

Debiteure state / Debtors statements

Vanaf einde Julie 2006 sal die voorkoms van u debiteurstaat verander. Ons het 'n nuwe rekenaarprogram verkry wat ons administratiewe werksaamhede verander.

From the end of July 2006 our debtors statements will look different. We acquired a new computer program which combine our administrative procedures.

Regional Service Council

The Regional Service Councils will not charge levies anymore from 1 July 2006. In the future the government will fund them.

We have submitted the final returns of all our clients. The accounts division of the Regional Service Councils will still be in operation for a considerable time and will be keeping contact with us about your account with them. In the long run the outstanding accounts will be handed over for collection.

Foioe

In die verlede het hierdie kantore van die foioe laat oorstaan na die eind foioe saam met die finansiële state. In die toekoms sal ons 'n foioe skryf vir elke taak wat voltooi word, volgens die tyd spandeer. Dit sal veroorsaak dat u deur die jaar kleiner bedrae betaal, en nie 'n eenmalige groot bedrag aan die einde nie.

Reiskoste en logboeke

Die volgende inligting ten opsigte van besigheidsreise moet in u logboek vervat word, indien u u reiskoste teen 'n toelaag wat u ontvang wil eis:

- Datum waarop reis afgelê is
- Plek van waar gery en bestemming
- Hoeveelheid kilometers afgelê

U moet ook verseker dat die afstandmeterlesing aan die begin en einde van die jaar aangetoon word.

Die verskil in afstand tussen die logboek en afstandmeterlesings sal dan as privaat geag word.

Let asseblief daarop dat reise tussen u woning en werkplek as privaat geag word.

Nico van der Schyff (Swiegers Erasmus)

Minimum lone

Plaaswerkers

Hierdie tariewe het verander as volg:

01/03/2005	R785,79
01/03/2006	R885,00

Huisbediendes

Vanaf Desember 2005 het die tariewe verander.

	Per uur	Weekliks	Maandeliks
Minder as 27uur per week	R 4,90	R 132,30	R 573,26
Meer as 27uur per week	R 4,15	R 186,69	R 808,92

Amnesty

Persons who may apply for amnesty:

Any individual, private company, close corporation, trust, unlisted public company, co-operative, insolvent estate or deceased estate which meets certain requirements

The requirements are that—

- the individual or entity must carry on a business;
- the gross income (turnover) of the business during the 2005 tax year was not more than R5 million; and
- in the case of a company or close corporation all the shares or members' interests were held directly by individuals on the last day of the 2005 tax year.

For purposes of the amnesty, the "2005 year of assessment" is defined as the year of assessment which ended during the period of 12 months from 1 April 2004 to 31 March 2005.

Small businesses which are unregistered for tax purposes at the end of the 2005 tax year or which are registered taxpayers but whose income from small business activities has not been declared or has been understated, will benefit from the amnesty.

Method of application

An applicant must apply for amnesty with SARS on a form and at addresses to be prescribed by SARS. Applications forms should be submitted at any time during the period 1 August 2006 to 31 May 2007.

SAIPA Newsletter

Registration of tax practitioners

Section 67A of the Income Tax act provides that every natural person who provides tax advice or completes or assists in completing any return to be submitted to SARS must register with SARS as a tax practitioner.

Please note that Karin and Sarel are registered as tax practitioners.

Medical deductions

SARS now requires additional information to be provided in support of any claim for a medical deduction.

The following must be provided on a medical expenses schedule when submitting the tax return:

- Date of invoice,
- Supplier,
- An indication whether or not the expense is for prescription medication,
- An indication of whether the claim was submitted to the medical aid fund,
- The reason for non-submission to the medical aid fund or the reason for non-reimbursement by medical fund,
- Amount involved.

Income tax returns

Many taxpayers heave a sigh of relief when they receive their tax assessment. Many also think that there is now finality and that payment will close the door on that tax year.

In reality, there is no finality as long as SARS has the statutory power to raise an additional assessment for that year. The Income Tax Act provides that the Commissioner can issue an additional assessment at any time during the three years after the date of assessment, but once those three years have elapsed, he cannot raise an additional assessment unless he is satisfied that the full amount of tax had not been assessed "due to fraud, misrepresentation or non-disclosure of material facts."

PSG

Neem asseblief kennis dat PSG nie meer kantore deel met ons nie. Die nuwe PSG kantore is tussen BKB en die video winkel, Kerkstraat 12, Colesberg.

Johannes Nel is in JC Vorster se plek. Hy kan gekontak word by:

Sel: 073 090 7070
Tel/Faks: 051 753 1767

Posbus 310, Colesberg, 9795.

Ons werk nog steeds nou saam met PSG, maar ons is nie meer *net* gebonde aan hulle as makelaars nie.

Uitbreiding van kantore

Aangesien ons meer spasie benodig by die kantore, gaan ons die ou PSG en tandarts gedeelte ook omskep in ekstra kantore.

Ons vra vriendelik dat u saam met ons verdraagsaam sal wees met die ongerief wat dit sal veroorsaak.

Ons dank u vir die 3 jaar se vriendelike samewerking en hoop om nog baie jare tot u diens te wees.

U is welkom om ons te kontak oor enige punte genoem in hierdie nuusbrieff of vir enige vertaling daarvan.

Let asseblief op die nuwe e-pos adresse.

Sarel Wessels – 083 235 4612 /
swessels@shisas.com

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kwessels@shisas.com

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