

**Application for a Tax Clearance Certificate
(In respect of foreign investments)**

Please note that:

- It is a serious offence to make a false declaration.
- Section 75 of the Income Tax Act, 1962 states: "Any person who
 - (a) fails or neglects to furnish, file or submit any return or document as and when required by or under this Act; or
 - (b) without just cause shown by him, refuses or neglects to -
 - (i) Furnish, produce or make available any information, documents or things;
 - (ii) Reply to or answer truly and fully, any questions put to him ... as and when required in terms of this Act ... shall be guilty of an offence ..."
- Unless a statement of assets and liabilities has been included in your latest Income tax return, this application will not be considered. The onus lies with the applicant to ensure that SARS is in possession of his/her latest required statement of assets and liabilities.
- **SARS will, under no circumstances, issue a tax clearance certificate unless all the fields indicated with an asterisk on the application form are completed in full.**

Particulars of applicant

Surname *																										
First name(s) *																										
Identification no*									Company/Close Corp. registered no																	
Income Tax ref no*									PAYE ref no	7																
VAT registration no	4								SDL ref no	L																
Customs code									UIF ref no	U																
Telephone no *	C O D E				N U M B E R				Fax no *	C O D E				N U M B E R												
E-mail address																										
Physical address*																										
Postal address																										

Particulars of foreign investment

Rand amount to be invested *	R																							
Expected annual income from this foreign investment: *	R																							
Details of foreign investment to be made:																								
What type of investment (call deposit, shares, other financial instruments, etc)? *																								
With which institution will the investment be made? *																								
When will this investment be made? *	C C Y Y				M M				D D															
What is the anticipated duration of the investment? *																								
In which country will this investment be made? *																								

Other details of investment

Source of the capital to be invested: (Please tick at least one) *

- Loan (Attach loan agreement)
- Inheritance (Attach letter from the executor of estate and a copy of the L&D Account)
- Other (Attach proof and explanations)
- Donation (Attach details of donor and proof of donations tax paid on donation)
- Savings/Cash/Bank Account (Attach latest statement of relevant bank account)

Rand amount previously invested * R

Expected annual income from RSA sources (including SITE income and income considered below the tax threshold): * R

Expected annual income from non-RSA sources * R

I have attached a detailed statement of assets and liabilities to my latest IT12 Income Tax return. * YES NO
 If the answer is "NO" then attach a copy of the Statement of Assets and liabilities to this application. Failure to do so will result in this application being denied.

Declaration

I declare that the information furnished in this application as well as the supporting documents is true and correct in every respect.
 I undertake to declare any/and all income earned/accrued from such foreign investments, in my annual Income Tax returns.

Appointment of representative/agent *

I hereby authorise and instruct to apply to and receive from SARS the applicable Tax Clearance Certificate on my/our behalf.

C C Y Y - M M - D D
 Signature of representative/agent Date

Name of representative/agent

Identity number

C C Y Y - M M - D D
 Signature of applicant Date

Name of applicant

Details of agent/bank handling transfer of funds on behalf of taxpayer:

Name of applicant*

Telephone no * CODE NUMBER Fax no* CODE NUMBER

E-mail address

Postal address *

For office use only

- Refer to audit
- Refer to special investigations

Brief reason(s) for referral:

TPSC reference number of certificate issued: / / / /