BUITENGEWONE

OFFISIËLE KOERANT

VAN SUIDWES-AFRIKA

OFFICIAL GAZETTE

EXTRAORDINARY

OF SOUTH WEST AFRICA

UITGAWE OP GESAG | PUBLISHED BY AUTHORITY

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INHOUD

GOEWERMENTSKENNISGEWING:

CONTENTS

GOVERNMENT NOTICE:

Goewermentskennisgewings

Die volgende Goewermentskennisgewings word vir algemene inligting gepubliseer.

H. S. P. W. VAN NIEUWENHUIZEN,
Sekretaris van Suidwes-Afrika.

Kantoor van die Administrateur,
Windhoek.

No. 223] [11 November 1974

DEPARTEMENT VAN BINNELANDSE INKOMSTE — S.W.A.

Ek, JACOB DANIEL DU PLESSIS, handelende kragtens die bevoegdheid my deur die Sekretaris van Binnelandse Inkomste verleen by artikel 3 van die Inkomstebelastingordonnansie, 1974 (Ordonnansie 5 van 1974), maak hiermee bekend dat die vorms hierby gepubliseer gebruik sal word vir doeleindes van invordering van inkomstebelasting volgens die Lopende Betaalstelsel van belastinginvorderings soos gepubliseer in Buitengewone Offisiële Koerant No. 3404 van 26 Junie 1974.

Die doel van hierdie publikasie is om die publiek vertroud te maak met die vorms en om werkgewers, werknemers en voorlopige belastingpligtiges die geleentheid te bied om die vereistes van die verskillende vorms te bestudeer.

Die vorms is nog nie beskikbaar nie en voorrade laarvan sal mettertyd aan geregistreerde werkgewers en

Government Notices

The following Government Notices are published for general information.

H. S. P. W. VAN NIEUWENHUIZEN,
Secretary for South West Africa.

Administrator's Office,
Windhoek.

No. 223] [11 November 1974

DEPARTMENT OF INLAND REVENUE — S.W.A.

I, JACOB DANIEL DU PLESSIS, Under-Secretary (Revenue, S.W.A.), acting by virtue of the power conferred on me by the Secretary for Inland Revenue under section 3 of the Income Tax Ordinance, 1974 (Ordinance 5 of 1974), hereby make known that the forms published herewith are to be used in conjunction with the Pay-as-you-earn system of tax collection published in Official Gazette Extraordinary No. 3404 dated 26 June 1974.

The purpose of this publication is to familiarise the public with the forms and to give employers, employees and provisional taxpayers the opportunity to study the requirements of the various forms.

The forms are not yet available and supplies thereof will in due course be sent to registered employers and voorlopige belastingpligtiges gestuur word.

J. D. DU PLESSIS,
Ondersekretaris (Inkomste, S.W.A.).

provisional taxpayers.

J. D. DU PLESSIS,
Under-Secretary (Revenue, S.W.A.)

DEPARTEMENT VAN BINNELANDSE INKOMSTE S.W.A. LBS. 1

REGISTRASIE VAN WERKGEWER IN SUIDWES-AFRIKA

Inkomstebelastingordonnansie 1974

LEES ASSEBLIEF OPMERKINGS OP TEENOORGESTELDE BLADSY

1. BESONDERHEDE VAN WERKGEWER OF TAKWERKGEWER (Kyk opmerkings 1, 3, 5, 6 en 9).

Vir amptelike gebruik
Verwysingsnommer

(a) Handelsnaam (blokletters)
....
(b) Naam/Name van werkgewer (voluit) ....
....
(c) Besigheidsadres .... (d) Posadres ....
.... (e) Besigheidstelefoonnommer ....
(f) Datum wanneer u 'n werkgewer geword het in Suidwes-Afrika ....
(g) Inkomstebelastingverwysingsnommer ....
(Indien u 'n getroude vrou is verstrek u man se inkomstebelastingverwysingsnommer)
(h) Indien 'n bestaande besigheid oorgeneem is, meld die naam van vorige eienaar en die handelsnaam .
....

2. VERTEENWOORDIGENDE WERKGEWER (Kyk opmerkings 2, 3, 5, 7 en 9).
(a) Naam (voluit) ....
(b) Besigheids- en posadresse ....

3. TAKKE OF AFDELINGS VAN WERKGEWER SE BEDRYWIGHEDE (Kyk opmerkings 3, 8 en 9).
Handelsname en adresse van takke of afdelings (in blokletters)
(Indien ruimte onvoldoende is, heg asseblief 'n lys aan)

Sal die tak of afdeling as 'n Takwerkgewer geregistreer word? "Ja" of "Nee".

(a) ....
....
(b) ....
....
(c) ....
....

Indien "Ja" vul asseblief 'n afsonderlike vorm LBS 1 in, ten opsigte van sodanige tak of afdeling en stuur saam met hoofvorm.

As u geen takke of afdelings het nie, skryf asseblief "GEEN" in die spasie hierbo.

4. REGISTRASIE VAN TAK (Kyk opmerking 9).
Handelsnaam en adres van hoofkantoor ....
....
....

5. Werknemers (Kyk opmerking 10) Meld by benadering getal werknemers van wie se besoldiging werknemersbelasting afgetrek sal word ....

6. AARD VAN BESIGHEID ....

7. WAS U VOORHEEN AS WERKGEWER GEREGISTREER IN SUIDWES-AFRIKA? ....
....

....
Werkgewer of verteenwoordigende werkgewer

DEPARTMENT OF INLAND REVENUE S.W.A.

PAYE. 1

REGISTRATION OF EMPLOYER IN SOUTH WEST AFRICA

Income Tax Ordinance 1974

PLEASE READ NOTES ON OPPOSITE PAGE

1. DETAILS OF EMPLOYER OR BRANCH EMPLOYER (See notes 1, 3, 5, 6 and 9).

For Official use Reference number

(a) Trade name (block letters)

....

(b) Name(s) of employer (in full) ....

....

(c) Business address .... (d) Postal address ....

.... (e) Business telephone number ....

(f) Date on which you became an employer in South West Africa ....

(g) Income tax reference number ....

(If you are a married woman, state your husband's income tax reference number)

(h) If an existing business was taken over please state name of previous owner and trading name .....

....

2. REPRESENTATIVE EMPLOYER (See notes 2, 3, 5, 7 and 9).

(a) Name (in full) ....

(b) Business and postal addresses ....

3. BRANCHES OR DIVISIONS OF EMPLOYER'S ACTIVITIES (See notes 3, 8 and 9).

Trade names and addresses of branches or divisions (in block letters) (If space is insufficient, please attach list)	Will the branch or division be registered as a Branch Employer? "Yes" or "No".
(a)	....
(b)	....
(c)	.... If "Yes" please complete a separate form PAYE 1 in respect of such branch or division and submit with main form.

If you have no branches or divisions, please write "NONE" in above space.

4. REGISTRATION OF BRANCH (See note 9).

Trade name and address of head office ....

....

....

5. EMPLOYEES (See note 10). State approximate number of employees from whose remuneration employees' tax will be deducted ....

6. NATURE OF BUSINESS ....

7. WERE YOU PREVIOUSLY REGISTERED AS AN EMPLOYER IN SOUTH WEST AFRICA? ...

....

....

Employer or representative employer

LBS. 1(a)

DEPARTEMENT VAN BINNELANDSE INKOMSTE S.W.A.
VERANDERING VAN GEREGISTREERDE BESONDERHEDE VAN WERKGEWER

Inkomstebelastingordonnansie 1974

Voltooide vorm moet by die Ontvanger van Inkomste, Privaatsak 13185, Windhoek, ingedien word.

Bestaande verwysingsnommer van werkgewer of tak

Slegs vir Amptelike gebruik.
Nuwe verwysingsnommer
....

1. Bestaande besonderhede

Die volgende besonderhede is in u kantoor opgeteken:—

(a) Handelsnaam (in blokletters) ....

(b) Naam van werkgewer of verteenwoordigende werkgewer (voluit) ....

....

(c) Besigheidsadres ....

(d) Posadres .... (e) Besigheidstelefoonnommer ....

2. Verandering van bestaande besonderhede

(a) Nuwe handelsnaam (in blokletters) ....

(L.W.—In die geval van 'n verandering in handelsnaam moet vorms LBS 4 teruggestuur word.)

(b) Naam van werkgewer of verteenwoordigende werkgewer (voluit) ....

....

(c) Nuwe besigheidsadres ....

(d) Nuwe posadres ....

(e) Nuwe besigheidstelefoonnommer ....

(f) Opmerkings ....

3. Indien u nie meer 'n werkgewer is nie—

(a) Datum wanneer u opgehou het om 'n werkgewer te wees ....

(b) Indien besigheid verkoop is, vermeld: (i) Datum verkoop ....

(ii) Naam van nuwe eienaar ....

(iii) Handelsnaam (in blokletters) waaronder handel gedryf word ....

4. Staking van tak of afdeling

(a) Handelsnaam (in blokletters) van tak of afdeling ....

(b) Adres van tak of afdeling ....

(c) Datum wanneer gestaak ....

L.W.—'n Persoon wat opgehou het om 'n werkgewer te wees, moet die volgende dokumente terugstuur: Belastingtabelle; ongebruikte vorms LBS 4; vorms LBS 5; vorms LBS 5 (a); en rekonsiliasiestaat, vorm LBS 5 (b) behoorlik voltooi tesame met afskrifte van sertifikate uitgereik.

....
Werkgewer of verteenwoordigende werkgewer

ONTVANGSBEWYS

(Vir amptelike gebruik)

....
....
....

Nuwe verwysingsnommer van werkgewer of tak

Datumstempel

Meneer/Mevrou/Mejuffrou,

VERANDERING VAN GEREGISTREERDE BESONDERHEDE VAN WERKGEWER

*1. Die veranderde besonderhede deur u berig is in my register van werkgewers aangeteken.

*2. Die datum wanneer u opgehou het om 'n werkgewer te wees of tak- of afdelingsbedrywighede gestaak het, is in my register aangeteken

*3. Die volgende vorms is nog in u besit en moet onmiddellik na hierdie kantoor teruggestuur word:—

Belastingtabelle; ongebruikte vorms LBS 4; vorms LBS 5; vorms LBS 5(a); en vorm LBS 5(b)

....
Ontvanger van Inkomste

*Haal deur wat nie van toepassing is nie.

DEPARTMENT OF INLAND REVENUE S.W.A. PAYE 1(a)

CHANGE OF REGISTERED PARTICULARS OF EMPLOYER

Income Tax Ordinance 1974

Completed form must be lodged with the Receiver of Revenue, Private Bag 13185, Windhoek.

Existing reference number of employer or branch

For Official use only.
New reference number
. . . .

1. Existing particulars

The following particulars are on record at your office:–

(a) Trade name (in block letters) . . . .

(b) Name of employer or representative employer (in full) . . . .

. . . .

(c) Business address . . . .

(d) Postal address . . . . (e) Business telephone No. . . . .

2. Change in existing particulars

(a) New trade name (in block letters) . . . .

(N.B.—In case of a change in the trade name the forms PAYE 4 must be returned.)

(b) Name of employer or representative employer (in full) . . . .

. . . .

(c) New business address . . . .

(d) New postal address . . . .

(e) New business telephone No. . . . .

(f) Remarks . . . .

3. If no longer an employer–

(a) Date on which you ceased to be an employer . . . .

(b) If business was sold state: (i) Date sold . . . .

(ii) Name of new owner . . . .

(iii) Trade name (in block letters) under which business is carried on . . . .

4. Discontinuance of branch or division

(a) Trade name (in block letters) of branch or division . . . .

(b) Address of branch or division . . . .

(c) Date of discontinuance . . . .

N.B.—A person who ceases to be an employer must return the following documents: Tax tables; unused forms PAYE 4; forms PAYE 5; forms PAYE 5(a); and reconciliation statement PAYE 5(b), duly completed together with copies of certificates issued.

. . . .
Employer or representative employer

ACKNOWLEDGMENT

(For official use)

. . . .
. . . .
. . . .

New reference number of employer or branch

Date Stamp

Sir/Madam,

CHANGE OF REGISTERED PARTICULARS OF EMPLOYER

*1. The change in particulars has been recorded in my register of employers.

*2. The date you ceased to be an employer or discontinued branch or division activities has been noted in my register.

*3. The following forms are still in your possession and must be returned to this office immediately–
Tax tables; unused forms PAYE 4; forms PAYE 5; forms PAYE 5(a); and form PAYE 5(b).

. . . .
Receiver of Revenue

*Delete which is not applicable

LBS 1 (c)

DEPARTEMENT VAN BINNELANDSE INKOMSTE S.W.A.,

SKRAPPING VAN WERKGEWER

Verwysingsnommer

Handelsnaam en adres

....

....

....

Vorms en dokumente terug ontvang

LBS 5 .... ☐

LBS 5 (a).. ☐

LBS 5 (b) en afskrifte van sertifikate uitgereik........ ☐

....
Handtekening van magtigende beampte

Hoofgrootboek aangeteken.. ☐

Alfabetiese registerkaart aangeteken en geliasseer........................ ☐

Kruisverwysingsregisterkaart aangeteken en geliasseer.................... ☐

Lêeromslag aangeteken.. ☐

IB 72 voltooi.. ☐

Statistieke aangeteken.. ☐

....
Handtekening van seksie-eenheid

Werk nagesien.

....
Toesighoudster

~~G.P.-S.-T.-L~~

PAYE 1 (c)

DEPARTMENT OF INLAND REVENUE S.W.A.

DEFUNCTING OF EMPLOYER

Reference number

Trading name and address

....

....

....

Forms and documents received

PAYE 5..	
PAYE 5 (a)..	
PAYE 5 (b) and copies of certificates issued	

....

Signature of Authorising Officer

Noted in main ledger	
Alphabetical register card noted and filed..	
Cross-reference register card noted and filed..	
File cover noted..	
IT 72 completed..	
Statistics noted	

....

Signature of section clerk

Work checked.

....

Supervisor

DEPARTEMENT VAN BINNELANDSE INKOMSTE – SWA/
DEPARTMENT OF INLAND REVENUE – SWA.

PAYE 1(d)
LBS

REGISTRASIE VAN WERKGEWER: VOORLOPIGE NAVRAAG

REGISTRATION OF EMPLOYER: PRELIMINARY ENQUIRY

To/Aan: ....
....
....
....

RECEIVER OF REVENUE
ONTVANGER VAN INKOMSTE
Private Bag
Privaatsak 13185
WINDHOEK

Meneer/Menere/Mevrou/Mejuffrou,

Volgens inligting tot my beskikking behoort u as werkgewer geregistreer te wees ingevolge paragraaf 15 van Bylae 3 by die Inkomstebelastingordonnansie, 1974. Ek het geen rekord dat u wel geregistreer is nie en sal bly wees indien u die vraelys hieronder sal beantwoord en hierdie vorm binne 10 dae na datum hiervan aan my terug sal stuur.

Die uwe,

Sir/Gentlemen/Madam,

Information in my possession indicates that you should be registered as an employer in terms of paragraph 15 of Schedule 3 to the Income Tax Ordinance, 1974. I have no record that you are so registered and shall be pleased if you will reply to the questions below and return this form to me within 10 days from the date hereof.

Yours faithfully,

....
Ontvanger van Inkomste – Receiver of Revenue

VRAELYS

1. Is u as 'n werkgewer geregistreer in Suidwes-Afrika? (Ja of Nee) ....
2. Indien "Ja", vermeld:-
   (a) Nommer waaronder geregistreer ....
   ....
   (b) Handelsnaam waaronder geregistreer ....
   ....
   ....
3. Indien "Nee" moet redes asseblief verstrek word waarom u nie as werkgewer geregistreer is nie ...
   ....
4. Meld aantal werknemers aan wie besoldiging betaal word ....

....
Datum

....
Handtekening

Vorm LBS 1 word aangeheg vir voltooiing, indien nodig. (Kyk aantekeninge 1 tot 5 op vorm LBS 1.)

QUESTIONAIRE

1. Are you registered as an employer in South West Africa?
   (Yes or No) ....
2. If "Yes", please state:-
   (a) Reference number under which registered ....
   ....
   (b) Trade name under which registered ....
   ....
   ....
3. If "No" please furnish reasons for not registering as an employer ....
   ....
4. State number of employees to whom remuneration is paid ....

....
Date

....
Signature

Form PAYE 1 is attached for completion, if necessary. (See Notes 1 to 5 on form PAYE 1.)

DEPARTEMENT VAN BINNELANDSE INKOMSTE S.W.A. LBS 2.

PERSOONLIKE BESONDERHEDE VAN WERKNEMER

Vir gebruik deur WERKNEMER Pensioen/Voorsorgfonds-nommer (Opmerking 4)	**Die werkgewer moet hierdie vorm hou vir ondersoek deur amptenare van die Departement van Binnelandse Inkomste**	Vir gebruik deur WERKGEWER Belastingaftrekkingkode (opmerking 6)
--------------		--------------

Kyk opmerkings hieronder

A. (1) Familienaam (Blokletters) ——————————

(2) Voorname (Voluit) ——————————

*(3) Datum van geboorte ——————————

(4) Woonadres ——————————

(5) Posadres ——————————

*(6) Inkomstebelastingverwysingnommer ——————————

* Hoef nie deur getroude vroue ingevul te word nie (verwys na deel C hieronder).

(7) Meld of getroud/ongetroud/†geskei/wewenaar/weduwee/ van tafel en bed geskei ingevolge geregtelike bevel of skriftelike ooreenkoms.

(8) Indien geskei/van tafel en bed geskei, meld datum van egskeiding/skeiding ——————————

B. Besonderhede van ongetroude kinders, aangenome kinders en/of stiefkinders wat aan die einde van volgende Februarie onder 18 jaar sal wees:-

(Moet nie deur getroude vroue of deeltydse werknemers ingevul word nie).

	Naam	Geboortedatum		Naam	Geboortedatum
1			5		
2			6		
3			7		
4			8		

C. Getroude vroue moet die volgende bykomstige inligting verstrek:-

(1) Eggenoot se volle naam ——————————

(2) Sy inkomstebelastingverwysingnommer ——————————

D. Ek sertifiseer dat die inligting in hierdie opgawe in alle opsigte juis en volledig is.

—————————— ——————————

Datum Handtekening van werknemer

E. (1) Naam van werkgewer ——————————

(2) Tak of afdeling waar werksaam ——————————

OPMERKINGS

WERKNEMERS

1. Hierdie vorm moet behoorlik ingevul en nie later nie as 1 Februarie aan u werkgewer besorg word.
2. 'n Nuwe vorm LBS 2 moet onmiddellik nadat u nuwe werk na 1 Februarie aanvaar, ingevul en aan u werkgewer gegee word.
3. Wanneer 'n verandering in u huwelikstaat plaasvind of wanneer daar 'n vermeerdering of vermindering in die aantal kinders is ten opsigte van wie u kortings eis, moet 'n nuwe vorm LBS 2 ingevul en aan u werkgewer oorhandig word.

†L.W. — 'n Werknemer wat belastingkortings wil eis ten opsigte van KINDERS BO DIE OUDERDOM VAN 18 JAAR, moet die Ontvanger van Inkomste, Privaatsak 13185, Windhoek versoek om 'n spesiale bepaling van die belastingaftrekking van sy/haar besoldiging, te maak. Sodanige versoek moet of op vorm LBS 3 (c) (wat van die Ontvanger van Inkomste verkrygbaar is) of per brief waarin die redes vir die versoek om 'n spesiale bepaling duidelik en in besonderhede uiteengesit is, gedoen word.

4. Die inligting wat in die BLOK IN DIE BOONSTELINKERHANDSE HOEK verlang word, hoef net ingevul te word deur —

(a) 'n werknemer van die SUID-AFRIKAANSE SPOORWEGADMINISTRASIE wat sy pensioenfondsnommer moet verstrek, en

(b) 'n werknemer in die MYNBEDRYF wat sy voorsorgfondsnommer moet verstrek.

5. Vraag A6. — Besonderhede wat deur hierdie vraag verlang word, kan van die jongste inkomstebelastingaanslag wat aan u uitgereik is, verkry word.

WERKGEWERS

6. Hierdie vorm moet gebruik word om die AFTREKKINGSKODE waarvolgens belasting van 'n werknemer se besoldiging afgetrek moet word te bepaal. Die KODE moet in die ruimte wat in die boonste regterhandse hoek van die vorm voorsien word, ingevul word.
Hierdie Kode bestaan uit:
(a) Die letter -G- vir getroude mans (maar nie getroude vroue nie), weduwees en wewenaars, gevolg deur 'n syfer wat die aantal kinders aandui.
Voorbeeld. — 'n Getroude man of weduwee of 'n wewenaar met twee kinders sal deur die Kode G2 aangedui word.
(b) Die letter -O- vir ongetroude persone (maar nie weduwees en wewenaars nie) gevolg deur 'n syfer wat die aantal kinders vir wie kortings geëis word, aandui. Die kode moet ook gebruik word ten opsigte van persone wat uit die eg geskei is of van tafel en bed geskei is volgens geregtelike bevel of skriftelike ooreenkoms.
(c) Die letters -GV- wat 'n getroude vrou aandui.
(d) Die letters -DT- wat 'n deeltydse werknemer aandui.
7. Pensioentrekkers wat ook werksaam is word NIE as deeltydse werknemers van óf die persoon by wie hulle werksaam is óf die pensioenfonds wat die pensioen betaal, beskou nie.

DEPARTMENT OF INLAND REVENUE S.W.A. PAYE 2.

PERSONAL PARTICULARS OF EMPLOYEE

For use by EMPLOYEE
Pension/Provident fund number
(Note 4)

The employer must retain this form for examination by officers of the Department of Inland Revenue

For use by EMPLOYER
Tax deduction code
(Note 6)

See notes below

A. (1) Surname (Block letters)——

(2) First names (in full) ——

*(3) Date of birth ——

(4) Residential address ——

(5) Postal address——

*(6) Income Tax reference number ——

* Need not be filled in by married woman (see section C below)

(7) State whether married/unmarried/†divorced/widowed/separated under judicial order or written agreement——

(8) If divorced/separated state date of divorce/separation ——

B. Details of unmarried children, adopted children and/or stepchildren who will be under 18 years at the end of Februarie next:

(Not to be completed by married women or part-time employees)

Name	Date of birth	Name	Date of birth
1		5	
2		6	
3		7	
4		8	

C. MARRIED WOMEN must furnish the following additional information:-

(1) Husband's full name ——

(2) His income tax reference number——

D. I Certify that the information given in this return is correct and complete in every respect.

Date —— Signature of employee ——

E. (1) Name of employer ——

(2) Branch or division where employed ——

NOTES

EMPLOYEES

1. This form must be fully completed and lodged with your employer not later than the 1st February.
2. A new form PAYE 2 must be completed and submitted to your employer immediately on taking up new employment after 1st February.
3. Whenever a change in your marital status takes place, or there is an increase or decrease in the number of children in respect of whom rebates are claimed, a new form PAYE 2 must be completed and submitted to your employer.

†N.B. — An employee who wishes to claim rebates for CHILDREN OVER THE AGE OF 18 YEARS, must request the Receiver of Revenue. Private Bag 13185, Windhoek to make a special determination of the tax to be deducted from his/her remuneration. Such a request should be made either on form PAYE 3 (a) (which can be obtained from the Receiver of Revenue) or by letter stating clearly and in detail the reasons for requesting the special determination.

4. The information required in the BLOCK IN THE TOP LEFT HAND CORNER need only be inserted by —
   (a) an employee of the SOUTH AFRICAN RAILWAY ADMINISTRATION, who must state his pension fund number and
   (b) an employee of the MINING INDUSTRY, who must state his provident fund number.
5. Question A6 — Particulars required under this question can be obtained from the last income tax assessment issued to you.

EMPLOYERS

6. This form must be used to determine the DEDUCTION CODE according to which tax will be deducted from the employee's remuneration. The CODE should be insorted in the space provided in the top right hand corner of the form.

This CODE consists of:

(a) The letter -M- for married men (but not for married women), widows and widowers, followed by a numeral denoting the number of children. Example. — A married man with two children or a widow or a widower with two children will be denoted by the code — M2.

(b) The letter -S- for unmarried persons (but not widows or widowers) followed by a numeral denoting number of children for whom rebates are claimed. This code must also be used in respect of divorced persons and persons separated under juricial order or written agreement.

(c) The letter -MW- denoting a married woman.

(d) The letters -PT- denoting a part time employee.

These codes indicate the columns in the read-off deduction tables or the special tables for married women and part-time employees.

7. PENSIONERS who are employed are NOT regarded as part-time employees either of the firm by whom they are employed or of the pension fund paying the pension.

DEPARTMENT OF INLAND REVENUE – SWA/DEPARTEMENT VAN BINNELANDSE INKOMSTE – SWA.

PAYE
LBS 3.

EMPLOYEES TAX DEDUCTION DIRECTIVE – AANWYSING VAN WERKNEMERSBELASTING-AFTREKKING.

This copy for EMPLOYEES file/Hierdie afskrif vir WERKNEMER se lêer.

TO/AAN ____________________
____
____
____

OFFICE DATE STAMP.
KANTOORDATUMSTEMPEL.

PARTICULARS OF EMPLOYEE FOR WHOM DIRECTIVE MADE. – BESONDERHEDE VAN WERKNEMER VIR WIE AANWYSING GEMAAK IS.

Full Name
Volle Naam ____________________
Address
Adres ____________________
____

Income Tax Reference Number
Inkomstebelastingverwysingsnommer____________________

Pension/Provident Fund Number
Pensioen-/voorsorgsfondsnommer ____________________

Sir/Gentlemen/Madam,
Meneer/Menere/Mevrou/Mejuffrou,

Under the provisions of paragraph 11 of Schedule 3 of the Income Tax Ordinance 1974, you are hereby required to comply with the directive marked ✓ below, regarding the remuneration of the abovenamed employee.

Ingevolge die bepalings van paragraaf 11 van Bylae 3 by die Inkomstebelastingordonnansie 1974, word dit hiermee van u vereis om aan die aanwysing hieronder, gemerk ✓, met betrekking tot die besoldiging van die bogenoemde werknemer, te voldoen.

☐ No tax to be deducted.
Geen belasting moet afgetrek word nie.

☐ Tax at the rate of per *week/month to be deducted.
Belasting teen die tarief van R. . . . . . . .per *week/maand moet afgetrek word.

☐ Tax under the Tax Code to be deducted in future.
Belasting onder die Belastingkode. . . . . . .moet in vervolg afgetrek word.

* Delete inapplicable word/Skrap die woord wat nie van toepassing is nie.

This DIRECTIVE is valid till further notice.
Hierdie AANWYSING is geldig tot verdere kennisgewing.

PLEASE FILE THIS FORM WITH THE EMPLOYEE'S RETURN OF PERSONAL PARTICULARS (PAYE 2) OR IN LIEU THEREOF IF NO RETURN HAS BEEN SUBMITTED TO YOU.

GELIEWE HIERDIE VORM SAAM MET DIE WERKNEMER SE OPGAWE VAN PERSOONLIKE BESONDERHEDE (LBS 2) TE LIASSEER OF IN DIE PLEK DAARVAN INDIEN GEEN OPGAWE AAN U VERSTREK IS NIE.

Yours faithfully/Die uwe.

____
Receiver of Revenue/Ontvanger van Inkomste.

DEPARTEMENT VAN BINNELANDSE INKOMSTE – S.W.A. LBS 3(a)

VERSOEK OM 'N AANWYSING VIR BELASTINGAFTREKKING VIR DIE JAAR GEËINDIG OP DIE LAASTE DAG VAN FEBRUARIE 19. . . .

DIE ONTVANGER VAN INKOMSTE,

Privaatsak 13185,
WINDHOEK

1. BESONDERHEDE VAN PERSOON TEN OPSIGTE VAN WIE 'N AANWYSING VERLANG WORD
(a) Volle naam (blokletters) ....
(b) Adres ....
(c) Huwelikstaat ....
(d) Naam van man (in geval van getroude vrou) ....
(e) Inkomsteelastingverwysingsnommer ....
*(f) Besoldiging geskied [MAANDELIKS] [WEEKLIKS] [DAAGLIKS]
(g) Gemiddelde maandelikse/weeklikse/daaglikse besoldiging vir lopende belastingjaar (na aftrekking van pensioenbydraes)........
....R.......................................
(h) Pensioen- of voorsorgsfondsnommer (indien enige) ....

*Merk toepaslike blok met 'n "X".

2. REDES VIR VERSOEK OM 'N AANWYSING (L.W. – Geboortesertifikate mag vereis word.)
(a) Eis vir korting vir 'n kind/kinders oor die ouderdom van 18 jaar op die laaste dag van bogemelde jaar –
(i) Naam/Name en geboortedatum/s van kind/kinders (oor die ouderdom van 18 jaar) ....
....
....
(ii) Redes waarom geheel-en-al van u afhanklik ....
....
(iii) Aantal kinders onder 18 jaar ....
(b) Persone wat geskei of van tafel en bed geskei is –
(i) Datum van egskeiding of skeiding van tafel en bed ....19. . . .
(ii) Indien 'n afskrif van die egskeidingsbevel of skeidingsooreenkoms nie saam met vorige inkomstebelastingopgawes ingedien is nie, moet 'n afskrif saam met hierdie vorm gestuur word.
(c) Versoek om verminderde aftrekking wat nie deur 2(a) of 2(b) gedek is nie –
(i) Gee volledige redes waarom belasting nie teen statutêre tariewe afgetrek moet word nie ....
(ii) Bedrag van aftrekking wat verlang word (meld maandeliks of weekliks of daagliks) ....
....R.......................................

3. BEPALING VAN AFTREKKINGS VAN ENKELBEDRAGVOORDELE BETAALBAAR (uitgesluit enkelbedragbetalings van pensioenfonds se voorsorg of uittredingsannuïteitsfondse)
(i) Aard van voordeel ....
(ii) Bedrag betaalbaar R. ....

4. BESONDERHEDE VAN WERKGEWER AAN WIE AANWYSING UITGEREIK MOET WORD
(a) Handelsnaam ....
(b) Besigheidsadres ....
(c) Meld die naam van die tak, afdeling of seksie waarheen die aanwysing gestuur moet word ....
....

Datum: ....

....
Handtekening

DEPARTMENT OF INLAND REVENUE – S.W.A.

PAYE 3(a)

REQUEST FOR A TAX DEDUCTION DIRECTIVE FOR THE YEAR ENDING ON THE LAST DAY OF FEBRUARY 19. . . .

THE RECEIVER OF REVENUE,

Private Bag 13185,
WINDHOEK.

1. DETAILS OF PERSON IN RESPECT OF WHOM A DIRECTIVE IS REQUIRED

(a) Full name (block letters) . . . .
(b) Address . . . .
(c) Marital state . . . .
(d) Name of husband (in case of married woman) . . . .
(e) Income tax reference number . . . .
*(f) Remuneration is paid [MONTHLY] [WEEKLY] [DAILY]
(g) Average monthly/weekly/daily remuneration for current tax year . . . . . .R. . . . .
(h) Pension or provident fund number (if any) . . . .

*Mark applicable block with "X".

2. REASON FOR REQUESTING DIRECTIVE (N.B. – Birth certificates may be required.)
(a) Claim for rebate for child/children over 18 years of age on the last day of the above-mentioned year –
(i) Name(s) and date(s) of birth of child(ren) (over the age of 18 years) . . . .
. . . .
. . . .
(ii) Reasons why wholly dependent upon you . . . .
. . . .
(iii) Number of children under 18 years . . . .
(b) Divorced or judicially separated persons or persons separated under judicial order or written agreement.
(i) Date of divorce or judicial separation or of agreement of separation . . .19. . . .
(ii) If a copy of divorce/judicial separation/written agreement of separation has not been submitted with previous income tax returns, a copy must accompany this form.
(c) Request for reduced deduction not covered by 2(a) or 2(b) –
(i) State reasons in full why tax at statutory rates should not be deducted . . . .
. . . .
(ii) Amount of deduction required (state monthly, weekly or daily) . . . .
R. . . . .

3. DETERMINATION OF DEDUCTION FROM LUMP SUM BENEFITS PAYABLE
(excluding lump sum payments from pension funds, provident funds or retirement annuity funds.)
(i) Nature of benefit . . . .
(ii) Amount payable R. . . . . .

4. DETAILS OF EMPLOYER TO WHOM DIRECTIVE MUST BE ISSUED
(a) Trade name . . . .
(b) Business address . . . .
(c) State name of branch, division or section to which directive must be sent . . . .
. . . .

Date: . . . .

. . . .
Signature

2. LBS 4. PAYE

DEPARTEMENT VAN BINNELANDSE INKOMSTE – S.W.A.
DEPARTMENT OF INLAND REVENUE – S.W.A.

Sy Ed., Prof., Dr., Ds., Mnr., Mev., Mej., Die Openbare Beampte,
The Hon., Prof., Dr., Rev., Mr., Mrs., Miss, The Public Officier,

KASREGISTERKWITANSIE – CASH REGISTER RECEIPT

Werknemersbelasting afgetrek vir die maand*
Employees' tax deducted for the month

—————— 19 ——————

Hierdie kwitansie is nie geldig nie tensy in Kasregistersyfers gedruk.

This receipt is not valid unless printed in Cash Register figures.

3. LBS 4. PAYE

Verw. no. – Ref. no.
Belasting afgetrek en Rente/Boete verskuldig vir die maand–*

—————— 19 ——————

Tax deducted and Interest/Penalty due for the month–*

Belasting/Tax	R	
Rente/Interest	R	
Boete/Penalty	R	
TOTAAL/TOTAL	R	

LBS 4
PAYE

OPGAWE VIR BETALING VAN WERKNEMERSBELASTING
Inkomstebelastingordonnansie 1974
EMPLOYEES' TAX REMITTANCE RETURN
Income Tax Ordinance, 1974.

Sy Ed., Prof., Dr., Ds., Mnr., Mev., Mej., Die Openbare Beampte,
The Hon., Prof., Dr., Rev., Mr., Mrs., Miss, The Public Officer,

VIR AMPTELIKE GEBRUIK
FOR OFFICIAL USE

BelastingR. . . . . .
Tax

Rente R. . . . . .
Interest

Datum van ontvangs van remise
Date remittance received

——————

Voorletters/Initials

MOET NIE as Kantoorafskrif gehou word nie

NOT to be kept as office copy

Moet in INK ingevul word – To be completed in INK

Belasting afgetrek vir die maand *Kyk nota
Tax deducted for the month See note

—————————— 19. . .

Totale werknemersbelasting gedurende bogenoemde maand afgetrek

Total employees' tax deducted during abovementioned month.R ——————

* DIE MAAND TEN OPSIGTE WAARVAN HIERDIE BETALING GEMAAK WORD MOET HIERBO EN OOK IN GEDEELTES 2 EN 3 AANGETOON WORD.

* Werknemersbelasting afgetrek gedurende die maand moet aan die Ontvanger van Inkomste oorbetaal word binne sewe dae na die einde van die maand waartydens die bedrag afgetrek is of binne sewe dae van die datum waarop die werkgewer opgehou het om werkgewer te wees.

* INDIEN GEEN WERKNEMERSBELASTING GEDURENDE HIERDIE MAAND AFGETREK IS NIE, MELD "NUL" IN DEEL 1.

* THE MONTH IN RESPECT OF WHICH THIS PAYMENT IS MADE MUST BE SHOWN ABOVE AND ALSO IN PARTS 2 AND 3.

* Employees' tax deducted during the month must be paid over to the Receiver of Revenue within seven days after the end of the month during which it was deducted or within seven days after the date upon which the employer ceases to be an employer.

* IF NO EMPLOYEES' TAX HAS BEEN DEDUCTED DURING THIS MONTH STATE "NIL" IN PART 1.

L.W. – RENTE TEEN DIE KOERS VAN 7½% PER JAAR SAL GEHEF WORD OP ENIGE BEDRAG WAT NIE TEEN DIE DATUM OP DIE VOORKANT VAN HIERDIE VORM AANGEDUI, BETAAL WORD NIE, EN DAAR BENEWENS KAN 'N BOETE GELYK AAN 10% VAN SODANIGE BEDRAG OPGELÊ WORD.

N.B. – INTEREST AT THE RATE OF 7½% PER ANNUM WILL BE CHARGED ON ANY AMOUNT NOT PAID BY THE DATE STATED ON THE FRONT OF THIS FORM AND IN ADDITION A PENALTY EQUAL TO 10% OF SUCH AMOUNT MAY BE IMPOSED.

LBS 5
PAYE

DEPARTMENT OF INLAND REVENUE – SWA

EMPLOYEES' TAX CERTIFICATE

YEAR OF ASSESSMENT 19. . . .

DEPARTEMENT VAN BINNELANDSE INKOMSTE – SWA.

WERKNEMERSBELASTINGSERTIFIKAAT

JAAR VAN AANSLAG 19. . . .

FULL NAME AND ADDRESS OF EMPLOYEE (State whether Mr., Mrs., or Miss) VOLLE NAAM EN ADRES VAN WERKNEMER (Meld of Mnr., Mev., of Mej.) . . . . Employee's Income Tax Number Werknemer se Inkomste Belasting Nommer.	TRADE NAME AND REGISTERED ADDRESS OF EMPLOYER OR BRANCH HANDELSNAAM EN GEREGISTREERDE ADRES VAN WERKGEWER OF TAK . . . . Employer's Registration Reference Number Werkgewer se Registrasie-verwysingsnommer Pens./ProviNumber of Original Certificate issued Nommer van oorspronklike sertifikaat uitgereik

Period Employed Tydperk in diens	From Van . . . . 19. . . To Tot . . . . 19. . .	HUSBANDS CHRISTIAN NAMES (in the case of a married woman) MAN SE VOORNAME (in die geval van 'n getroude vrou) . . . .

REMUNERATION/BESOLDIGING

Salary, Wages or Fees/Salaris, Lone of Fooie	R	
Housing benefit/Behuisingsvoordeel	R	
Overtime and commission/Oortyd en kommissie	R	
Other (specify)/Ander(spesifiseer)	R	
Entertainment allowance/Onthaaltoelae	R	
Travelling allowance/Reistoelae	R	
GROSS remuneration/BRUTO Besoldiging (Including all allowances (Insluitende alle toelaes in cash or in kind)/kontant of in natura)	R	

Pens./Provident Fund Numbers
Pens.,/Voorsorgsfondsnommer

. . . .

Employee's Tax deducted
Werknemersbelasting gevorder

R . . . .

NAME OF PENSION FUND . . . .
NAAM VAN PENSIOENFONDS . . . .
CURRENT PENSION FUND CONTRIBUTIONS
LOPENDE PENSIOENFONDS BYDRAE . . . . R . . . .

N.B. This certificate must accompany your PAYE 5(b) return.
LW. Hierdie sertifikaat moet u L.B.S. 5(b) opgawe vergesel.

DEPARTEMENT VAN BINNELANDSE INKOMSTE – S.W.A.

LBS
PAYE 5(b)

REKONSILIASIE VAN BELASTINGSAFTREKKINGS GEMAAK EN VAN VOORRAAD SERTIFIKATE VOORHANDE

Sy Ed., Prof., Dr., Ds., Mnr., Mev., Mej., Openbare Beampte
The Hon., Prof., Dr., Rev., Mr., Mrs., Miss. Public Officer.

Verwysingsnommer
Reference number

Belastingjaar – Tax Year

VOORRAAD WERKNEMERSBELASTINGSERTIFIKATE (L.B.S. 5 EN L.B.S. 5(a)).
STOCK OF EMPLOYEES' TAX CERTIFICATES (PAYE 5 AND PAYE 5(a)).

(i) Balans van sertifikate (LBS 5) oorgebring van vorige jaar:-
Balance of certificates (PAYE 5) brought forward from previous year:-

Vanaf tot Getal
From No. .... to .... Number ....
Vanaf tot Getal
From No. .... to .... Number ....

Sertifikate hierdie jaar ontvang –
Certificates received this year –

Vanaf tot Getal
From No. .... to .... Number ....
Vanaf tot Getal
From No .... to .... Number ....

Sub-totaal
Sub-total ....

Sertifikate aan werknemers uitgereik of gekanselleer –
Certificates issued to employees or cancelled –

Vanaf tot Getal
From No. .... to .... Number ....
Vanaf tot Getal
From No .... to .... Number ....

Balans voorhande/Balance on Hand –

Vanaf tot Getal
From No. .... to .... Number ....

/DEPARTMENT OF INLAND REVENUE – SWA.

RECONCILIATION OF TAX DEDUCTIONS MADE AND OF STOCK OF CERTIFICATES ON HAND

DIE ONTVANGER VAN INKOMSTE
THE RECEIVER OF REVENUE

Die rekonsiliasie, behoorlik voltooi en geteken, moet teruggestuur word aan

The reconciliation, duly completed and signed, must be returned to

Privaatsak
Private Bag 13185,
WINDHOEK

(ii) Balans van duplikaat sertifikate (L.B.S. 5(a) oorgebring van vorige jaar –
Balance of duplicate certificates (PAYE 5(a) brought forward from previous year –

Vanaf tot Getal
From No. .... to .... Number ....
Vanaf tot Getal
From No. .... to .... Number ....

Sertifikate hierdie jaar ontvang –
Certificates received this year –

Vanaf tot Getal
From No. .... to .... Number ....
Vanaf tot Getal
From No. .... to .... Number ....

Sub-totaal
Sub total ....

Sertifikate uitgereik of gekanselleer –
Certificates issued or cancelled –

Vanaf tot Getal
From No. .... to .... Number ....
Vanaf tot Getal
From No. .... to .... Number ....

Balans voorhande/Balance on hand –

Vanaf tot Getal
From No. .... to .... Number ....

Blaai asseblief om/Please turn over

LBS
PAYE 5(b)

Betalings van Werknemersbelasting gemaak aan Ontvanger van Inkomste ten opsigte van die 19. . . . Belastingjaar.
Payments of Employees' Tax made to Receiver of Revenue in respect of the 19. . . . . . Tax Year.

Kwitansie no. Receipt No.	Datum van Kwitansie Date of Receipt	Bedrag Betaal Amount Paid
....	....	R ....
....	....	R ....
....	....	R ....
....	....	R ....
....	....	R ....
....	....	R ....
....	....	R ....
....	....	R ....
....	....	R ....
....	....	R ....
....	....	R ....
....	....	R ....
....	....	R ....
....	....	R ....
	TOTAAL/TOTAL	R. ....

● TOTAAL VAN WERKNEMERSBELASTING soos per sertifikate
TOTAL OF EMPLOYEES' TAX as per certificates (LBS 5 PAYE) R ....

Afskrifte van sertifikate wat aan werknemers uitgereik is ten opsigte van werknemersbelasting afgetrek van besoldiging betaal gedurende die jaar geëindig die LAASTE DAG van FEBRUARIE 19. . . . . . is ingesluit.

Copies of certificates issued to employees in respect of employees' tax deducted from remuneration paid during the year ended the LAST DAY of FEBRUARY, 19. . . . . are enclosed.

● TOTALE BEDRAG AAN WERKNEMERSBELASTING gedurende jaar aan Ontvanger van Inkomste betaal.

TOTAL AMOUNT OF EMPLOYEES' TAX paid to the Receiver of Revenue during the year. R ....

VERSKIL/DIFFERENCE R ....

Die verskil word as volg verklaar/The difference is accounted for as follows:-

....
....
....
....
....
....
....

Ek sertifiseer dat die bostaande gegewens in alle opsigte waar en korrek is.
I certify that the above particulars are true and correct in every respect.

Datum
Date. ....

....
Handtekening van werkgewer of verteenw. werkgewer.
Signature of Employer or Representative Employer

LBS
PAYE 5(d)

DEPARTEMENT VAN BINNELANDSE INKOMSTE – S.W.A./DEPARTMENT OF INLAND REVENUE – S.W.A.

AANMANING VIR DIE INDIENING VAN REKONSILIASIESTAAT

DEMAND TO SUBMIT RECONCILIATION STATEMENT

GESERTIFISEERD/CERTIFIED

WERKGEWER SE GEREGISTREERDE NOMMER
EMPLOYER'S REGISTERED NUMBER

....

Datumstempel–Date Stamp

Meneer/Mevrou/Mejuffrou,

Volgens my rekords is die Rekonsiliasie van Belastingaftrekkings gemaak en van Voorraad Sertifikate Voorhande [vorm LBS 5 (b)] tesame met afskrifte van uitgereikte werknemersbelastingsertifikate, nog nie deur u ingedien nie.

Ingevolge paragraaf 14(3) van Bylae 3 by die Inkomstebelastingordonnansie, 1974 moet die opgawe binne 14 dae na die einde van die belastingjaar of die datum wanneer u besigheid staak of ophou om 'n werkgewer te wees, ingedien word.

Tensy die rekonsiliasiestaat LBS 5(b) en die afskrifte van werknemersbelastingsertifikate hierdie kantoor binne 14 dae na datum van hierdie kennisgewing bereik, sal geregtelike stappe teen u ingestel word.

Sir/Madam,

According to my records the Reconciliation of Tax Deductions Made and of Stock of Certificates on Hand [form PAYE 5 (b)] together with copies of Employees' Tax certificates issued, have not been submitted by you.

In terms of paragraph 14(3) of Schedule 3 to the Income Tax Ordinance, 1974 the statement must be submitted within 14 days after the close of the tax year or the date on which you ceased to carry on business or ceased to be an employer.

Unless the reconciliation statement PAYE 5(b) and the copies of employees' tax certificates issued reach this office within 14 days from the date of this notice, legal proceedings will be instituted against you.

....

ONTVANGER VAN INKOMSTE–RECEIVER OF REVENUE

LBS 5 (e)
PAYE

DEPARTEMENT VAN BINNELANDSE INKOMSTE – SWA

NAVRAAG INSAKE REKONSILIASIE VAN BELASTINGAFTREKKINGS GEMAAK EN VAN VOORRAAD SERTIFIKATE VOORHANDE

....

....

....

....

Meneer/Mevrou/Mejuffrou,

Met die nasien van die rekonsiliasie vir die tydperk .... tot .... het die onderstaande fout(e) aan die lig gekom:

A. Die waarde van die sertifikate uitgereik, oorskry die totale belasting inbetaal met R.................... Die tekort moet binne 14 dae vanaf die datum van hierdie navraag onder dekking van die aangehegte vorm LBS 19 betaal word.

B. Die waarde van sertifikate aan werknemers uitgereik is R.................... minder as die totaal van die belastings deur u inbetaal. Die verskil moet skriftelik deur u verduidelik word.

C. Afskrifte van sertifikate Nos................... tot.................. en .... tot .... wat aan werknemers uitgereik was, was nie ingesluit nie. Dien asseblief die sertifikate dadelik in.

D. Die oorspronklike en afskrifte van gekanselleerde sertifikate Nos. .... , ..., ... was nie ingesluit nie. Dien asseblief die gekanselleerde sertifikate en afskrifte in.

Die uwe,

....
Ontvanger van Inkomste

DEPARTMENT OF INLAND REVENUE – SWA

QUERY IN REGARD TO RECONCILIATION OF TAX DEDUCTIONS MADE AND OF STOCK OF CERTIFICATES ON HAND

Werkgewer se Registrasienommer
Employer's Registration Number

....

Datumstempel/Date stamp

Sir/Madam,

An examination of the reconciliation for the period .... to .... has revealed the undermentioned discrepancy(ies):

A. The value of certificates issued exceeds the total tax paid over by R.................... The shortfall must be paid within 14 days from date of this notice under cover of the attached form PAYE 19.

B. The value of certificates issued to employees is R .... less than the total tax paid over by you. An explanation of the difference must be furnished in writing.

C. Copies of certificates numbers .... to .... and .... to................. issued to employees were not enclosed. Kindly submit the certificates immediately.

D. The originals and copies of cancelled certificates Nos..................., ..., ... were not enclosed. Kindly submit the cancelled certificates and copies thereof.

Yours faithfully,

....
Receiver of Revenue

VOORLOPIGE BELASTING–PROVISIONAL TAX

LBS
PAYE 6

DEPARTEMENT VAN BINNELANDSE INKOMSTE – SWA

DEPARTMENT OF INLAND REVENUE – SWA.

Sy Ed., Prof., Dr., Ds., Mnr., Mev., Mej., Die Openbare Beampte,
The Hon., Prof., Dr., Rev., Mr., Mrs., Miss., The Public Officer.

Datum waarop opgawe ingedien en bedrag belasting betaal moet word.
Date on which return should be submitted and the amount of tax paid.

KASREGISTERKWITANSIE – CASH REGISTER RECEIPT

Hierdie kwitansie is nie geldig tensy in kasregistersyfers gedruk nie.
This receipt is not valid unless printed in cash register figures.

LBS
PAYE 6

Voorlopige Belasting Provisional Tax	R. . . . .
Rente – Interest	
Boete – Penalty	R. . . . .
TOTAAL – TOTAL	R

MOENIE AFSKEUR NIE – DO NOT DETACH

OPGAWE VIR BETALING VAN VOORLOPIGE BELASTING
Inkomstebelastingordonnansie 1974.
RETURN FOR PAYMENT OF PROVISIONAL TAX
Income Tax Ordinance 1974.

LBS
PAYE 6

Sy Ed., Prof., Dr., Ds., Mnr., Mev., Mej., Die Openbare Beampte,
The Hon., Prof., Dr., Rev., Mr., Mrs., Miss., The Public Officer.

Laaste jaar aangeslaan.
Year last assessed.

Belasbare Inkomste vir daardie jaar.
Taxable income for that year

VIR AMPTELIKE GEBRUIK
FOR OFFICIAL USE

Belasting Tax	R. . . . . . .
Rente Interest	R. . . . . . .
Boete Penalty	R. . . . . . .R
Totaal Total	R

Voorletters/Initials. . . . .

NOTA A
Inkomste moet geskat en die belasting bereken word op die keersy van die vorm.

NOTE A
Income must be estimated and the tax calculated on the reverse side of the form.

NOTA B
Die opgawe moet ingedien word selfs as daar geen belasting betaalbaar is nie.

NOTE B
The return must be rendered even if there is no tax payable.

Betaling van voorlopige belasting vir die
Provisional tax payment for the
Tydperk van die belastingjaar eindigende op
period of the tax year ending on

VOORLOPIGE BELASTING BETAALBAAR PROVISIONAL TAX PAYABLE	R. . . . . . .
RENTE/BOETE INTEREST/PENALTY	R. . . . . . .
TOTAAL BETAALBAAR TOTAL PAYABLE – Nota B/Read Note B)	R

HIERDIE OPGAWE MOET INGEDIEN EN DIE BEDRAG BELASTING BETAAL WORD NIE LATER AS DIE DATUM HIER GETOON.
THIS RETURN MUST BE SUBMITTED AND THE AMOUNT OF TAX PAID NOT LATER THAN THE DATE SHOWN HERE.

Betaling ontvang op
Remittance received on. . . . .

LBS
6
PAYE

INDIWIDUE – INDIVIDUALS

1. Geskatte belasbare inkomste vir die lopende belastingjaar (uitgesonder dividende)
Estimated taxable income for the current tax year (excluding dividends) R

2. Geskatte belasbare gedeelte van dividende (verwys na LBS 12 tabelle) R ....
Estimated taxable portion of dividends (refer to tables PAYE 12)

3. Geskatte totale belasbare inkomste R ....
Estimated total taxable income

4. Belasting daarop (soos per tabelle LBS 12). . . . R ....
Tax thereon (as per tables PAYE 12)

5. Min: Kinderkorting (verwys tabelle LBS 12) R ....
Less: Rebates for children (refer to tables PAYE 12)
* Belasting betaalbaar
* Tax payable

6. Belasting vir hierdie tydperk:
Tax for this period:
* Indien betaling vir eerste tydperk is, vul die helfte van belasting betaalbaar soos in paragraaf 5 getoon, hierin.

* If payment is made for the first period enter one-half of tax payable as shown in paragraph 5. R ....

OF/OR

* Indien betaling vir tweede tydperk is, vul volle bedrag van belasting betaalbaar hier in.

* If payment is forsecond period enter the whole of tax payable as shown in paragraph 5. R ....

Min: Belasting voorheen betaal ten opsigte van huidige jaar:-
Less: Tax previously paid in respect of present year:-
Voorlopige belasting
Provisional tax R ....
Werknemersbelasting
Employees' tax R ....
Krediet van vorige jaar oorgebring soos per aanslag R ....
Credit brought forward from previous year (as per assessment notice)

VOORLOPIGE BELASTING BETAALBAAR/PROVISIONAL TAX PAYABLE

....
Handtekening van voorlopige belastingpligtige of verteenwoordigende belastingpligtige
Signature of provisional taxpayer or representative taxpayer.

BEREKENING VAN BELASTING BETAALBAAR – CALCULATION OF TAX PAYABLE

Soos volg toegedeel – Allocated as follows –
Voorlopige Belasting
Provisional Tax R. . . . . . .
Rente – Interest: (laat betaling late payment)
Boete – Penalty R. . . . . . .
TOTAAL – TOTAL
R

L.W. RENTE TEEN DIE KOERS VAN 7½% PER JAAR SAL GEHEF WORD OP ENIGE BEDRAG WAT NIE TEEN DIE DATUM OP DIE VOORKANT VAN HIERDIE VORM AANGEDUI, BETAAL WORD NIE, EN DAARBENEWENS KAN 'N BOETE GELYK AAN 10% VAN SODANIGE BEDRAG OPGELÊ WORD.

N.B. INTEREST AT THE RATE OF 7½% PER ANNUM WILL BE CHARGED ON ANY AMOUNT NOT PAID BY THE DATE STATED ON THE FRONT OF THIS FORM AND IN ADDITION A PENALTY EQUAL TO 10% OF SUCH AMOUNT MAY BE IMPOSED.

- Die EERSTE tydperk eindig op die end van die SESDE maand en TWEEDE tydperk op die end van die TWAALFDE maand na die aanvang van die belastingjaar of sodanige datum as wat vir die sluiting van u laaste rekeninge aanvaar is.

- The FIRST period terminates at the end of the SIXTH month and the SECOND period at the end of the TWELFTH month after commencement of the tax year or such date as was accepted for the closing of your last accounts.

LBS 7 (a)

DEPARTEMENT VAN BINNELANDSE INKOMSTE – SWA

AANMANING VIR BETALING VAN RENTE EN BOETE OP VOORLOPIGE BELASTING

GESERTIFISEERD

AAN:

.... Verw. No. ....

....

....

....

Datumstempel

Meneer/Mevrou/Mejuffrou,

U betaling van voorlopige belasting vir die tydperk eindigende op .... 19...... is op .... 19...... in hierdie kantoor ontvang. Op alle laat betalings is rente teen 'n koers van 7½ persent per jaar en 10 persent boete op die onbetaalde voorlopige belasting betaalbaar.

Stuur asseblief die rente en boete wat hieronder aangedui is so spoedig moontlik aan hierdie kantoor.

Rente–7½ persent per jaar op R........ vir .... dae R ....

Boete–10 persent op R.. R ....

Totaal deur u verskuldig .... R ....

Die uwe,

....

Ontvanger van Inkomste

L.W.–HIERDIE VORM MOET U REMISE VERGESEL

PAYE 7 (a)

DEPARTMENT OF INLAND REVENUE – SWA

DEMAND FOR PAYMENT OF INTEREST AND PENALTY ON PROVISIONAL TAX

CERTIFIED

TO:

.... Ref. No. ....

....

....

....

Date Stamp

Sir/Madam,

Your remittance for provisional tax for the period ending on .... 19 ...... was received in this office on .... 19 ...... Interest at the rate of 7½ per cent per annum and 10 per cent penalty is payable on all late payments of provisional tax.

Please remit the interest and penalty shown hereunder to this office as soon as possible.

Interest–7½ per cent per annum on R .... for .... days R ....

Penalty–10 per cent on R .... R ....

Total due by you .... R

Yours faithfully,

....

Receiver of Revenue.

N.B.–THIS FORM MUST ACCOMPANY YOUR REMITTANCE

LBS 7(b)

DEPARTEMENT VAN BINNELANDSE INKOMSTE – SWA

FINALE EIS VIR BETALING VAN VOORLOPIGE BELASTING, RENTE EN BOETE

GESERTIFISEERD

Aan: *Verw.-no.*..

....

....

....

....

Datumstempel

Meneer/Mevrou/Mejuffrou,

Betaling van u voorlopige belasting wat op...19........ verskuldig geword het, is nog nie ontvang nie.

Ingevolge die bepalings van paragraaf 19(1) van Bylae 3 by die Inkomstebelastingordonnansie, 1974 moet u voorlopige belasting op 'n inkomste van ten minste R—————— betaal.

Die voorlopige belasting, rente en boete wat op hierdie inkomste betaalbaar is, is soos volg:

Voorlopige belasting..	R..........................
Rente..	R..........................
Boete..	R..........................
Totaal..	R..........................
Min bedrag alreeds betaal..	R..........................
TOTAAL DEUR U VERSKULDIG....................................	R..........................

TENSY BETALING BINNE 14 DAE VANAF HIERDIE AANMANING ONTVANG WORD, SAL GEREGTELIKE STAPPE SONDER VERDERE WAARSKUWING TEEN U INGESTEL WORD.

Die uwe,

....

Ontvanger van Inkomste

L.W.—HIERDIE VORM MOET U BETALING VERGESEL

PAYE 7(b)

DEPARTMENT OF INLAND REVENUE – SWA

FINAL DEMAND FOR PAYMENT OF PROVISIONAL TAX, INTEREST AND PENALTY

CERTIFIED

To: *Ref. No.*..

....

....

....

....

Date stamp

Sir/Madam,

Payment of your provisional tax, which fell due on..19 ....., has not been received.

In terms of the provisions of paragraph 19(1) of Schedule 3 to the Income Tax Ordinance, 1974 you are required to pay provisional tax on an income of not less that R..........................

The provisional tax, interest and penalty payable on the estimated income are as follows:

Provisional tax..	R..............................
Interest..	R..............................
Penalty..	R..............................
Total..	R..............................
Less amount already paid..	R..............................
TOTAL DUE BY YOU..	R..............................

UNLESS PAYMENT IS RECEIVED WITHIN 14 DAYS FROM THE DATE OF THIS DEMAND, LEGAL PROCEEDINGS WILL BE INSTITUTED AGAINST YOU WITHOUT FURTHER WARNING.

Yours faithfully,

....

Receiver of Revenue

N.B.—THIS FORM MUST ACCOMPANY YOUR REMITTANCE

LBS 7(c)

DEPARTEMENT VAN BINNELANDSE INKOMSTE – SWA

KENNISGEWING VAN FOUTIEWE BEREKENING EN AANMANING VIR BETALING VAN VOORLOPIGE BELASTING

AANGETEKEN

Verw.-no. ....

Aan:

....

....

....

....

Datumstempel

Meneer/Mevrou/Mejuffrou,

Die voorlopige belasting betaalbaar ten opsigte van die eerste/tweede tydperk van die 19. . . jaar van aanslag is foutief bereken. Die onderbetaling word hieronder aangetoon en rente en boete is bygereken.

Belasting op R.. R..................................

Korting
Kinders.. R..................................

Totale voorlopige belasting betaalbaar.. R..................................

Voorlopige belasting vir hierdie tydperk betaalbaar.. R..................................

Min:

Werknemersbelasting betaal.. R ....

Voorlopige belasting voorheen betaal ten opsigte van hierdie belastingjaar.. R ....

Krediet oorgebring.. R .... R..................................

Belasting betaalbaar .... R..................................

Belasting ontvang .... R..................................

Tekort.. R..................................

Rente—7½ persent per jaar vir.. dae R..................................

Boete—10 persent op R.. R..................................

TOTALE BEDRAG NOU BETAALBAAR.. R..................................

Stuur asseblief die bovermelde bedrag binne 14 dae vanaf die datum van hierdie kennisgewing aan hierdie kantoor.

Die uwe

....

Ontvanger van Inkomste

L.W.—HIERDIE VORM MOET U BETALING VERGESEL.

PAYE 7 (c)

DEPARTMENT OF INLAND REVENUE – S.W.A.

NOTICE OF INCORRECT CALCULATION AND DEMAND FOR PAYMENT OF PROVISIONAL TAX

CERTIFIED

Ref. No. ....

To:

....

....

....

....

Date Stamp.

Sir/Madam,

The provisional tax paid by you in respect of the first/second period of the 19. . . year of assessment has been incorrectly calculated. The underpayment is shown hereunder and interest and penalty have been added.

Tax on R .... R..............................

Rebate :

Children .... R..............................

Total provisional tax payable .... R..............................

Provisional tax payable for this period .... R..............................

Less:

Employees' tax paid .... R..............................

Provisional tax previously paid in respect of this year of assessment .... R..............................

Credit brought forward .... R.............................. R..............................

Tax payable .... R..............................

Tax received .... R..............................

Shortfall .... R..............................

Interest–7½ per cent per annum .... days R..............................

Penalty–10 per cent on R .... R..............................

TOTAL AMOUNT NOW PAYABLE .... R..............................

Please forward the above-mentioned amount within 14 days from the date hereof to this office.

Yours faithfully,

....

Receiver of Revenue

N.B.–THIS FORM MUST ACCOMPANY YOUR REMITTANCE.

PAYE
LBS 7m

PROVISIONAL TAX – VOORLOPIGE BELASTING

DEPARTMENT OF INLAND REVENUE – SWA

DEPARTEMENT VAN BINNELANDSE INKOMSTE – SWA.

The Hon., Prof., Dr., Red., Mr., Mrs., Miss., Public Officer

Sy Ed., Prof., Dr., Ds. Mnr., Mev. Mej., Openbare Beampte

Reference No.
Verwysingsnr.:
Office
Kantoor:

CASH REGISTER RECEIPT – KASREGISTERKWITANSIE
This receipt is not valid unless printed in cash register figures.
Hierdie kwitansie is nie geldig tensy in kasregistersyfers gedruk nie.

DO NOT DETACH – MOENIE AFSKEUR NIE

Allocation on reverse side
Toedeling op keersy

3.PAYE
LBS 7m

Provisional Tax Voorlopige Belasting	R. . . . . . .
Interest – Rente	
Penalty – Boete	R. . . . . . .
TOTAL – TOTAAL	R______

Loan Levy on dividends (included above)
(Companies only)
Leningsheffing op dividende (hierbo ingesluit)
(slegs maatskappye) R. . . . .

Remittance received on
Betaling ontvang op . . . .

1. FINAL DEMAND FOR RENDITION OF RETURN AND PAYMENT OF PROVISIONAL TAX

FINALE AANMANING VIR INDIENING VAN OPGAWE EN BETALING VAN VOORLOPIGE BELASTING

Income Tax Ordinance, 1974 (Ord. 5 of 1974)
Inkomstebelastingordonnansie, 1974 (Ord. 5 van 1974)

Remittance received on
Betaling ontvang op:

FOR OFFICIAL USE
VIR AMPTELIKE GEBRUIK

Tax
Belasting R. . . . . .

Interest
Rente R. . . . .

Penalty
Boete R. . . . . . R. . . . . .

Total
Totaal R______

YEAR LAST ASSESSED
LAASTE JAAR AANGESLAAN:
Taxable Income for that year
Belasbare inkomste vir daardie jaar:

REFERENCE NO.
VERWYSINGSNR.
NAME
NAAM:

1. According to the records of this Department as at you have not yet submitted the "Return for Payment of Provisional Tax" for the period of the year of assessment.
Volgens die rekords van hierdie Departement soos op het u nog nie die "Opgawe vir Betaling van Voorlopige Belasting" vir die tydperk van die jaar van aanslag ingedien nie.

2. Please furnish on or before particulars of the provisional for payable, in paragraph 4 below and forward this form to the Receiver of Revenue P/Bag 13185 Windhoek together with your remittance which must include interest at the rate of 7½% per annum and 10% penalty on the unpaid tax.
Verstrek asseblief op of voor besonderhede van die voorlopige belasting betaalbaar, in paragraaf 4 hieronder en stuur hierdie vorm aan die Ontvanger van Inkomste P/sak 13185, Windhoek tesame met u rmisie wat rente teen 'n koers van 7½% per jaar en 10% boete op die onbetaalde belasting moet insluit.

3. If the tax was in fact paid as at the date mentioned in paragraph 1 above, please state the date of payment and receipt Number.
Indien die belasting wel betaal was op die datum gemeld in paragraaf 1 hierbo, meld asseblief datum van betaling en kwitansienommer.

4. PROVISIONAL TAX PAYABLE (Income must be estimated and the tax calculated on the reverse side of the form even if there is not tax payable).
VOORLOPIGE BELASTING BETAALBAAR (Inkomste moet geskat en die belasting bereken word op die keersy van die vorm selfs as daar geen belasting betaalbaar is nie). R . . . .

INTEREST AND PENALTY/RENTE EN BOETE R . . . .

TOTAL PAYABLE/TOTAAL BETAALBAAR R______

Allocated as follows – Soos volg toegedeel –

Provisional Tax Voorlopige Belasting	R.	
Interest–Rente Penalty–Boete	R.	(late payment – laat betaling)
TOTAL- TOTAAL	R	

N.B.– INTEREST AT THE RATE OF 7½% PER ANNUM WILL BE CHARGED ON ANY AMOUNT NOT PAID BY THE DATE STATED ON THE FRONT OF THIS FORM AND IN ADDITION A PENALTY EQUAL TO 10% OF SUCH AMOUNT MAY BE IMPOSED.

- The FIRST period terminates at the end of the SIXTH month and the SECOND period at the end of the TWELFTH month after commencement of the tax year ór such date as was accepted for the Closing of your last accounts.

BEREKENING VAN BELASTING BETAALBAAR
CALCULATION OF TAX PAYABLE

L.W.– RENTE TEEN DIE KOERS VAN 7½% PER JAAR SAL GEHEF WORD OP ENIGE BEDRAG WAT NIE TEEN DIE DATUM OP DIE VOORKANT VAN HIERDIE VORM AANGEDUI. BETAAL WORD NIE, EN DAAR BENEWENS KAN 'N BOETE GELYK AAN 10% VAN SODANIGE BEDRAG OPGELÊ WORD.

- Die EERSTE tydperk eindig op die end van die SESDE maand en TWEEDE tydperk op die end van die TWAALFDE maand na die aanvang van die belastingjaar of sodanige datum as wat vir die sluiting van u laaste rekeninge aanvaar is.

PAYE
7m
LBS

INDIVIDUALS – INDIWIDUE

1. Estimated taxable income for the current tax year (excluding dividends)
   Geskatte belasbare inkomste vir die lopende belastingjaar (uitgesonderd dividende) R

2. Estimated taxable portion of dividends (refer to tables PAYE 12)
   Geskatte belasbare gedeelte van dividende (verwys na LBS 12 tabel 12) R

3. Estimated total taxable income
   Geskatte totale belasbare inkomste R

4. Tax thereon (as per tables PAYE 12)
   Belasting daarop (soos per tabelle LBS 12) R . . . .
5. Less: Rebates for children (refer to tables PAYE 12) R . . . .
   - Tax Payable
   - Belasting betaalbaar. R

5. Tax for this period:
   Belasting vir hierdie tydperk:
   - If payment is made for the first period enter onehalf of tax payable as shown in paragraph 5
   - Indien betaling vir eerste tydperk is, vul die helfte van belasting betaalbaar soos in paragraaf 5 aangetoon hierin. R . . . .
   - If payment is for second period enter the whole of tax payable as shown in paragraph 5.
   - Indien betaling vir tweede tydperk is, vul volle bedrag van belasting betaalbaar hier in. R . . . .

LESS: Tax previously paid in respect of present year:-
MIN: Belasting voorheen betaal ten opsigte van huidige jaar:-

Provisional tax
Voorlopige belasting R . . . .
Employees' tax
Werknemers belasting
Credit brought forward from previous year (as per assessment notice) R . . . .
Krediet van vorige jaar oorgebring (soos per aanslag) R . . . . R . . . .

PROVISIONAL TAX PAYABLE
VOORLOPIGE BELASTING BETAALBAAR R

. . . .
Signature of provisional taxpayer or representative taxpayer
Handtekening van voorlopige belastingpligtige of verteenwoordigende belastingpligtige.

LBS 9

DEPARTEMENT VAN BINNELANDSE INKOMSTE – S.W.A.

EIS VIR DIE BETALING VAN WERKNEMERSBELASTING-AFTREKKINGS

Verw No.____________________

Aan____________________

____

____

Datumstempel

Meneer/Mevrou/Mejuffrou,

Volgens my rekords soos op____________________het u nog nie die werknemersbelasting wat u vir die maand. . . . . 19. . . . afgetrek het, oorbetaal nie.

Indien betaling reeds gemaak is of 'n NUL opgawe, vorm **LBS** 4, ingestuur is, verstrek asseblief die kwitansienommer of die datum van afsending van die opgawe

Indien die betaling nie gemaak is nie, stuur asseblief die voltooide vorm **LBS**. 4 saam met u betaling van werknemersbelastingaftrekkings, indien enige, plus rente teen 'n koers van $7\frac{1}{2}\%$ per jaar en 10% boete op die onbetaalde belasting binne SEWE dae vanaf die datum van hierdie kennisgewing aan hierdie kantoor.

TENSY AAN HIERDIE VERSOEK VOLDOEN WORD, SAL GEREGTELIKE STAPPE SONDER VERDERE KENNISGEWING OF WAARSKUWING TEEN U INGESTEL WORD.

Die uwe,

____

Ontvanger van Inkomste

PAYE 9

DEPARTMENT OF INLAND REVENUE – S.W.A.

DEMAND FOR REMITTANCE OF EMPLOYEES' TAX DEDUCTIONS

Ref. No.____________________

To____________________

____

____

Date Stamp

Sir/Madam,

According to my records as at________________you have not yet paid over the employees' tax which you deducted for the month of________________19. . . . .

If payment has already been made or a NIL return, form PAYE 4, was rendered, please furnish the receipt number or the date of despatch of the return.

If payment has not been made please return the completed form PAYE 4 to this office, together with your remittance, if any, plus interest at the rate of $7\frac{1}{2}\%$ per annum and 10% penalty on the unpaid tax, within SEVEN days from the date of this notice.

UNLESS THIS REQUEST IS COMPLIED WITH, LEGAL PROCEEDINGS WILL BE INSTITUTED AGAINST YOU WITHOUT FURTHER NOTICE OR WARNING.

Yours faithfully,

____

Receiver of Revenue

DEPARTEMENT VAN BINNELANDSE INKOMSTE — S.W.A. LBS 9(a)

AANMANING VIR BETALING VAN RENTE EN BOETE OP WERKNEMERSBELASTING.

GESERTIFISEER

Ontvanger van Inkomste,
Privaatsak 13185,
WINDHOEK.

Datumstempel

. . . .
. . . .
. . . .
. . . .

Verwysingsnommer

L.W. HIERDIE VORM MOET U BETALING VERGESEL.

Meneer/Mevrou/Mejuffrou,

U betaling van werknemersbelasting vir die maand .19. . .is op . . . . .19. . . in hierdie kantoor ontvang. Rente en 'n boete is op alle laatbetalings van werknemersbelasting betaalbaar.

Stuur asseblief die rente en boete wat hieronder aangedui is, so spoedig moontlik aan hierdie kantoor.

Rente — $7\frac{1}{2}$ persent p.j. op R. . . . . . vir . dae R. . . . . .

Boete — 10 persent op R. . . . . . R. . . . . . Totaal R. . . . . .

Die uwe,

. . . .
Ontvanger van Inkomste

DEPARTMENT OF INLAND REVENUE – S.W.A.

PAYE 9(a)

DEMAND FOR PAYMENT OF INTEREST AND PENALTY ON EMPLOYEES' TAX

CERTIFIED

Receiver of Revenue,
Private bag 13185,
WINDHOEK.

. . . .
. . . .
. . . .
. . . .

Date stamp

Reference number

NB. THIS FORM MUST ACCOMPANY YOUR REMITTANCE.

Sir/Madam,

Your remittance for employees' tax for the month of . . . . 19. . . was received in this office on . . . . . 19. . .
Interest and a penalty are payable on all late payments of employees' tax.

Please remit the interest and penalty shown hereunder to this office as soon as possible.

Interest – $7\frac{1}{2}$ per cent p.a. on R. . . . . . for days R. . . . . .

Penalty – 10 per cent on R. . . . . . R. . . . . . Total R. . . . . . .

Yours faithfully,

. . . .
Receiver of Revenue

LBS 9(b)

DEPARTEMENT VAN BINNELANDSE INKOMSTE – S.W.A.

FINALE EIS VIR DIE BETALING VAN RENTE EN BOETE OP WERKNEMERSBELASTING

AANGETEKEN

Verwysingsnommer

....

....

....

....

....

Datumstempel

Meneer/Menere/Mevrou/Mejuffrou,

U aandag word gevestig op my kennisgewing, vorm LBS9(a) van.................. waarin u verwittig was dat u aanspreeklik is vir rente en boete aangesien die werknemersbelasting wat deur u afgetrek was nie binne sewe dae na die einde van die maand ten opsigte waarvan die aftrekkings gemaak was, aan my betaal was nie.

Tot op datum het u in gebreke gebly om die verskuldigde bedrag van R.................. aan te suiwer en ek moet u in kennis stel dat tensy u betaling binne sewe dae vanaf die datum van hierdie kennisgewing ontvang word, geregtelike stappe sonder verdere waarskuwing teen u ingestel sal word.

Die uwe,

....

Ontvanger van Inkomste

PAYE 9(b)

DEPARTMENT OF INLAND REVENUE — S.W.A.

FINAL DEMAND FOR PAYMENT OF INTEREST AND PENALTY ON EMPLOYEES' TAX

REGISTERED

Reference number

....

....

....

....

....

Date Stamp

Sir/Gentlemen/Madam,

Your attention is drawn to my notification, form PAYE9(a) of the ...., in which you were notified that you are liable for payment of interest and penalty due to the fact that employees' tax deducted by you was not paid to me within seven days after the end of the month during which the deductions were made

To date you have failed to settle the outstanding amount of R................... and I have to advise you that unless your remittance is received within seven days from date of this notice, legal proceedings will be instituted against you without further warning.

Yours faithfully,

....

Receiver of Revenue

LBS 11

DEPARTEMENT VAN BINNELANDSE INKOMSTE – S.W.A.

PER GESERTIFISEERDE POS

Werkgewer se registrasie verwysingsnommer

Aan ....

....

....

....

....

Datumstempel

Meneer/Mevrou/Mejuffrou,

SERTIFIKATE LBS 5 EN LBS 5a

Die volgende sertifikate word hiermee aan u uitgereik:

A. Werknemersbelastingsertifikate LBS 5.

Vanaf nommer .... tot nommer .... aantal ....

Vanaf nommer .... tot nommer .... aantal ....

Hierdie sertifikate is bedoel vir uitreikings ten opsigte van belastingaftrekkings wat van die besoldiging van werknemers gemaak is.

DIE LBS 5 SERTIFIKATE OF AFSKRIFTE DAARVAN KAN NIE AS DUPLIKAAT SERTIFIKATE GEBRUIK WORD INDIEN DIE OORSPRONKLIKE SERTIFIKATE VERLORE RAAK NIE. VIR HIERDIE DOEL MOET LBS 5a SERTIFIKATE GEBRUIK WORD.

B. Duplikaat Werknemersbelastingsertifikate LBS 5a.

Vanaf nommer .... tot nommer .... aantal ....

C. Vergelyk asseblief die volgnommers en aantal sertifikate uitgereik met die besonderhede hierbo aangegee. In geval van verskille moet u hierdie kantoor dadelik in kennis stel.

Telefoonnommer .... bylyn ....

L.W.—SERTIFIKATE MOET VEILIG BEWAAR WORD

Die uwe,

....

Ontvanger van Inkomste

PAYE 11

DEPARTMENT OF INLAND REVENUE – S.W.A.

PER CERTIFIED POST

Employer's registration reference number

____

To______________________________

____

____

____

Date stamp

Sir/Madam,

CERTIFICATES PAYE 5 AND PAYE 5a

The following certificates are hereby issued to you:—

A. Employees' Tax Certificates PAYE 5.

From number__________to number__________quantity__________

From number__________to number__________quantity__________

These certificates are intended for issue in respect of tax deductions which have been made from the remuneration of your employees.

THE PAYE 5 CERTIFICATES OR COPIES THEREOF CANNOT BE USED AS DUPLICATE CERTIFICATES WHEN THE ORIGINAL CERTIFICATES ARE LOST. PAYE 5a CERTIFICATES MUST BE USED FOR THAT PURPOSE.

B. Duplicate Employees' Tax Certificate PAYE 5a.

From number__________to number__________quantity__________

C. Please check the serial numbers and quantities of the certificates issued with the details shown above. In the case of discrepancies you must advise this office immediately.

Telephone number__________ext.______

N.B.—CERTIFICATES MUST BE KEPT IN SAFE CUSTODY

Yours faithfully,

____

Receiver of Revenue

PAYE
LBS 14

DEPARTMENT OF INLAND REVENUE – SWA – DEPARTTEMENT VAN BINNELANDSE INKOMSTE – SWA.

INTERIM

EXEMPTION FROM RENDERING EMPLOYEES' TAX REMITTANCE RETURN

TO/AAN:

. . . .

. . . .

. . . .

. . . .

Sir/Madam,

1. (a) As you/your company/firm have/has apparently no employees from whose remuneration employees' tax should be deducted, it has been decided to absolve you from rendering a "Nil" employees' tax remittance return on form PAYE 4 every month.

OR

(b) As you/your company/firm have/has ceased to be an employer by reason of the fact that the business undertaking previously carried on has been discontinued, the requirement that a return on form PAYE 4 must be submitted every month has fallen away.

2. As soon as remuneration (as defined in paragraph 1 of Schedule 3 to the Income Tax Ordinance 1974) is again paid, you must re-register as an employer immediately.

3. Kindly return certificates PAYE 5 and PAYES 5(a) as well as unused forms PAYE 4 in your possession.

4. The attached reconciliation (form PAYE 5 (b)) must be completed in respect of certificates PAYE 5 and PAYE 5 (a) issued by you and must be returned to this office together with copies of the certificates issued.

Yours faithfully,

TUSSENTYDSE

VRYSTELLING VAN INDIENING VAN OPGAWE VIR BETALING VAN WERKNEMERSBELASTING

Ref. No./Verw.-no. . . . . . .

Receiver of Revenue/Ontvanger van Inkomste,

Privaatsak
Private bag 13185
WINDHOEK

Meneer/Mevrou/Mejuffrou,

1. (a) Aangesien u/u maatskappy/firma blykbaar geen werknemers het van wie se besoldiging werknemersbelasting afgetrek moet word nie, is besluit om u te onthef van die verpligting om elke maand 'n "Nul" opgawe vir betaling van werknemersbelasting in te dien.

OF

(b) Aangesien u/u maatskappy/firma opgehou het om 'n werkgewer te wees vanweë die feit dat die besigheidsonderneming wat voorheen gedryf is, nie voortgesit word nie, het die vereiste dat 'n opgawe op vorm LBS 4 elke maand ingedien moet word, verval.

2. Sodra u weer besoldiging (soos omskryf in paragraaf 1 van Bylae 3 by die Inkomstebelastingordonnansie 1974), betaal, moet u onmiddellik herregistreer as 'n werkgewer.

3. Stuur asseblief sertifikate LBS 5 en LBS 5(a) asook ongebruikte vorms LBS 4 in u besit, terug.

4. Die aangehegte rekonsiliasie (vorm LBS 5 (b)) moet voltooi word ten opsigte van sertifikate LBS 5 en LBS 5(a) deur u uitgereik en moet saam met afskrifte van die uitgereikte sertifikate aan hierdie kantoor gestuur word.

Die uwe,

. . . .

Receiver of Revenue/Ontvanger van Inkomste

LBS
PAYE 17

DEPARTEMENT VAN BINNELANDSE INKOMSTE – SWA

VOORLOPIGE BELASTING: KENNISGEWING VAN RENTE UIT REMISE TOEGEDEEL

DEPARTMENT OF INLAND REVENUE – SWA

PROVISIONAL TAX: NOTIFICATION OF INTEREST ALLOCATED FROM REMITTANCE

Aan/To:-

....

....

....

....

Verw. Nr./Ref. No.......................... P

Ontvanger van Inkomste
Receiver of Revenue

Privaatsak/Private bag 13185

WINDHOEK.

Datumstempel

Date stamp

Meneer/Mevrou/Mejuffrou,

Aangesien u versuim het om voorlopige belasting vir die tydperk geëindig .... binne die tydperk wat vir betaling toegelaat was, te vereffen, het rente ten bedrae van R.......... opgeloop.

U remise is derhalwe soos volg toegedeel:-

Voorlopige belasting ..	R ....
Rente	R ....
Boete	R ....
TOTAAL	R

Op die aanslagkennisgewing wat na die einde van die belastingjaar aan u uitgereik sal word, sal u alleenlik met die bedrag wat aan voorlopige belasting toegedeel is, gekrediteer word.

Sir/Madam,

As you failed to pay provisional tax for the period ended .... within the period allowed for payment thereof, interest amounting to R........... has accrued.

Your remittance has therefore been allocated as follows:-

Provisional tax	R ....
Interest	R ....
Penalty	R ....
TOTAL	R

On the assessment notice which will be issued to you after the end of the tax year, you will be credited with the amount allocated to provisional tax only.

Die uwe, Yours faithfully,

....

Ontvanger van Inkomste - Receiver of Revenue

Reference number — Verwysingsnommer

....

....

....

....

Tax deducted and Interest/Penalty due for the month 19. . .
Belasting afgetrek en Rente/Boete verskuldig vir die maand 19. . .

Date received — Datum ontvang

Tax-Bel. R ....
Int.-Rente R ....
Pen.-Boete R ....
Total-Totaal R ....

PAYE 19
LBS

This form must be used for payments made by EMPLOYERS only

Hierdie vorm moet slegs gebruik word vir betalings wat deur WERKGEWERS gemaak word.

Allocation of Employees' Tax
Toedeling van Werknemersbelasting.

FILE COPY LÊERAFSKRIF

PAYE 19
LBS

Receipt — Kwitansie.

Received from the person named on the front hereof the amount printed by Cash Register

This receipt is not valid unless printed in Cash Register figures.

Ontvang van die persoon op die voorkant hiervan gemeld, die bedrag deur Kasregister gedruk.

Hierdie kwitansie is nie geldig tensy in Kasregister syfers gedruk nie.

Reference number — Verwysingsnommer

3

....

....

....

....

Tax deducted and Interest/Penalty due for the month 19. . .
Rente/Boete verskuldig vir die maand 19. . .

Date received — Datum ontvang

Tax-Bel.: R ....
Int.-Rente: R ....
Pen.-Boete: R ....
Total-Totaal: R ....

PAYE 19
LBS

PAYE
LBS 19

Reference number — Verwysingsnommer

Date received — Datum ontvang

Tax deducted and Interest/Penalty due for the month 19

Belasting afgetrek en Rente/Boete verskuldig vir die maand 19

....

....

Tax Tel. R

Int. Rente R

Pen. Boete R ____________

Total/Totaal: R ____________

Employees' Tax.
Werknemersbelasting.

Receipt for amount paid will be printed in Cash Register figures on the back hereof.

Kwitansie vir bedrag betaal sal op keersy hiervan in Kasregister syfers gedruk word.

LBS
PAYE 20

Verwysingsnommer — Reference number

....
....
....
....

Kwitansie vir bedrag betaal sal op keersy hiervan in Kasregister syfers gedruk word.

Receipt for amount paid will be printed in Cash Register figures on the back hereof.

Datum ontvang — Date received

Periode — Period

Eerste First	Tweede Second

Vir amptelike gebruik — For official use

Belasting Tax		R. . . . . .
Rente Interest	R.	
Boete Penalty	R.	R. . . . . .
	Totaal Total	R. . . . . .

Voorlopige Belasting
Provisional Tax

LBS
PAYE 20

Inkomste moet geskat en die belasting moet soos volg bereken word/Income must be estimated and the tax calculated as follows:

INDIVIDUE — INDIVIDUALS

1. Belasbare inkomste vir die laaste jaar waarvoor u 'n aanslag ontvang het ....
Taxable income for the last year for which you have received as assessment R ....R ....

2. Geskatte belasbare inkomste vir die lopende belastingjaar (uitgesonder dividende
Estimated taxable income for the current tax year (excluding dividends) R ....

3. Geskatte belasbare gedeelte van dividende (verwys na LBS 12 tabelle)
Estimated taxable portion of dividends (refer to tables 12) R ....

Geskatte totale belasbare inkomste.
Estimated total taxable income .... R ....

4. Belasting daarop (soos per tabelle LBS 12
Tax thereon (as per tables Y.12) .... R ....

5. Min: Kortings (verwys na LBS 12 tabelle):-
Less: rebates (refer to tables 12):-

(a) Kinders (Meld aantal).................................
Children (State number .... R ....

TOTAAL BELASTING BETAALBAAR
TOTAL TAX PAYABLE........(A) R ....

Belasting vir hierdie tydperk/Tax for this period:

* Indien betaling vir eerste tydperk is, vul die helfte van belasting betaalbaar soos teenoor (A) getoon hierin OF indien betaling vir tweede tydperk is, vul volle bedrag van belasting betaalbaar soos teenoor (A) getoon, hierin.

* If payment is made for first period, enter one-half of tax payable as shown opposite (A) OR if payment is for second period, enter the whole of tax payable as shown opposite (A).

Min: Belasting voorheen betaal:
Less: Tax previously paid: R ....

Voorlopige belasting ten opsigte van hierdie belastingjaar
Provisional tax in respect of this tax year .... R ....

Werknemersbelasting ten opsigte van hierdie belastingjaar
Employees' tax in respect of this tax year .... R ....

Krediet oorgebring van vorige belastingjaar (soos per aanslagkennisgewing)
Credit brought forward from previous tax year (as per assessment notice) .... R .... R ....

VOORLOPIGE BELASTING BETAALBAAR
PROVISIONAL TAX PAYABLE .... R ....

....

Handtekening van voorlopige belastingpligtige of verteenwoordigende belastingpligtige
Signature of provisional taxpayer or representative taxpayer.

Verwysingsnommer — Reference number

Datum ontvang — Date received

Periode — Period

1975	2de

Vir amptelike gebruik — For official use

Belasting
Tax R ....

Rente
Interest R ....

Boete
Penalty R .... R ....

Totaal
Total R ....

....

....

....

....

Toedeling van Voorlopige Belasting
Allocation of Provisional Tax

LBS
PAYE 20

Hierdie vorm moet slegs gebruik word vir betalings wat deur VOORLOPIGE BELASTINGBETALERS gemaak word.

Sien keersy vir skatting van inkomste en berekening van belasting.

This form must be used for payments made by PROVISIONAL TAXPAYERS only.

See reverse side for estimation of income and calculation of tax.

LÊERAFSKRIF — FILE COPY

LBS
PAYE 20

Kwitansie — Receipt

- Ontvang van die persoon op die voorkant hiervan gemeld, die bedrag deur Kasregister gedruk.
- Hierdie kwitansie is nie geldig tensy in Kasregister syfers gedruk nie.
- Received from the person named in the front hereof the amount printed by Cash Register.
- This receipt is not valid unless printed in Cash Register figures.

Verwysingsnommer — Reference number

LBS
PAYE

Datum ontvang — Date received

Periode — Period

Eerste First	Tweede Second

Vir amptelike gebruik — For official use

Belasting
Tax R ....

Rente
Interest R ....

Boete
Penalty R .... R ....

Totaal/Total R ....

....

....

....

DEPARTEMENT VAN BINNELANDSE INKOMSTE — S.W.A.

DEPARTMENT OF INLAND REVENUE — SWA.

LBS
PAYE 21
DEEL 1
PART 1

ONTVANGER VAN INKOMSTE
RECEIVER OF REVENUE
Privaatsak
13185
Private Bag
WINDHOEK.

U VERWYSINGSNOMMER wat altyd in verband met u registrasie gebruik moet word.

YOUR REFERENCE NUMBER to be used in all matters relating to your registration

Meneer/Menere/Mevrou/Mejuffrou,

INKOMSTEBELASTING: REGISTRASIE VAN WERKGEWER

1. Die besonderhede ten opsigte van u registrasie as werkgewer ingevolge paragraaf 15 van Bylae 3 by die Inkomstebelastingordonnansie, 1974, soos gewysig, is aangeteken.

2. Indien enige van die geregistreerde besonderhede sou verander of indien u sou ophou om 'n werkgewer te wees, moet u my binne veertien dae na die datum waarop die verandering ingetree het of waarop u opgehou het om 'n werkgewer te wees, daarvan verwittig. Vir hierdie doel word 'n voorraad vorms LBS 1(a) ingesluit.

Die uwe,

Ontvanger van Inkomste.

Sir/Gentlemen/Madam.

INCOME TAX : REGISTRATION OF EMPLOYER

1. The details in respect of your registration as an employer in terms of paragraph 15 of Schedule 3 to the Income Tax Ordinance 1974, as amended, have been recorded.

2. If any of the registered particulars should change or if you should cease to be an employer, you must notify me thereof within fourteen days of the date of such change or of the date upon which you ceased to be an employer. For this purpose a supply of forms PAYE 1 (a) is enclosed.

Yours faithfully,

Receiver of Revenue.

DEPARTEMENT VAN BINNELANDSE INKOMSTE — SWA
DEPARTMENT OF INLAND REVENUE — SWA
ADVIES VAN WERKNEMERSBELASTINGSERTIFIKATE UITGEREIK
ADVICE OF EMPLOYEES' TAX CERTIFICATES ISSUED

LBS
PAYE 21
Deel 2.
Part 2.

Werknemersbelastingsertifikate (LBS 5) is bedoel vir uitreiking ten opsigte van belastingaftrekkings wat van die besoldiging van u werknemers gemaak is.

DIE LBS 5 SERTIFIKATE OF AFSKRIFTE DAARVAN KAN NIE AS DUPLIKAATSERTIFIKATE GEBRUIK WORD NIE. VIR HIERDIE DOEL MOET LES 5 (a) SERTIFIKATE GEBRUIK WORD.

Employees' tax certificates are intended for issue in respect of tax deductions which have been made from the remuneration of your employees.

THE PAYE 5 CERTIFICATES OR COPIES THEREOF CANNOT BE USED AS DUPLICATE CERTIFICATES. PAYE 5 (a) CERTIFICATES MUST BE USED FOR THIS PURPOSE.

Die volgende sertifikate word hierby aan u uitgereik:
A. Werknemersbelastingsertifikate LBS 5:
Van No .... tot No ....
getal ....
Van No .... tot No ....
getal ....
B. Duplikaat Werknemersbelastingsertifikate LBS 5(a)
Van No .... tot No ....
getal ....
Van No .... tot No ....
getal ....
Vergelyk asseblief die volgnommers en getal sertifikate uitgereik met die besonderhede hierbo aangegee. In geval van verskille moet u hierdie kantoor dadelik in kennis stel.

L.W. — SERTIFIKATE MOET VEILIG BEWAAR WORD.

The following certificates are hereby issued to you:
A. Employees' Tax Certificates PAYE 5:
From No .... to No ....
quantity ....
From No .... to No ....
quantity ....
B. Duplicate Employees' Tax Certificates PAYE 5 (a)
From No .... to No ....
quantity ....
From No .... to No ....
quantity ....
Please check the seial numbers and quantities of certificates issued with the details shown above. In the case of discrepancies you must advise this office immediately.

N.B. — CERTIFICATES MUST BE KEPT IN SAFE CUSTODY

PAYE 22 Part 1
LBS Deel 1

DEPARTMENT OF INLAND REVENUE – S.W.A.
DEPARTEMENT VAN BINNELANDSE INKOMSTE – S.W.A.

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RECEIVER OF REVENUE
ONTVANGER VAN INKOMSTE
Private Bag
13185,
Privaatsak
WINDHOEK

DATE STAMP
DATUMSTEMPEL

Sir/Madam,

I have to advise you that in terms of paragraph 2 of Schedule 3 to the Income Tax Ordinance 1974 you are regarded as a provisional taxpayer and that you are required to make provisional payments each year as from the

. . . . year of assessment

Provisional payments must be made annually on or before the following dates.

Meneer/Mevrou/Mejuffrou,

Ek moet u meedeel dat u ingevolge paragraaf 1 van Bylae 3 by die inkomstebelastingordonnansie 1974 as 'n voorlopige belastingpligtige beskou word en dat van u verwag word om elke jaar voorlopige betalings te maak met ingang van die

. . . . .jaar van aanslag

Voorlopige betalings moet jaarliks voor of op die volgende datums gemaak word.

Your attention is drawn to the provision of section 66 of the Income Tax Ordinance 1974 as well as paragraph 27 of Schedule 3 in terms of which interest at the rate of seven and a half per cent per annum and a penalty of ten per cent are chargeable if the tax is not paid within the period allowed for payment thereof.

A form PAYE 20 is enclosed for completion and return together with your remittance in respect of the first period.

Yours faithfully,

. . . .
Receiver of revenue

U aandag word gevestig op die bepalings van artikel 66 van die Inkomstebelastingordonnansie 1974 asook paragraaf 27 van Bylae 3 waarkragtens rente teen 'n koers van sewe-en-'n-half persent per jaar en 'n boete van tien persent hefbaar is indien die belasting nie betaal word binne die tydperk vir betaling daarvan toegelaat nie.

'n Vorm LBS 20 word ingesluit vir voltooiing en terugsending saam met u betaling ten opsigte van die eerste periode.

Die uwe,

. . . .
Ontvanger van inkomste

PAYE
LBS 23
Part 1
Deel 1

DEPARTMENT OF INLAND REVENUE – SWA
DEPARTEMENT VAN BINNELANDSE INKOMSTE – SWA

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									P

Receiver of Revenue
Ontvanger van Inkomste

Private Bag
Privaatsak 13185,
WINDHOEK

Date stamp
Datumstempel

Sir/Madam,

APPROVAL FOR CHANGE IN CLOSING DATE

Your application is approved with effect from the

.... year of assessment

Provisional payments must now be made annually on or before the following dates.

Meneer/Mevrou/Mejuffrou,

GOEDKEURING VIR VERANDERING VAN SLUITINGSDATUM

U aansoek is goedgekeur met ingang van die

....................jaar van aanslag.

Voorlopige belasting moet nou jaarliks voor of op die volgende datums betaal word.

Please ensure that the dates of payment appearing on the PAYE 6 forms already in your possession are amended accordingly.

Yours faithfully,

Verseker asseblief dat die datums van betaling op die LBS 6 vorms reeds in u besit, dienooreenkomstig verander word.

Die uwe,

....

Receiver of Revenue/Ontvanger van Inkomste

No. 224] [11 November 1974

DEPARTEMENT VAN BINNELANDSE INKOMSTE – S.W.A.

Ek, JACOB DANIEL DU PLESSIS, Ondersekretaris (Inkomste, S.W.A.), handelende kragtens die bevoegdheid my deur die Sekretaris van Binnelandse Inkomste verleen by artikel 3 van die Inkomstebelastingordonnansie, 1974 (Ordonnansie 5 van 1974), skryf hierby voor:-

1. BELASTINGTABELLE: WERKNEMERSBELASTING.

Kragtens paragraaf 9 (1) van Bylae 3 van die bedoelde Ordonnansie, die belastingtabelle (geïdentifiseer as LBS 10 Volume 1) vir gebruik deur werkgewers soos omskryf in paragraaf 1 van die Bylae.

2. BELASTINGTABELLE : VOORLOPIGE BELASTINGPLIGTIGES.

Kragtens paragraaf 17(5) van Bylae 3 van die bedoelde Ordonnansie, die belastingtabelle (geïdentifiseer as LBS 12 Volume 1) vir opsionele gebruik deur voorlopige belastingpligtiges.

Die belastingtabelle tree in werking op 1 Maart 1975 en bly tot nadere kennisgewing van krag.

Die belastingtabelle sal vanaf 1 Februarie 1975 deur geregistreerde werkgewers en voorlopige belastingpligtiges by die kantoor van die Ontvanger van Inkomste, Privaatsak 13185, Windhoek (poskode 9100) verkry kan word.

J. D. DU PLESSIS,
Ondersekretaris (Inkomste, S.W.A.)

No. 224] [11 November 1974

DEPARTMENT OF INLAND REVENUE – S.W.A.

I, JACOB DANIEL DU PLESSIS, Under-Secretary (Revenue, S.W.A.), acting by virtue of the power conferred on me by the Secretary for Inland Revenue under section 3 of the Income Tax Ordinance, 1974 (Ordinance 5 of 1974), do hereby prescribe:-

1. TAX TABLES : EMPLOYEES' TAX.

In terms of paragraph 9 (1) of Schedule 3 of the said Ordinance, the employees' tax tables (identified as PAYE 10 Volume 1) for use by employers as defined in paragraph 1 of the Schedule.

2. TAX TABLES : PROVISIONAL TAXPAYERS.

In terms of paragraph 17 (5) of Schedule 3 of the said Ordinance, the tax tables (identified as PAYE 12 Volume 1) for optional use by provisional taxpayers.

The tax tables shall come into force on 1 March 1975 and shall remain in force until further notice.

The tax tables will be obtainable at the office of the Receiver of Revenue, Private Bag 13185, Windhoek (postal code 9100) as from 1 February 1975 by registered employers and provisional taxpayers.

J. D. DU PLESSIS,
Under-Secretary (Revenue, S.W.A.).

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