

**APPLICATION FOR 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 highlighted areas as indicated on the application form are completed in full.**

1. SURNAME OF APPLICANT: _____

2. FIRST NAMES: _____

3. IDENTIFICATION NUMBER: _____

4. INCOME TAX REFERENCE NUMBER:																				
5. VAT REGISTRATION NUMBER OF APPLICANT (if applicable):	4																			
6. PAYE EMPLOYER'S REGISTRATION NUMBER OF APPLICANT (if applicable):	7																			
7. CUSTOMS NUMBER OF APPLICANT (if applicable)																				
8. RAND AMOUNT TO BE INVESTED:	R																			
9. Expected annual income from this foreign investment:	R																			

10. DETAILS OF FOREIGN INVESTMENT TO BE MADE:

10.1 What type of investment (call deposit, shares, other financial instruments etc)?

10.2 With which institution will the investment be made?

10.3 When will this investment be made?

10.4 What is the anticipated duration of the investment?

10.5 In which country will this investment be made?

10.6 Other details of investment:

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

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

12. RAND AMOUNT PREVIOUSLY INVESTED:	R						
13. Expected annual income of applicant from RSA sources (including SITE income and income considered below the tax threshold):	R						
14. Expected annual income from Non- RSA sources .	R						

15. I have attached a detailed statement of assets and liabilities to my latest Income Tax Return (IT12)

YES

NO

If the answer to question 15 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.

16.1 TELEPHONE NUMBER OF APPLICANT: () -

16.2 FAX NUMBER OF APPLICANT: () -

16.3 APPLICANT'S PHYSICAL ADDRESS:

I DECLARE THAT THE INFORMATION FURNISHED IN THIS RETURN 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.

17.1 APPOINTMENT OF REPRESENTATIVE/ AGENT:
 I hereby authorise and instruct, _____ (Full name)
 (Id number) _____
 to apply to and receive from SARS the applicable Tax Clearance Certificate on my behalf.

17.2 SIGNATURE OF APPLICANT : _____

17.3 DATE: _____ / _____ / _____

17.4 NAME OF SIGNATORY: _____

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

18.1 Name of agent: _____

18.2 Telephone number of agent: () -

18.3 Fax number of agent () -

18.4 Postal address of agent:

19. FOR OFFICIAL USE ONLY
 Refer to audit Refer to Special Investigations

Brief reason(s) for referral:

TPSC Reference number of certificate issued:

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