debt)

R

Amounts deemed to be dividends in specie (s8F and s8FA)

R

Expenses not actually incurred in the production of income (s11(a))

R

Limitation of expenditure incurred by a lessor of land let for farming purposes in respect of soil erosion (s17A)

R

Donations (s18A)

R

Donations - other

R

Deductions not allowable in determination of taxable income (s23)

R

Tax Computation (continued)

Credit Adjustments (increase net profit / decrease net loss) (continued)

Non-Deductible Amounts Debited to the Income Statement (continued)

Amounts in respect of assets subject to a sale and leaseback arrangement (s23G)

R

Prepaid expenditure not allowed under s23H

R

Amounts in respect of certain (tainted) intellectual property (s23I)

R

Interest non-deductible in terms of s23K

R

Short term insurance policy premiums not allowable (s23L)

R

Interest not allowable in respect of debts owed to person(s) not subject to tax (s23M)

R

Limitation of interest deduction under s23N

R

Foreign exchange loss adjustment (s24I)

R

Foreign currency translation adjustment (s25D)

R

Financial assistance (s31)

R

Transfer pricing adjustments (excluding thin capitalisation adjustments)

R

Tax Computation (continued)

Credit Adjustments (increase net profit / decrease net loss) (continued)

Non-Deductible Amounts Debited to the Income Statement (continued)

Expenditure attributable to the issue of shares or granting of options or rights for no consideration (s40C)

R

Capital Improvement - Farming operations (par 12 of the First Schedule)

R

Other (excluding items listed above)

R

Please provide descriptions relating to other listed above

Control Total

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX



b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Tax Computation (continued)

Allowances / Deductions Granted in Previous Years of Assessment and now Reversed

Please select / de-select the allowances / deductions granted in previous years of assessment and now reversed.

Selection

Doubtful debt allowance (s11(j))

R

Allowances of impairment adjustments from the determination of taxable income in section 24JB (s11(jA)) Allowance in respect of impairments (s11(jA))

R

Credit agreements and debtors allowance (hire-purchase) (s24)

R

Allowance for future expenditure (s24C)

R

Allowance in respect of future repairs to certain ships (s24P)

R

Other (excluding items listed above)

R

Please provide descriptions relating to other listed above

Control Total

R

Tax Computation (continued)

Amounts not Credited to the Income Statement

Please select / de-select the amounts not credited to the Income Statement

Selection

Amounts received in advance

R

Amounts accrued but not received

R

Closing value of consumable stock and spare parts

R

Closing balance of stock values of work in progress - (s22(2A))

R

Interest accrued (s24J and s24JA)

R

Mark-to-market treatment in respect of financial assets and liabilities (24JB)

R

Accrual of amounts in respect of interest rate agreements (s24K)

R

Accrual of amounts in respect of option contracts (s24L)

R

Accrual of amounts in respect of assets disposed of for unquantified amount (s24M)

R

Accrual of amounts in respect of disposal of equity shares (s24N)

R

Income deemed to be from a South African source

R

Loans / advances granted by an insurer (par. (m) of def. of "gross income")

R

Tax Computation (continued)

Amounts not Credited to the Income Statement (continued)

Transfer pricing adjustment (excluding financial assistance)

R

Other (excluding items listed above)

R

Please provide descriptions relating to other listed above

Control Total

R

Recoupment of Allowances / Expenses Previously Granted

Please select / de-select the recoupment of allowances / expenses previously granted

Selection

Bad debts

R

Capital expenditure - paragraph (j) definition "gross income" s1

R

Foreign tax credits refunded / discharged previously allowed in terms of s6quat(1C)

R

Wear and tear (s8(4))

R

Lease charges (s8(5))

R

Industrial policy project (s121)

R

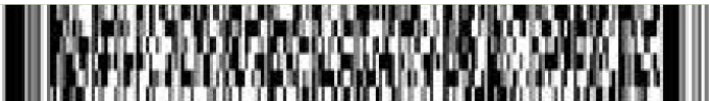
Amount recouped in respect of VCC shares sold, for which a tax deduction was allowed

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Tax Computation (continued)

Recoupment of Allowances / Expenses Previously Granted (continued)

Reduction of Debt (s19)

R

Other (excluding items listed above)

R

Please provide descriptions relating to other listed above

Control Total

R

Amounts to be Included in the Determination of Taxable Income before s18A Donations (Excluding assessed losses brought forward and capital gains / losses)

Note: Allowable s18A donations and related carry overs will be calculated by SARS.

Calculated Profit excluding net income from CFC

R

Source code

Calculated Loss

R

Source code

Imputed net income from CFC

R 4276

Tax Allowances / Limitations

Note:

Schedules must be prepared in all cases where the questions below are answered in the affirmative. The schedules must be retained for a period of 5 years after submission of this return.

Did the company make any contributions to the benefit of the employees to any pension, provident or medical fund in excess of 20% of the approved remuneration (s11(l))? Y N

Was the doubtful debt allowance as referred to in s11(j) based on a fixed percentage of all debtors as at year end in respect of the current year of assessment? Y N

Did the company complete IT180's for learnership agreements in respect of s12H? Y N

Did the company obtain a certificate issued by the SANEDI in respect of energy efficiency savings for the purposes of claiming a s12L deduction? Y N

Does the company carry on any business as a hotelkeeper (s13bis)? Y N

Was the allowance claimed in respect of s13ter for the erection of at least 5 residential units? Y N

Does the company use a building in the production of income in respect of trade other than the provision of residential accommodation (s13quin)? Y N

Did the company incur any insurance premiums on the lives of employees or directors? Y N

If Yes, state the total amount of insurance premiums incurred during the year of assessment:

R

Did the company enter into an instalment sale agreement as referred to in s12DA to use the rolling stock as an asset to generate income? Y N

Was the allowance claimed in term of s12F only in relation to assets used directly in the production of income? Y N

Did the company obtain approval from the Department of Science and Technology as contemplated in s11D? Y N

Was the industrial policy project for which an allowance was claimed approved by the Minister of Trade and Industry (s12I)? Y N

Was an allowance claimed in respect of an industrial policy project in any previous years of assessment (s12I)? Y N

Did the status of the project change from "preferred" to "qualifying" during the current year of assessment? (s12I)

Is the company the owner of the film as contemplated in s12O? Y N

Tax Allowances / Limitations (continued)

Is the building for which an allowance is claimed used in the process of manufacturing (s13)? Y N

Is the company the owner of the film as contemplated in s24F? Y N

Does the company confirm that no other building allowances were claimed in respect of the same building for which the section 12S allowance was claimed? Y N

Did the company incur any interest in respect of debt(s) owed to person(s) not subject to tax as contemplated in section 23M? Y N

Is the company a "covered person" as envisaged in section 24JB? Y N

Was a certificate obtained by the company in terms of the Conservation of Agricultural Resources Act, 1983 (s17A)? Y N

Donations allowable in terms of s18A to approved organisations – Rands only, no cents

Total amount donated during the year of assessment

R 4011

Complete the details of the organisation(s) to whom donations were made:

Complete the details of the 10 organisations to whom donations with the highest monetary value were made:

PBO number

Amount donated to this organisation

R

Donations allowable in terms of s18A to approved organisations in respect of a Collective Investment Scheme – Rands only, no cents

Total amount donated during the year of assessment

R 4011

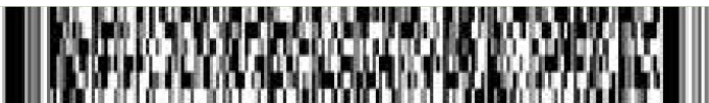
Average value of aggregate of all participatory interests held by investors in the portfolio

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Investments in Venture Capital Companies (VCC): s12J – Rands only, no cents

Complete the details of the investment(s) made below:

Complete the details of the top 10 investments made below:

Name of SARS approved VCC

VCC number

Date of issue of VCC shares (CCYYMMDD)

Amount invested in a Venture Capital Company in exchange for the issue of shares during the year of assessment

R

Corporate Rules

Was the company a party to any of the following transactions during the year of assessment:

Asset-for-share transaction as defined in s42? Y N

Substitutive share-for-share transactions as defined in s43? Y N

Amalgamation transaction as defined in s44? Y N

Intra-group transaction as defined in s45? Y N

Unbundling transaction as defined in s46? Y N

Liquidation, winding-up or deregistration distribution as defined in s47? Y N

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Transfer Pricing: Received / Receivable

In terms of section 46 of the Tax Administration Act, specify the total aggregate value (where applicable) for the year of assessment where the transaction, operation, scheme, agreement or understanding directly or indirectly entered into, resulted in:

Received / Receivable	Total Aggregate Value – Foreign: Connected	No of Jurisdictions	Top <5> Jurisdictions	Transaction value: Foreign Connected per country
Sale of goods	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Commission received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Interest received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Royalties or license fees received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Admin., mng., secretarial fees, rentals received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Guarantee fees received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Insurance premiums received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Other finance charges received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Research & Development fees received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Other income received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>

Received / Receivable	Total Aggregate Value – Foreign: Non-connected	No of Jurisdictions	Top <5> Jurisdictions
Sale of goods	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Commission received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Interest received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Royalties or license fees received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Admin., mng., secretarial fees, rentals received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Guarantee fees received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Insurance premiums received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Other finance charges received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Research & Development fees received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Other income received / receivable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001



Transfer Pricing: Paid / Payable

In terms of section 46 of the Tax Administration Act, specify the total aggregate value (where applicable) for the year of assessment where the transaction, operation, scheme, agreement or understanding directly or indirectly entered into, resulted in:

Paid / Payable	Total Aggregate Value – Foreign: Connected	No of Jurisdictions	Top <5> Jurisdictions	Transaction value: Foreign Connected per country
Purchase of goods	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Commission paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Interest paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Royalties or license fees paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Admin., mng., secretarial fees, rentals paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Guarantee fees paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Insurance premiums paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Other finance charges paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Research & Development fees paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>
Other expenses paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>	<input type="text"/>

Paid / Payable	Total Aggregate Value – Foreign: Non-connected	No of Jurisdictions	Top <5> Jurisdictions
Purchase of goods	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Commission paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Interest paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Royalties or license fees paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Admin., mng., secretarial fees, rentals paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Guarantee fees paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Insurance premiums paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Other finance charges paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Research & Development fees paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>
Other expenses paid / payable	<input type="text"/>	Number of Jurisdictions <input type="text"/>	Country Code <input type="text"/>

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001

SARS_2018_LookFeel_ITR14_v2018.00.05 - CR



Transfer Pricing: Paid / Payable (continued)

Specify the financial assistance to fixed capital ratio , : 1

Specify the debt in relation to EBITDA (earnings before interest, taxes, depreciation, and amortisation) ratio , : 1

Specify the EBITDA (earnings before interest, taxes, depreciation, and amortisation) to finance cost ratio , : 1

Specify the debt in relation to total tangible assets ratio , : 1

Transfer Pricing Supporting Information

Does the company have transfer pricing documentation that supports the pricing policy applied to each transaction between the company and the foreign connected person during the year of assessment as being at arm's length? Y N

Was there any change between the company and non-resident connected person since the previous reporting period with respect to the transfer pricing methodologies/transaction, operation, scheme, agreement or understanding classification? Y N

Did the company conduct any outbound transaction, operation, scheme, agreement for no consideration with a connected person that is tax resident outside South Africa? Y N

Did the company transact with a connected person that is a tax resident in a jurisdiction that has a corporate tax rate that is less than 18% or is a tax haven? Y N

Did the company transact with a connected person that is tax resident in a country with which South Africa does not have a tax treaty? Y N

Did the company make a year-end adjustment to achieve a guaranteed profit margin? Y N

Is the "tested party", of any transaction operation, scheme, agreement or understanding, a tax resident outside South Africa? Y N

How many "tested party/parties" of the transaction operation, scheme, agreement or understanding are a tax resident of another country?

Industry Related Information

Mining and Quarrying

Note: Complete the applicable mining schedules (Schedules A and B) and submit as a supporting document with this return (refer to guide).

Did the company conduct mining operations in more than one separate and distinct mine? Y N

Did the company acquire a mining operation as a going concern during the year of assessment? Y N

Did the company acquire / dispose of mining property and equipment as envisaged in s37? Y N

Specify the % of the company's total turnover that relates to the buy-in of minerals. , %

Did the company conduct prospecting outside South Africa? Y N

Did the company conduct mining / mining operations where the company is not the legal owner of the mining right? Y N

Construction

Did the company have any creditor's retentions with sub-contractors of services? Y N

Did the company incur any losses on contract work in progress which is required to be declared as into trading stock in terms of s22(3)? Y N

Wholesale and Retail Trade (incl. Mail Order)

Did the company enter into an agreement to disclose the debtor's book to a 3rd party? Y N

Financial and Insurance Activities

Note: If the company is a short term insurer, complete the applicable Insurance Company Schedule and submit as a supporting document with this return (refer to guide).

If the company is a bank, has the company claimed a doubtful debt provision in excess of the amount agreed upon with SARS? Y N

Has the company made a capital contribution or advanced a loan to any trust? Y N

Where the taxpayer has claimed a deduction for any provision related to claims intimated but not reported or to outstanding claims, does such provision factor in an amount related to ex gratia payments? Y N

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db

001/001

SARS_2018_LookFeel_ITR14_v2018.00.05 - CR



Tax Computation

TXCPA01

Debit Adjustments (decrease net profit / increase net loss)

Non-Taxable Amounts Credited to the Income Statement

Please select / de-select the non-taxable amounts credited to the Income Statement

Selection

Non-Taxable Amounts Credited to the Income Statement

- Accounting interest received / receivable
- Accounting profit on disposal of fixed and / or other assets
- Adjustments to comply with IFRS: Accounting
- Adjustments to comply with IFRS: Fair value
- Amounts previously taxed as received in advance
- Exempt foreign dividends (s10(1)(k)(ii))
- Exempt foreign dividends (s10B)
- Income (other than foreign dividends) exempt from tax – s10 (excluding s10(1)(e))
- Income exempt by virtue of double taxation agreement
- Local dividends excluding dividends mentioned in s8E and 103(5)
- Levy exemption in terms of s10(1)(e)(i) (refer to guide)
- Other income exemption (excluding levy) in terms of s10(1)(e)(ii) (refer to guide)
- Receipts and / or accruals of a capital nature
- Reversal of provisions
- Other

Cancel

OK

Example of the pop-up list to create fields for completion

{Display field selected from Dropdown list with the amount field}

R

Control Total

R

ITR14

L XX FV V2010.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX



P XXXXXX

Y XXXX

b91c9121-0a17-4b26-a09d-d5980eb532db
SARS_2018_LookFeel_ITR14_v2018.00.05 - CR

001/001

