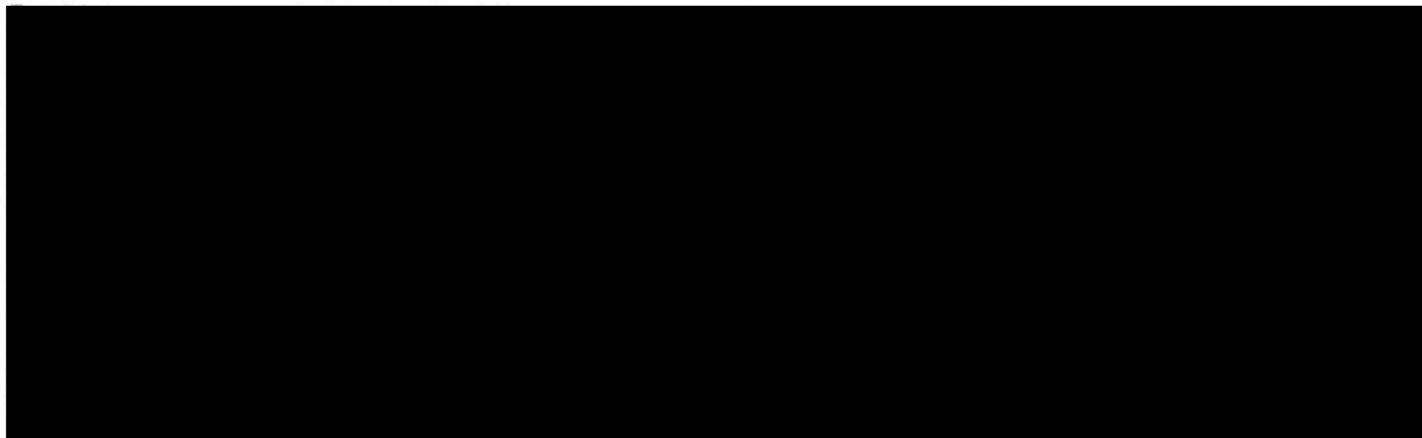




South African Revenue Service



Dear Sir

**DECLARATION OF FOREIGN TAX WITHHELD**

The Commissioner herewith acknowledges receipt of the declaration of foreign tax withheld (form FTW01), that was submitted in terms of section 6quin (3A) of the Income Tax Act No. 58 of 1962, as amended.

We have reviewed the information submitted and our comments thereon are below.

**Comments:**

**1. Section 6quin**

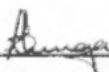
The purpose of section 6quin is to allow a limited foreign tax credit in respect of SA sourced services which were incorrectly taxed by a foreign government. Furthermore, it should be noted that credits claimed under this section should be claimed in the year in which the income accrued to the taxpayer.


**2. Withholding tax on service fees – Zambia**

Date	Country	Foreign Tax Amount
15 March 2017	Zambia	100 032.65

Section 6quin was deleted with effect from 1 January 2016, in respect of years commencing on or after that date. The withholding tax suffered no longer qualifies for a section 6quin rebate. The claim may be considered in terms of section 6quat.

Yours faithfully

  
Amanda Lunga

  
Tebogo Mathosa

**ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN  
REVENUE SERVICE**