

**Trust Information**

**Trust Details**

Have the banking, contact and trustee details of the trust been verified and confirmed as correct? (Refer to guide) Y  N

Is the declaration made by a tax practitioner? Y  N

**Voluntary Disclosure Programme**

Does any declaration in this return relate to an application made under the SARS Voluntary Disclosure Programme? Y  N

**Reportable Arrangements**

Did the trust enter into any reportable arrangement in terms of s34 - 39 of the Tax Administration Act? Y  N

Specify the number of reportable arrangements

**Local Income Received and / or Accrued**

Was any local income received by and / or accrued to the trust during the year of assessment? Y  N

Indicate the type of local income received / accrued to the trust:

Remuneration Y  N

Annuities Y  N

Interest Y  N

Capital Gain / Loss Y  N

Rental Income Y  N

Business, trade or professional income (excluding Rental and Farming) Y  N

Farming Income Y  N

Did the trust participate in any local farming partnership operations? Y  N

How many farming partnership operations did the trust participate in?

Other local income (excluding income listed above) Y  N

**Foreign Income Received and / or Accrued**

Was any foreign income received by and / or accrued to the trust during the year of assessment? Y  N

Indicate the type of foreign income received / accrued to the trust:

Interest Y  N

**Foreign Income Received and / or Accrued (continued)**

Dividends Y  N

Capital Gain / Loss Y  N

Farming Y  N

Other foreign income (excl. income listed above) Y  N

**Amounts considered non-taxable**

Did the trust receive any amounts considered non-taxable? Y  N

**Tax Credits**

Will the trust be claiming any PAYE credits reflected on an IRP5 tax certificate? Y  N

Specify the number of IRP5 tax certificates

Will the trust be claiming any foreign tax credits in terms of s64quin? Y  N

Were any foreign tax credits refunded / discharged during the year of assessment for which a rebate was allowed during a previous year of assessment? Y  N

**Partnership Information**

Is the trust a partner in a partnership? Y  N

How many partnerships?

**Transactions – Related Persons**

Specify the number of distinct persons or beneficiaries to whom any of the following transactions were applicable during the year of assessment:

- Taxable on income distributed to / vested in beneficiaries or taxable i.t.o s7 or par. 68 – 72 of the Eighth schedule
- Received a distribution / vesting of non-taxable income from this trust
- Received a distribution / vesting of capital or assets from this trust
- Has outstanding loan(s) granted to this trust
- Holds outstanding loan(s) from this trust
- Made / Received donation(s) / contribution(s) to / from this trust
- Received distributions from other trusts or foundations
- Received refund(s) on contribution(s) made to this trust
- Granted the right of use of asset(s) retained in this trust

**Transactions – Related Persons (continued)**

Specify the number of distinct persons or beneficiaries to whom the highest of the total of the following transactions were in excess of R500 000 during the year of assessment (the number should not exceed 50):

- Taxable on income distributed to / vested in beneficiaries or taxable i.t.o s7 or par. 68 – 72 of the Eighth schedule
- Received a distribution / vesting of non-taxable income from this trust
- Received a distribution / vesting of capital or assets from this trust
- Has outstanding loan(s) granted to this trust
- Holds outstanding loan(s) from this trust
- Made / Received donation(s) / contribution(s) to / from this trust
- Received distributions from other trusts or foundations
- Received refund(s) on contribution(s) made to this trust
- Granted the right of use of asset(s) retained in this trust

Were any of the following transactions applicable to the trust during the year of assessment:

Distribute / vest taxable income / capital gain(s) from this trust Y  N

Distribute / vest non-taxable income from this trust Y  N

Distribute / vest capital or assets from this trust Y  N

Hold outstanding loan(s) granted Y  N

Hold a liability for outstanding loan(s) Y  N

Make donation(s) Y  N

Make contribution(s) Y  N

Receive donation(s) Y  N

Receive contribution(s) Y  N

Receive distributions from other trusts or foundations Y  N

Refund contribution(s) Y  N

Grant the right of use of asset(s) retained in this trust Y  N



Trust Particulars

Trust Details

Registered Name  Residency for income tax purposes (e.g. South Africa = ZAF)

Trust Reg No.  Date registered at Master's Office (CCYYMMDD)  Master's office of trust registration

Main Income Source Code

Trust Type

Income Rights

Capital Rights

Special Trust par. (a)  Special Trust par. (b)  Inter vivos  Testamentary  Collective Investment Scheme  Vested i.t.o Income  Discretionary i.t.o Income  Vested i.t.o Capital  Discretionary i.t.o Capital

Tax Practitioner Details (if applicable)

Registration No.  Tel No.  Mark here with an X if you declare that you do not have an Email address

Email Address

Personal Service Provider

Is the trust a Personal Service Provider as defined in the Fourth Schedule to the Income Tax Act? Y  N

Voluntary Disclosure Programme

Note: 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

Reportable Arrangement

Specify the reportable arrangement number:

Is the trust party to any arrangements which has the following features:

Round trip financing (s80D)? Y  N

Elements that have the effect of offsetting or cancelling each other? Y  N

Presence of an accommodating or tax-indifferent party (s80E)? Y  N

Related Information

Is the trust registered in the Republic of South Africa or is the place of effective management in the Republic? Y  N

Did the trust, together with any connected person in relation to the trust, hold at least 10% of the participation rights in any controlled foreign company (CFC)? Y  N

If Yes, complete the applicable schedule (IT10) (refer to guide).

Indicate whether the trust was engaged in mining or mining operations as defined in s1 of the Income Tax Act. If Yes, complete the applicable schedules (Schedules A and B) (refer to guide). Y  N

Were any changes made during the year of assessment to the trustees? Y  N

Related Information (Continued)

Were any changes made during the year of assessment to the beneficiaries? Y  N

Were any changes made during the year of assessment to the the trust deed? Y  N

If Yes, where beneficiaries have a vested right to the trust's asset(s), has the change in the trust deed affected any of the beneficiaries' vested interest in the trust's asset(s)? Y  N

Did any amounts distributed by the trust or retained in the trust arise by reason of a donation, settlement or other disposition to this trust? Y  N

Is this trust a beneficiary of another trust or are other trust(s) Y  N

Declaration

I declare that:

- I am the duly appointed Representative of the trust
- 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 trust 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)

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or call 0800 00 SARS (7277)

XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX

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



**Statement of Assets and Liabilities**

Statement of Local Assets and Liabilities (Rands only)

**Local Assets (at cost)**

Fixed property and all improvements to property

R

Shares in private companies or member's interest in Close Corporation

R

Loan accounts

R

Financial instruments listed (shares, unit trusts, etc.)

R

Net capital of business, trade, profession or farming

R

Equipment, machinery, implements

R

Motor vehicles, caravans, boats

R

Debtors

R

Stock

R

Livestock – elected value(s)

R

Cash on hand, in bank and other similar institutions

R

Personal effects, (jewellery, paintings, furniture, etc.)

R

**Local Assets (at cost) (Continued)**

Other assets

R

Please provide descriptions relating to other listed above

**Total Local Assets**

R

**Local Liabilities**

Mortgage bonds

R

Loan accounts

R

Creditors

R

Bank overdraft

R

Other liabilities

R

Please provide descriptions relating to other listed above

**Local Liabilities (Continued)**

**Total Local Liabilities**

R

**Statement of Foreign Assets and Liabilities**

Note: For foreign assets, the foreign currency value must be translated using the spot rate as at the end of the year of assessment in which the asset was acquired. For foreign liabilities, the foreign currency value must be translated using the spot rate as at the end of this year of assessment.

**Total foreign assets**

R

**Total foreign liabilities**

R

**Amount Taxable In Trust**

Total profit / loss taxable in trust

ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX

001/001



**Local Remuneration**

Gross receipts and accruals

Less: Expenses

Taxable amount available for distribution / assessed loss retained in trust

Less: Amount distributed to / vested in beneficiaries or taxable i.t.o. of s7

Taxable in Trust

Source Code

**Local Annuities**

Gross receipts and accruals

Less: Amount distributed to / vested in beneficiaries or taxable i.t.o s7

Taxable in Trust

Source Code

**Local Interest**

Gross receipts and accruals

Less: Expenses

Taxable amount available for distribution/ assessed loss retained in trust

Less: Amount distributed to / vested in beneficiaries or taxable i.t.o s7

Taxable in Trust

Source Code

ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXXX

P XXXXXX

Y XXXX

001/001





**Local Rental Income**

Gross receipts and accruals

R

Less: Expenses

R

Add: Expenses incurred i.r.o right of use of trust assets by beneficiaries / other persons

R

Sub-total according to Income Statement

R

Add: Non-taxable items and amounts claimed for accounting purposes

R

Less: Tax deductions and special allowances i.t.o the Income Tax Act

R

Taxable amount available for distribution/ assessed loss retained in trust

R

Less: Amount distributed to / vested in beneficiaries or taxable i.t.o s7

R

Taxable in Trust

R

Source Code

**Local Business and Trading Income (excluding Rental and Farming Income)**

**Income**

Turnover / Sales

R

Cost of sales

R

Gross Profit/ Loss

R

Income other than turnover

R

**Expenditure**

Accounting / Consulting / Trustee fees

R

Bad / Doubtful debts

R

Capital allowances / Depreciation

R

Electricity / Rates and Taxes

R

Entertainment

R

Insurance (Business related)

R

Interest / Finance charges

R

**Expenditure (Continued)**

Lease payments

R

Legal cost

R

Rental

R

Repairs / Maintenance

R

Royalties and licence fees

R

Salaries and wages

R

Travel costs

R

Other expenditure

R

Please provide descriptions relating to other listed above

Total expenses

R

Accounting Profit/ Loss

R



**Local Business and Trading Income (excluding Rental and Farming Income) (Continued)**

**Debit Adjustments (decrease net profit / increase net loss)**

**Non-Taxable Amounts Credited to the Income Statement**

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

Selection

Accounting interest received / receivable

R

Accounting profit on disposal of fixed and / or other assets

R

Amounts previously taxed as received in advance

R

Receipts and / or accruals of a capital nature

R

Reversal of provisions

R

Other

R

Please provide descriptions relating to other listed above

Control Total

R

**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

Doubtful debt allowance (s11(j))

R

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

R

Depreciable asset allowance (s11(o))

R

Expenditure before commencing trade (s11A)

R

Research and development deduction (s11B)

R

Research and development deduction (s11D)

R

Machinery, plant, implements, utensils and articles deduction (s12B)

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

**Special Allowances Not Claimed in the Income Statement (Continued)**

Airport and port assets (s12F)

R

Learnership agreements registered / in effect (s12H)

R

Registered learnership agreements completed in current year (s12H)

R

Deduction in respect of Venture Capital Company shares (s12J)

R

Certified Emission Reductions Exemption (s12K)

R

Allowance for energy efficiency savings (s12L)

R

Exemption in respect of films (s12O)

R

Deduction for building(s) used in a manufacturing process (s13)

R

Hotel building deduction (s13bis)

R

Residential building deduction (s13ter)

R

UDZ (s13quat) - erection of a new building this year

R

UDZ (s13quat) - improvements this year

R

ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

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001/001



**Local Business and Trading Income (excluding Rental and Farming Income) (Continued)**

**Debit Adjustments** (decrease net profit / increase net loss) (Continued)

**Special Allowances Not Claimed in the Income Statement (Continued)**

Commercial building deduction (s13quin)  
R

Residential unit deduction (s13sex)  
R

Low cost residential unit deduction (s13sept)  
R

Prepaid expenditure not limited by s23H  
R

Allowance for future expenditure (s24C)  
R

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

Interest incurred (s24J)  
R

Film allowance (s24F)  
R

Environmental asset deduction (s37B)  
R

Environmental conservation and maintenance deduction (s37C)  
R

Other  
R

**Debit Adjustments** (decrease net profit / increase net loss) continued

**Special Allowances Not Claimed in the Income Statement (Continued)**

Please provide descriptions relating to other listed above

**Control Total**  
R

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

**Non-Deductible Amounts Debited to the Income Statement**

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

Selection

Accounting interest paid / payable  
R

Accounting loss on disposal of fixed and / or other assets  
R

Amortisation of lease premiums and improvements to leasehold premises  
R

Capital expenditure and / or losses  
R

Depreciation according to financial statements  
R

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

Financial assistance (s31)  
R

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

**Non-Deductible Amounts Debited to the Income Statement (Continued)**

Interest paid in respect of capitalised leased assets  
R

Interest, penalties paid in respect of taxes (s23(d))  
R

Lump sum contributions to retirement and / or benefit funds  
R

Prepaid expenditure not allowed under s23H  
R

Provision for doubtful debt not deductible in current year  
R

Provisions not deductible current year (excluding doubtful debt)  
R

Transfer pricing adjustments  
R

Other  
R

Please provide descriptions relating to other listed above

**Control Total**  
R





**Local Business and Trading Income (excluding Rental and Farming Income) (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

Allowance for future expenditure (s24C)  
R

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

Doubtful debt allowance (s11(j))  
R

Other  
R

Please provide descriptions relating to other listed above

Control Total  
R

**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

**Amounts not Credited to the Income Statement (Continued)**

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

Interest accrued (s24J)  
R

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

Transfer pricing adjustment  
R

Expenses incurred i.r.o right of use of trust assets by beneficiaries / other persons  
R

Other  
R

Please provide descriptions relating to other listed above

Control Total  
R

**Recoupment of Allowances Previously Granted**

Please select / de-select the previously granted allowances that are subject to recoupment

Selection

Bad debts  
R

Lease charges (s8(5))  
R

**Recoupment of Allowances Previously Granted (Continued)**

Wear and tear (s8(4))  
R

Other  
R

Please provide descriptions relating to other listed above

Control Total  
R

Note: If partnership applicable, only enter the amount applicable to the share % of the trust below.

Taxable profit available for distribution / Assessed Loss retained in trust  
R

Less: Amount distributed to / vested in beneficiaries or taxable i.t.o s7  
R

Taxable in Trust  
R

Source Code

ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX

001/001



**Tax Allowances / Limitations**

Research and Development information – s11D

Was the research and development approved by the Minister of Science and Technology for the purposes of obtaining the allowance contained in s11D? Y  N

Urban Development Zone – S13<sup>quat</sup>

Is the building(s) for which the trust is claiming an allowance in an approved demarcated zone? Y  N

Did the trust receive certificate(s) issued by the municipality confirming that the buildings(s) for which the trust is claiming an allowance is in an urban development zone? Y  N

Did the trust erect, extend, add to or improve the building(s) for which the trust is claiming an allowance with the sole purpose of disposing thereof directly on completion? Y  N

If No, state the total amount incurred for the erection, extension, addition or improvement of the building(s)

R

Did the trust purchase the building(s) or part thereof from a developer? Y  N

If Yes, state the purchase price of the building(s) or part thereof

R

State the amount of the purchase price deemed to be cost incurred by the trust in terms of s13<sup>quat</sup>(3B)

R

Did the trust use the building(s) erected, extended, improved or added on to solely for the trade of the trust during the year of assessment? Y  N

Did the trust incur costs for the erection, extension or addition relating to low cost housing (s13<sup>quat</sup>(3A))? Y  N

Is the trust a developer as envisaged in s13<sup>quat</sup>? Y  N

Did the trust submit the necessary forms as prescribed in s13<sup>quat</sup>(10A)? Y  N

Did the trust submit the necessary forms as prescribed in s13<sup>quat</sup>(4)? Y  N

Energy Efficiency Savings – s12L

Has the trust obtained a certificate issued by SANEDI in respect of energy efficiency savings for the purposes of claiming a s12L allowance? Y  N



ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX

001/001



Income from Local Farming Operations (IT48)

Farming Operations (Rands only)

Mark here with an "X" if Par 13, 13A, 15, 17 or 20 of the First Schedule to the Income Tax Act applies.

Gross receipts and accruals (Including private usage)

R

Partnership income (Add profit / Deduct loss)

R

Plus: Livestock on hand at the end of the current year of assessment

R

Plus: Produce on hand at the end of the current year of assessment

R

Excluding market value of livestock and produce acquired otherwise than by purchase, natural increase or in the ordinary course of farming operations (e.g. donations and inheritance)

Sub-Total (i)

R

Livestock on hand at the end of the preceding year of assessment

R

Livestock purchased and received in exchange

R

Balance of livestock not allowed in the preceding year of assessment

R

Sub-Total (ii)

R

Less: Amount deducted [Sub-Total (ii) limited to Sub-Total (i)]

R

R

Less: Balance carried forward to the following year of assessment (This amount may not create or increase a loss)

R

Sub-Total

R

Less: Expenses

R

Less: Produce on hand at the end of the preceding year of assessment

R

Less: Special depreciation

R

R

Net Profit / Loss

R

Less: Amount of improvements

R

Equalisation rate selection: 3 year  None

Add: Expenses incurred i.r.o right of use of trust assets by beneficiaries / other persons

R

Taxable profit available for distribution/ assessed loss retained in trust

R

Less: Amount distributed to / vested in beneficiaries or taxable i.t.o s7

R

Taxable in Trust

R

Source Code

ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX

001/001



**Income from Local Farming Operations (IT48) (Continued)**

**Special Depreciation Information - Rands only, no cents**

	Current Year	Subsequent Year	Year Following Subsequent Year
Balance b/f previous year	<input type="text"/>	<input type="text"/>	
Purchases current year	<input type="text"/>		
Deductions in respect of purchases current year	<input type="text"/>	<input type="text"/>	<input type="text"/>
Deductions added back in respect of assets sold		<input type="text"/>	<input type="text"/>
Amount allowable current year	<input type="text"/>		

**Information on Improvements - Rands only, no cents**

Balance brought forward from previous year	R <input type="text"/>
Less: Recoupments	R <input type="text"/>
Plus: Purchases current year	R <input type="text"/>
Plus: Total brought forward from partnership IT48V's	R <input type="text"/>
<b>Total improvements</b>	R <input type="text"/>
Less: Allowable deductions current year	R <input type="text"/>
Balance carried forward to subsequent year	R <input type="text"/>

ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX

001/001



Income from Local Partnership Farming Operations (IT48V) - Rands only, no cents

Partnership name [grid]

Gross receipts and accruals (Including private usage) R [grid]

Plus: Livestock on hand at the end of the current year of assessment R [grid]

Plus: Produce on hand at the end of the current year of assessment R [grid]

Excluding market value of livestock and produce acquired otherwise than by purchase, natural increase or in the ordinary course of farming operations (e.g. donations and inheritance)

Sub-Total (i) R [grid]

Livestock on hand at the end of the preceding year of assessment R [grid]

Livestock purchased and received in exchange R [grid]

Balance of livestock not allowed in the preceding year of assessment R [grid]

Sub-Total (ii) R [grid]

Less: Amount deducted (Sub-Total (ii) limited to Sub-Total (i)) R [grid]

Less: Balance carried forward to the following year of assessment (This amount may not create or increase a loss) R [grid]

Sub-Total R [grid]

Less: Expenses R [grid]

Less: Produce on hand at the end of the preceding year of assessment R [grid]

Less: Special depreciation R [grid]

Net Profit / Loss R [grid]

Trust share % of Taxable Income / Loss from partnership farming operations (Carry this amount to the IT48)

R [grid]

ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX

001/001



Income from Local Partnership Farming Operations (IT48V) - Rands only, no cents (Continued)

Special Depreciation Information - Rands only, no cents

	Current Year	Subsequent Year	Year Following Subsequent Year
Balance b/f previous year			
Purchases current year			
Deductions in respect of purchases			
Deductions added back in respect of assets sold			
Amount allowable current year			

Information on Improvements - Rands only, no cents

Purchases current year

R

Note: Reflect Trust % share of this amount on the IT48.

Partner's Information for Share Distribution (Farming)

Note: If more than 5 partners, indicate 4 partners with highest share percentage. In last partner field indicate 'other' in trading name with remaining share percentage.

Surname / Trading Name		Taxpayer Ref No.	
Initials (if applicable)	5 Share % , % Profit / Loss R Improvements R		
Surname / Trading Name		Taxpayer Ref No.	
Initials (if applicable)	Share % , % Profit / Loss R Improvements R		
Surname / Trading Name		Taxpayer Ref No.	
Initials (if applicable)	Share % , % Profit / Loss R Improvements R		
Surname / Trading Name		Taxpayer Ref No.	
Initials (if applicable)	Share % , % Profit / Loss R Improvements R		
Surname / Trading Name		Taxpayer Ref No.	
Initials (if applicable)	Share % , % Profit / Loss R Improvements R		

ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX

001/001



**Other Local Income**

Other Local Income excluding local income from Remuneration, Annuities, Interest, Rental, Capital Gains/ Losses, Farming and Business/ Trade/ Professional.

Gross receipts and accruals

R

Less: Expenses

R

Add: Expenses incurred i.r.o right of use of trust assets by beneficiaries / other persons

R

Sub-total according to Income Statement

R

Add: Non-taxable items and amounts claimed for accounting purposes

R

Less: Tax deductions and special allowances i.t.o the Income Tax Act

R

Taxable amount available for distribution/ assessed loss retained in trust

R

Less: Amount distributed to / vested in beneficiaries or taxable i.t.o s7

R

Taxable in Trust

R

Source Code

**Foreign Interest Income**

Gross receipts and accruals

R

Less: Expenses

R

Taxable amount available for distribution/ assessed loss

R

Less: Amount distributed to / vested in beneficiaries or taxable i.t.o s7

R

Taxable in Trust

R

Source Code

Foreign tax credits on foreign interest distributed / vested in beneficiaries

R

Foreign tax credits on foreign interest retained in trust

R

**Foreign Dividend Income**

Note: The exemption i.to. s10B(3) will be applied programmatically by SARS

Gross foreign dividends subject to SA normal tax

R

Less: Expenses

R

Taxable amount available for distribution/ assessed loss retained in trust

R

Less: Amount distributed to / vested in beneficiaries or taxable i.t.o s7

R

Taxable in Trust

R

Source Code

Foreign tax credits on foreign dividends distributed / vested in beneficiaries

R

Foreign tax credits on foreign dividends retained in trust

R

4113

4112



Schedule of Foreign Capital Gains and Losses in respect of the disposal of assets

Proceeds	Base Cost	Capital Gain / Loss	Number of transactions	Main Asset Type Source Code

- Please refer to the guide with regards to the main asset type source code list
- Even numbered codes refer to gains and uneven numbered codes refer to losses
- Please note the inclusion rate will be applied by SARS

Add: Adjustment for clogged losses included in amounts listed above to be carried forward (par. 39 of the Eighth Schedule)	
Less: Allowable deduction i.r.o. prior year clogged losses carried forward on capital gain(s) to connected person(s) (par. 39 of the Eighth Schedule)	
Capital Gain available for distribution / Capital Loss retained in trust	
Less: Amount distributed to / vested in beneficiaries or taxable i.t.o par. 68 – 72 of the Eighth schedule	
Taxable in Trust (vested in foreign beneficiaries)	
Taxable in Trust (not vested in beneficiaries)	
Source Code	
Foreign tax credits for capital gains distributed / vested in beneficiaries (rand value only)	
Foreign tax credits for capital gains / loss retained in trust (rand value only)	

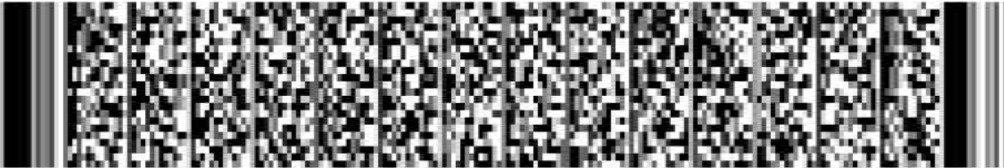
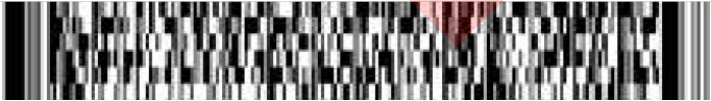
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ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX  
P XXXXXXXX  
Y XXXX

001/001





### Foreign Farming Income

Gross receipts and accruals

R

Less: Expenses

R

Add: Expenses incurred i.r.o right of use of trust assets by beneficiaries / other persons

R

Sub-total according to Income Statement

R

Add: Non-taxable items and amounts claimed for accounting purposes

R

Less: Tax deductions and special allowances i.t.o the Income Tax Act

R

Taxable amount available for distribution/ assessed loss

R

Less: Amount distributed to / vested in beneficiaries or taxable i.t.o s7

R

Taxable in Trust

R

Source Code

Foreign tax credits on foreign Farming income distributed / vested in beneficiaries

R

Foreign tax credits on foreign Farming income retained in trust

R

4119

### Other Foreign Income

Other Foreign Income excl. Dividends, Interest, Capital Gains and Farming

Gross receipts and accruals

R

Less: Expenses

R

Add: Expenses incurred i.r.o right of use of trust assets by beneficiaries / other persons

R

Sub-total according to Income Statement

R

Add: Non-taxable items and amounts claimed for accounting purposes

R

Less: Tax deductions and special allowances i.t.o the Income Tax Act

R

Taxable amount available for distribution/ assessed loss

R

Less: Amount distributed to / vested in beneficiaries or taxable i.t.o s7

R

Taxable in Trust

R

Source Code

Foreign tax credits on other foreign income distributed / vested in beneficiaries

R

Foreign tax credits on other foreign income retained in trust

R

4110

### Amounts Considered non-Taxable

Local Dividends

R

Exempt foreign dividends (excl. s10B(3) exemption)

R

Other Non-Taxable income

R

Please provide descriptions relating to other listed above

ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX

001/001



**PAYE Credits Available (excluding provisional tax)**

IRP5 certificate number

[Empty grid for IRP5 certificate number]

PAYE Credit

R [Empty grid] , [Empty grid] 4102

**Foreign Tax Credits – South African Sourced Income (already elsewhere included in this return) – s6quin (Rands only, unless specified)**

Taxable income from services rendered in South Africa taxed outside the RSA

R [Empty grid]

Was the declaration of foreign tax withheld (FTW01) submitted to the Commissioner within 60 days? Y  N

Please confirm that this amount was not claimed as a deduction in terms of s6quat(1C)? Y  N

Foreign Tax Credits

R [Empty grid] , [Empty grid] 7456

**Foreign Tax Credits Refunded / Discharged by the government of a Foreign Country in respect of a rebate allowed by SARS in a previous year – s6quin**

Specify the portion of the amount so refunded / discharged as was previously allowed by SARS as a rebate

R [Empty grid] , [Empty grid]

ITR12T

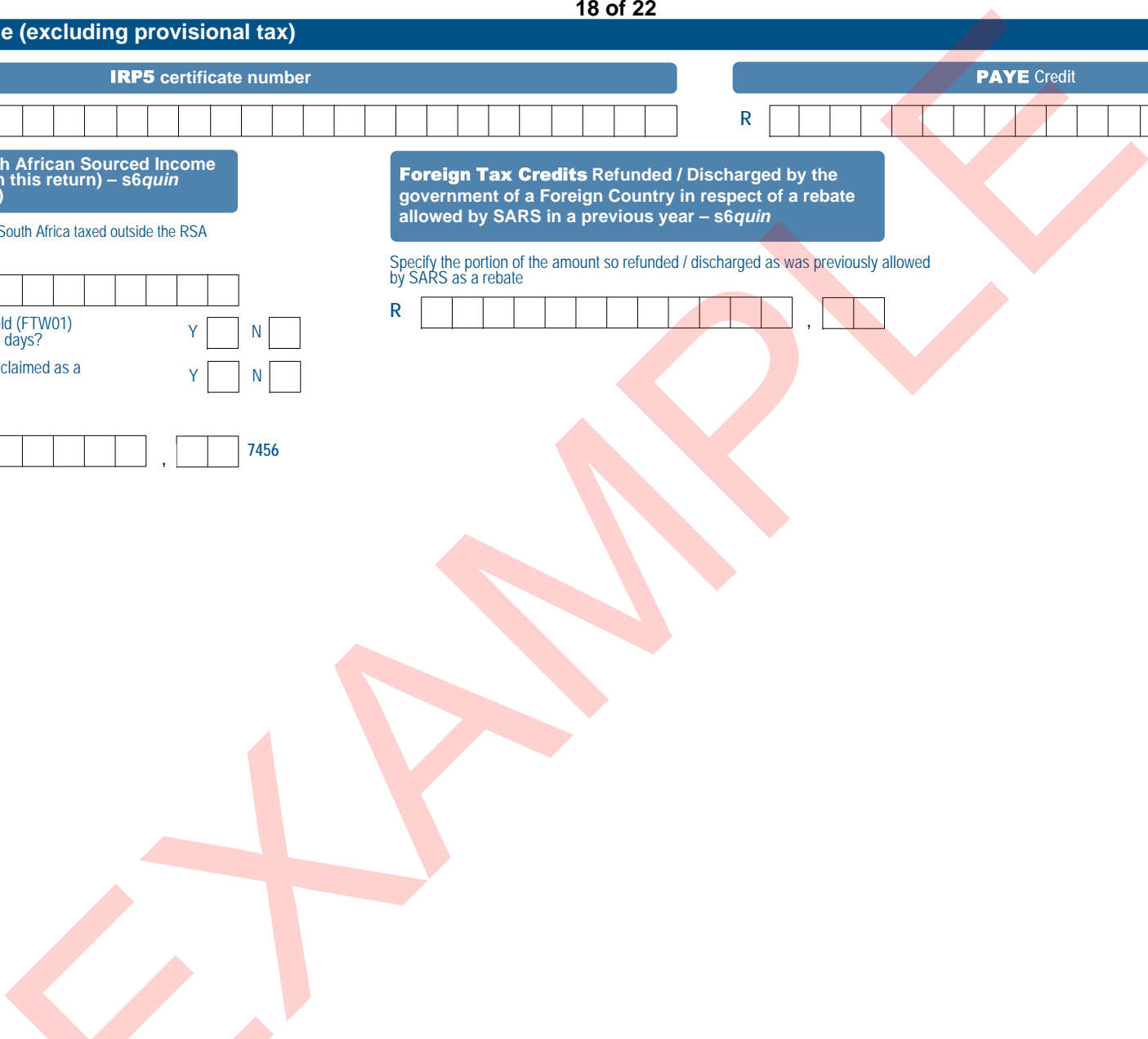
L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX

001/001



Partnerships

Partnership Name

Specify the trust's profit / loss sharing % during the year of assessment: ... % Indicate if the trust derived a profit / loss from this partnership during the year of assessment: Profit Loss Indicate if this information is in respect of a local or a foreign partnership: Local Foreign

Details of Consolidated Transactions for Trust

Note: The details of consolidated transactions must be provided where more than 50 distinct persons or beneficiaries were indicated in the "Information to Create the Income Tax return for a Trust" page.

Details of Taxable amounts distributed to / vested in beneficiaries or taxable i.t.o. s7 or par. 68 - 72 of the Eighth schedule

Note: Any Capital or Income (Taxable / Non - taxable) distributed as an annuity must be declared in this section of the return under the source code 3611.

Table with columns: Amount subject to Tax, Source Code, Foreign Tax Credits, Total persons taxable. Includes a vertical label 'Trusts with more than 50 beneficiaries' on the left.

Details of Non-Taxable Income distributed

Table with columns: Local Dividends, Exempt foreign dividends (excl. s10B(3) exemption), Other Non-Taxable income. Includes 'Amount' and 'No of persons to whom non-taxable income was distributed' rows.

Details of Capital Distribution(s)

How many persons received capital distribution(s) from this trust during the year of assessment? Total value of capital distributed by the trust during the year of assessment

ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX

001/001



Details of loan(s) granted to the Trust

How many outstanding loans is the trust liable for? Total value of outstanding loans the trust is liable for Was any waiver or compromise exercised in respect of these loans? Was security provided for all of these loans?

Details of loan(s) granted by the Trust

How many outstanding loans have been granted by the trust? Total value of outstanding loans granted by the trust Was any waiver or compromise exercised in respect of these loans? Was security provided for all of these loans?

Details of Donation(s) received from Trust

How many persons received donation(s) from this trust during the year of assessment? Total value donated by the trust during the year of assessment

Details of Contribution(s) received from the Trust

How many persons received contribution(s) from this trust during the year of assessment? Total value contributed by the trust during the year of assessment

Details of Donation(s) made to the Trust

How many persons made donation(s) to this trust during the year of assessment? Total value donated to the trust during the year of assessment

Details of Contribution(s) made to the Trust

How many persons made contribution(s) to this trust during the year of assessment? Total value contributed to the trust during the year of assessment

Details of Distribution(s) made to the Trust

How many trusts / foundations made distribution(s) to this trust during the year of assessment? Total value distributed to the trust during the year of assessment

Details of Contribution(s) refunded by the Trust

How many persons received refunds for contribution(s) made to this trust during the year of assessment? Total value of contributions refunded by the trust during the year of assessment

Details of Expenses incurred i.r.o use of Trust assets

How many persons enjoyed the right of use of assets retained in this trust? Total expenses incurred by this trust in respect of right of use of trust assets during the year of assessment

Trusts with more than 50 beneficiaries

ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXXX

Y XXXX

001/001



**Details of Person / Beneficiary**

**Details of Person / Beneficiary where Total Transactions exceed R500 000**

**Information of Person / Beneficiary**

Is this person / beneficiary:

A connected person in relation to this trust?

Y  N

A beneficiary of this trust?

Y  N

A settlor of this trust?

Y  N

A natural person?

Y  N

A donor of this trust?

Y  N

**Details - Individual**

Taxpayer Ref No.

Surname

First Name

Other Name

Initials  Date of Birth (CCYYMMDD)

ID No.

Passport No.

Passport Country (e.g. South Africa = ZAF)

Passport Issue Date (CCYYMMDD)

**Details - Company / Trust**

Taxpayer Ref No.

Company / CC / Trust Reg No.

Registered Name

**Details of Transactions Applicable to this Person / Beneficiary**

Mark Transactions applicable to this person/beneficiary during the year of assessment with an "X". This person/beneficiary:

Was taxable on amounts distributed to / vested in beneficiaries or taxable i.t.o s7 or par. 68 – 72 of the Eighth schedule

Received / accrued non-taxable amounts from this trust

Received / accrued a capital or asset distribution from this trust

Holds outstanding loan(s) granted to this trust

Holds outstanding loan(s) from this trust

Made donation(s) to this trust

Made contribution(s) to this trust

Received donation(s) from this trust

Received contribution(s) from this trust

Made distribution(s) to this trust (only applicable if the related party is a trust or foundation)

Received refund(s) on contribution(s) to this trust

Enjoyed the right of use of asset(s) retained in this trust

ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX

001/001



Details of Taxable amounts distributed to / vested in beneficiaries or taxable i.t.o. s7 or par. 68 – 72 of the Eighth schedule

Note: Any Capital or Income (Taxable / Non – taxable) distributed as an annuity must be declared in this section of the return under the source code 3611.

Form with fields: Amount subject to Tax, Source Code, Foreign Tax Credits, and +/- signs.

Details of Non-Taxable Income distributed

Form with fields: Local Dividends, Exempt foreign dividends (excl s10B(3) exemption), Other Non-Taxable income.

Details of Capital Distribution(s)

Form with field: Total value of capital distributed to this person during the year of assessment.

Details of Expenses incurred i.r.o use of trust assets

Form with field: Total expenses incurred by this trust in respect of right of use of trust assets by this person during the year of assessment.

Details of loan(s) granted by the Trust

Form with fields: Interest rate, Loan Amount, Inception date (CCYYMMDD), Maturity date (CCYYMMDD), Repayment periods, Was security provided?, Any waiver or compromise exercised? (+/-)

Details of loan(s) granted to the Trust

Form with fields: Interest rate, Loan Amount, Inception date (CCYYMMDD), Maturity date (CCYYMMDD), Repayment periods, Was security provided?, Any waiver or compromise exercised? (+/-)

Details of Donation(s) made to the Trust

Form with field: Total value donated by this person to the trust during the year of assessment.

Details of Contribution(s) made to the Trust

Form with field: Total value contributed by this person to the trust during the year of assessment.

Details of Donation(s) Received from the Trust

Form with field: Total value donated by the trust to this person during the year of assessment.

Details of Contribution(s) received from the Trust

Form with field: Total value contributed by the trust to this person during the year of assessment.

Details of Distribution(s) made to the Trust

Form with field: Total value distributed by this person to the trust during the year of assessment.

Details of Contribution(s) refunded by the Trust

Form with field: Total value of contribution(s) refunded by the trust to this person during the year of assessment.

ITR12T

L XX FV V2014.XX.XX SV XXXX CT XX

NO XXXXXXXXXXXX

P XXXXXX

Y XXXX

001/001

