




**Application for Tax Directive by non-resident seller of immovable property in South Africa**

1. Please refer to the Policy and Procedures obtainable from the SARS website [www.sars.gov.za](http://www.sars.gov.za)
2. This application can be submitted to: Gauteng Central Enforcement Centre  Private Bag X187, Rivonia, 2128  Fax: 0866102127, 0866102055  nres@sars.gov.za

**Part 1: Particulars of Seller**

Full name of seller	<input type="text"/>		
Date of birth	<input type="text"/>	ID / Passport / Co Reg / Trust number	<input type="text"/>
Income tax reference no	<input type="text"/>	If you are a non-resident, state country of residence	<input type="text"/>
Postal address	<input type="text"/>		
Postal code	<input type="text"/>		
Residential address	<input type="text"/>		
Postal code	<input type="text"/>		

**Part 2: Particulars of Property**

Date of transaction	<input type="text"/>	Gross selling price	<input type="text"/>
Reason for Directive *	<input type="text"/>		
* Kindly attach the relevant supporting documentation, explanation, or other criteria which must be taken into account in your application			
Reason for application:	<input type="checkbox"/> Section 35A(2)(a)	<input type="checkbox"/> Section 35A(2)(b)	<input type="checkbox"/> Section 35A(2)(c) <input type="checkbox"/> Section 35A(2)(d)
Description of property as per Title Deed	<input type="text"/>		

**Part 3: Particulars of Purchaser**

Full name of Purchaser	<input type="text"/>		
Date of birth	<input type="text"/>	ID / Passport / Co Reg / Trust number	<input type="text"/>
Income tax reference no	<input type="text"/>	If you are a non-resident, state country of residence	<input type="text"/>
Postal address	<input type="text"/>		
Postal code	<input type="text"/>	Telephone number	<input type="text"/>

**Part 4: Declaration by Seller**

I,  the above-mentioned Purchaser hereby declare that the information furnished above is true and correct.

Signature  Date

**Calculation of amount to be withheld**

Gross selling price (only if Gross selling pricing exceeds R2m) .....	<input type="text"/>
% on Gross selling price (Individuals - 7.5%; Companies - 10%; Trusts - 15%) .....	<input type="text"/>
Total payable .....	<input type="text"/>