

PILLAY NAIDOO
56 VAALBOSKAT STREET
HESTEAPARK EXT 8
PRETORIA NOORD
0182

Enquiries should be addressed to SARS:

Contact Centre

ALBERTON

1528

Tel: 0800007277

Website: www.sars.gov.za

Details

Reference number: **0652157239**

Document number: **19**

Date: **2017-07-10**

Year of assessment: **2016**

Type of assessment: **Original Assessment**

Period (days): **366**

Due date: **2017-08-01**

Second date: **2017-08-31**

Always quote this reference number when contacting SARS

Assessment Summary Information

	Amount assessed
Income	1314355.00
Deductions allowed	-54107.00
Taxable income	1260248.00
Tax calculation	
Assessed tax after rebates	421258.68
Tax credits and adjustments	-326047.74

Compliance Information

Unprocessed payments	0.00	Provisional taxpayer	N
Selected for audit or verification	N		

Dear SB SKOSANA

Thank you for submitting your income tax return for the 2016 year of assessment. Your assessment has been concluded and reflects an amount payable by you of R 95210.94 . Payment should be made by 2017 08-31 after which interest will accrue on this assessment as from 2017-08-01

Please note that this amount only reflects your income tax assessment and does not reflect tax payable under any previous assessment or any other balances on your account. The current balance on your assessed account is R 104885.94. For a statement reflecting your final balance (including all amounts payable or refundable under any previous assessment, refunds, payments, additional taxes/ understatement penalties, penalties and interest), please request your statement of account from SARS through the following channels:

- Electronically via eFiling
- Call the SARS Contact Centre
- At your nearest SARS branch

The final balance is reflected on the remittance advice at the bottom of the Statement of Account. Please note that interest accrues on all taxes payable after the due date so you are advised to pay in full on or before the due date.

The reference to additional tax/understatement penalty in this notice of assessment depends upon the circumstances.

(i) If additional tax was imposed before the commencement date of the Tax Administration Act (TAA) then adjustment to that additional tax may be made by an assessment issued in terms of the TAA after the commencement date of the TAA

(ii) An assessment issued after the date of commencement of the TAA, in respect of any period that preceded the commencement date of the TAA, may be subject to the imposition of an Understatement Penalty in terms of the TAA as an "understatement" is considered to be a continuing act or omission in terms of the TAA

(iii) An assessment issued after the commencement date of the TAA, for a period that commences after the commencement date of the TAA, may include the levy of an Understatement Penalty.

Below you will find the amounts of income included and deductions allowed in calculating this assessment. It is very important that you check these amounts to ensure:

1. They are correct
2. They reflect all your taxable income and allowable deductions for the year

If you are of the view that the assessment contains a processing, calculation or other error, you should submit a revised return.

If you are unsure as to how the assessment was concluded or the reasons for any of the adjustments made, you may write a letter requesting SARS to provide further information as to how the assessment was concluded. This letter must be delivered to your nearest SARS branch within 30 days of the date of this assessment or sent via registered mail to the address at the top of this notice.

If you are aggrieved by this assessment, you may submit a Notice of Objection (NOO) using the form available from eFiling or your nearest branch to you or by calling 0800 00 SARS (7277). You have 30 days from the date of this assessment in which to do this.

NOTE: Your obligation to pay any amount due is not suspended by any objection or appeal. However, SARS will consider a motivated application for the suspension of payment pending the finalisation of an objection or appeal as stipulated in the Tax Administration Act.

Sincerely

ISSUED ON BEHALF OF THE SOUTH AFRICAN REVENUE SERVICE

Notice of Assessment

Reference number: **0351150230**
 Document number: **19**
 Year of assessment: **2016**

Income			
Code	Description and detail	Computations & adjustments	Amount assessed
Employment income [IRP5/IT3(a)]			1314355.00
3601	Income - taxable	664027.00	664027.00
3601	Income - taxable	359493.00	359493.00
3601	Income - taxable	60785.00	60785.00
3605	Annual payment - taxable	45941.00	45941.00
3616	Independent contractors	30150.00	30150.00
3605	Annual payment - taxable	3493.00	3493.00
3701	Travelling allowance	71428.00	71428.00
3713	Other allowances - taxable	50222.00	50222.00
3810	Medical Scheme Fees Fringe Benefit	17780.00	17780.00
3805	Free or cheap residential/ hold	7701.00	7701.00
3801	Acquisition of assets less than	3335.00	3335.00
Income			1314355.00

Deductions allowed			
Code	Description and detail	Computations & adjustments	Amount assessed
Retirement funding contributions			-54107.00
4001	Current pension fund contrib Deduction (limited to the amount declared) equal to the greater of: 7.5% of gross retirement funding income or R1750 Gross retirement funding income	54107.00 721430.00	-54107.00

Deductions Allowed	-54107.00
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Taxable income		
Code	Description and detail	Amount assessed
	Taxable income – subject to normal tax	1260248.00

Tax calculation			
Code	Description and detail	Computations & adjustments	Amount assessed
	Normal tax		437755.68
	Rebates		-16497.00
	Primary	13257.00	
	Medical Scheme Fees Tax Credit	3240.00	
	Foreign tax credits	0.00	
	Foreign Tax Credits Refunded / Discharged		0.00
Subtotal			421258.68
	Employees' tax		-326047.74
4102	Paye - pay as you earn	229294.84	
4102	Paye - pay as you earn	69428.93	
4102	Paye - pay as you earn	19786.47	
4102	Paye - pay as you earn	7537.50	
	Previous assessment result		0.00
Net amount payable under this assessment			95210.94

*This amount is separately reflected on your Statement of Account.

Notes		
		Amount assessed
1 Information declared that impacts this assessment:		
	Married in community of property	N

Notice of Assessment

Reference number: **0351150230**
 Document number: **19**
 Year of assessment: **2016**

Notes		Amount assessed
Medical Rebates for persons below 65 without a disability		3240.00
Contributions made to medical aid	17780.00	
Medical Scheme Fees Tax Credit:		3240.00
201503 1	270.00	
201504 1	270.00	
201505 1	270.00	
201506 1	270.00	
201507 1	270.00	
201508 1	270.00	
201509 1	270.00	
201510 1	270.00	
201511 1	270.00	
201512 1	270.00	
201601 1	270.00	
201602 1	270.00	
Additional Medical Expenses Tax Credits		0.00
(((17780.00 - (3240.00 x 4)) + 0.00)-(7.5% x 1260248.00)) x 25%		