EXTERNAL GUIDE

GUIDE FOR TRANSFER DUTY

VIA EFILING
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1 PURPOSE

- This guide is designed to assist you in the activation of your Transfer Duty account on eFiling, the completion of your TDC01 Declaration, registration for the allocation of a conveyancer registration number on eFiling.

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.

2 INTRODUCTION

- In 2007, the South African Revenue Service (SARS) embarked on a journey to fundamentally change the way in which the organisation operates by using technology as an effective process enabler to ensure improved taxpayer service by enhancing operations and increasing efficiency. These Modernisation initiatives started with the re-engineering of Personal Income Tax (PIT), Pay-As-You-Earn (PAYE) and Value-Added Tax (VAT) and more recently, Transfer Duty.

- The first step of the Transfer Duty journey led to the following enhancements in 2011:
  - Additional validations have been introduced into the form to reduce errors made by the user on the forms.
  - Supporting documents are no longer mandatory on the submission of a Transfer Duty (TDC01) Declaration and users will only need to submit supporting documents when requested to do so by SARS via eFiling.
  - Payment is only required once the declaration has been approved or accepted by SARS.
  - Users are now able to print receipts only once SARS has confirmed that payment has been received in full in its bank account.

- Since the implementation of the changes above for Transfer Duty, the next step was to further enhance the Transfer Duty solution and align it to the Modernisation initiatives implemented for other tax types thus far.

- Key features are highlighted below:
  - The additional channel and integration with 3rd party conveyancing systems
    - Integration with 3rd party conveyancing systems to create an additional channel for the completion of declarations. The integration between the different 3rd party conveyancing systems and SARS will lead to the implementation of single data validation standards that are fully aligned with the required SARS validations directly from 3rd party conveyancing systems.
    - This will ensure that accurate data is captured and submitted for processing and eliminate double capturing. The integration will enable users to:
      - Submit Transfer Duty Declarations or corrections (up until when payment is made).
      - Complete all the work offline and only go online when submitting declarations and supporting documents.
      - Supporting documents will need to be submitted on request from SARS and can be submitted using the 3rd party conveyancing systems.
- If the user received a letter from SARS requesting him/her to submit supporting documents or to revise the declaration, the user will have only one opportunity to revise the Declaration before submitting it to SARS.
  - A new Transfer Duty dashboard to enable users to view the status of their Transfer Duty transactions. Users will also be able to receive correspondence and dashboard updates directly when synchronising.
  - Users will be able to electronically cancel submitted Transfer Duty Declarations via their 3rd party conveyancing systems at any time. A request for cancellation after payment made will automatically be seen as a request for a refund and therefore the supporting documents must be attached to process the refund.
  - Users will be able to make corrections via their 3rd party conveyancing systems to submitted declarations, up until when payment is made. Payment can only be made once the declaration has been approved or accepted by SARS and receipts will only be printed once SARS has confirmed that payment has been received in full in its bank account.

- The redesigned Transfer Duty Declaration and Process
  - The previous five declaration forms have been merged into one dynamic form. This new form is in Flex and can only be opened with Flash Player but can be saved in PDF. This form is referred to as the TDC01.
  - Users can now create a customised form containing only the required fields for completion, by way of a wizard.
  - The user can save the declaration at any time and then re-open the declaration at a later stage to complete.
  - A separate automated tax calculator that can be used to calculate the Transfer Duty owed has been added on the form. Once the calculator is triggered the user will be shown the calculated result on his or her computer screen.
  - The user will be able to request for status on a declaration submitted.
  - Users will be able to electronically cancel submitted Transfer Duty Declarations at any time. A request for cancellation after payment was made will automatically be seen as a request for a refund and therefore the supporting documents must be attached to process the refund.
  - Users will be able to make corrections on eFiling to submitted declarations, up until when payment is made. Payment can only be made once the declaration has been approved or accepted by SARS and receipts will only be printed once SARS has confirmed that payment has been received in full in its bank account.

- The Financial account number based on the Transfer Duty number will enable the user to use the eAccount function to:
  - To reallocate a credit on the account to another debit,
  - Draw an Interim Statement of Account and analyse and manage payments more effectively.

- The registration of conveyancers via eFiling
  - Conveyancers can now register on eFiling to be allocated a registration (TD-XXXXXXX) number.
  - The registration application will only be done through eFiling.
  - Registration with SARS as a conveyancer is voluntary. However, registration will enable SARS to effectively facilitate refunds much quicker in the future.
  - Deregistration of conveyancer.
3 REGISTERING AS CONVEYANCER OR MAINTAINING CONVEYANCER DETAILS – ONLY APPLICABLE TO CONVEYANCERS

- Registration of conveyancers is not enforced by the legislation and therefore voluntary.
- The conveyancer must have an eFiling profile to register or maintain details. If you have no existing profile, create a profile as per the existing eFiling profile registration process.
- Login using eFiling profile details.

- Click on “Services” from the main menu on top of the screen, and then select “Conveyancer Registration” option under additional services.
- Read the displayed terms and conditions on conveyancer’s registration. Click on “Continue” to proceed with the registration. The Registration as a Conveyancer (RC01) form in html format will be displayed.

- The conveyancer’s details will be prepopulated if registration was previously submitted.
- Capture all the details if the form is not prepopulated.
- Capture or update the following details:
Part 1: Particulars of Conveyancer
- Initials
- First Name
- Surname
- Date of Birth
- Identification Type (Please take note this field will not be editable)
- ID Number (Please take note this field will not be editable)
- Nationality
- Income Tax number
- Email address
- Postal address
- Physical address
- Business tel number
- Fax number
- Cell number
- Date of starting to complete declarations
- Preferred medium of communication (email, postal service, fax)

Part 2: Particulars of practice / trading name
- Name
- Registration Number
- Email address
- Web address
- Practice Income Tax Number
- PAYE number (if required) VAT number (if required)

Part 3: Law Society Membership
- Are you a member of the Law Society of South Africa? (This field is mandatory)
- Membership number

Part 4: Declaration by the conveyancer
- Select the check box to confirm that the information completed on the form is true and correct.

Submit the form once it is complete by selecting the “Submit” button.

A proof of registration with the assigned registration number (TD – XXXXXXXX) will be displayed once the information is successfully registered on eFiling.
- Click “Print” to print the proof of registration.
- **Note:**
  - No relevant material is required when registering as a conveyancer.
  - SARS will not send an email or SMS notifications to confirm registration.

4 **DEREGISTRATION OF CONVEYANCER**

- Login using eFiling profile details. Click on “Services” from the main menu on top of the screen, and then select “Conveyancer Registration” option under additional services.

- Click on “Continue” to proceed with the registration. The Registration as a Conveyancer (RC-01) form in html format will be displayed.
- Click on “Deregister” button.
Click on “Continue” to deregister. A confirmation message will be displayed.

5 REGISTRATION AND UPDATING THE TRANSFER DUTY ACCOUNT

- **Note:** This functionality is available on both Organisation and Tax Practitioner eFiling profiles, irrespective of being a registered conveyancer or not.

- Users will only be able to submit Transfer Duty Declarations on the new system once they have activated their Transfer Duty account. Users who are on the old system and have not activated their Transfer Duty accounts on the new system will not be able to use the new system.

- **Note:** The process to activate the Transfer Duty account will be a once off process in order for the user to obtain a Transfer Duty Financial Account Number.

- Navigate to [www.sarsefiling.co.za](http://www.sarsefiling.co.za)
Click on “LOGIN” if you are a registered eFiler. If you are not a registered eFiler click on “REGISTER” and follow the quick steps to register as an eFiler. To register for eFiling go to www.sarsefiling.co.za

Important:

- The conveyancing firm must ensure that they are registered on eFiling using an Organisation profile.
- Organisation details must be correct and must be that of the Organisation and not of the employees.
- All employees that will be working on Transfer Duty must be registered on the organisation profile using the “Register New” function under “Organisation” with their own login name and not separately register on the eFiling as an individual profile. A guide for administrative rights is available to assist.

To activate the new Transfer Duty system, follow the steps below.

Please take note that once registered for Transfer Duty, the account is not transferable to another profile.

Select DUTIES & LEVIES and choose the correct taxpayer from the Taxpayer List as shown below.
- Click on “Register” from the side menu options under “Transfer Duty” and you will be taken to the REGISTRATION FOR TRANSFER DUTY screen.

- Complete the banking details of the trust account where refunds must be paid to, in the event that a refund might be requested after the cancellation of the transfer duty transaction.
Complete the Income Tax reference number of the firm/partnership/individual (depending on the name in which the organisation profile on eFiling has been created) in the “Reference Number” field.

Important notes:
- Under no circumstances should the employee’s income tax number be used.
- No VAT or PAYE number must be entered.
- If it is a company, use the company income tax number which starts with a “9”.
- If it is a partnership, the details of the main partner must be used.
- If it is a sole proprietor, the details of the sole proprietor must be used.

If you click on “Register” and the details are not completed correctly the following screen will be displayed with a pop-up message:

Click on “OK” and you will be taken back to the REGISTRATION OF TRANSFER DUTY page.

The banking details captured when registering or updating your details will be sent for verification. The following message will be displayed when you click “Register” function where banking details verification failed.
Click on "Update Details" to update your details. The pop-up message as per the screen below will be displayed.
• If you click on “Cancel” you will be taken back to the REGISTRATION OF TRANSFER DUTY page.

• If you click on “OK” you will be redirected to the “Update Organisation Details” screen.

• Make the necessary corrections.
- If you click on “Reset” all the changes that you have just made will be cleared. If you click on “Back” you will be taken back to the REGISTRATION OF TRANSFER DUTY page.

- Once you have made the necessary corrections, click on “Update Details”.

- If you click on “Back” you will be taken back to the previous screen.

- If you click on “Continue” this screen will be displayed.

- If you click on “Register” without ticking that the information furnished is true and correct, you will not be able to continue.
- Click “OK” and then tick the box declaring that the information furnished in this application is true and correct. Then click on “Register”.

- You cannot register a user twice; if you try to re-register a user the following screen will be displayed.

- Once the registration process is completed and approved by SARS, the following screen with the registration outcome will be displayed:
• The Transfer Duty account will be activated and the user will now be able to request and proceed with the Transfer Duty Declaration.

• If you want to add a new user that will be working with Transfer Duty in an organisation, follow the steps below to register a new user:

• Select “Register New”, under “User” from the side menu options under USER and complete the information requested.
- Select the relevant role for the specific user and click on “Continue”.

- The following screen will be displayed:

- Click on “Continue”.

- A new user has been successfully added to the organisation, and he/she can continue to work on any Transfer Duty transaction within the organisation.

6 REQUESTING THE TRANSFER DUTY DECLARATION

- A user will be able to request the TDC01 Declaration after the Transfer Duty Financial Account Number has been assigned to the legal entity.

- **Note:**
  - At this point a TD Number will automatically be generated for each Transfer Duty transaction created within the legal entity and displayed on the Transfer Duty Work Page.
The Transfer Duty Declaration can be opened only with Flash Player; however it can be saved in PDF format.

Select “Request Declaration” from the side menu options under DUTIES AND LEVIES. The Transfer Duty Work Page will be displayed where the Transfer Duty Declaration will be issued under “Return Type”. Click on the hyperlink ”Transfer Duty” to open the declaration.

7 COMPLETING THE TRANSFER DUTY DECLARATION

The required containers on the new Transfer Duty Declaration are made available through a wizard that will open up the required fields for completion. The purpose of the wizard is to firstly facilitate the transaction type and secondly the transaction status in terms of a tax exemption and thirdly provide for all the transfer information.

Note:
- The mandatory fields on the Transfer Duty Declaration will be indicated in red. However, the following fields will always be mandatory, as the information provided will be used for the validation process:
  - Identity number
  - Date of Birth
  - Income Tax number
  - Annual income if no Income Tax number is specified
  - Company/CC/Trust registration number

The Transfer Duty Declaration can be saved at any point in time and completed at a later stage. There is no need to first complete all the mandatory fields before the declaration is saved. Saved declarations can be opened and revised before being submitted.

While on a specific field and the TAB button is pressed, the user will be directed to the next active field and not the next mandatory field. If the declaration is not saved, all the information will be lost.

If Field A + B = C, Field C is seen as the auto sum field. If Field A is completed, the user must press TAB to move out of Field A before any auto sum will be performed in Field C.

After clicking on the hyperlink “Transfer Duty” the wizard will be displayed as shown below:
## External Guide

**Guide for Transfer Duty via EFiling**

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### Transfer Duty Transaction Type

| Undivided Transfer of Property |  
|-------------------------------|---
| Normal                        | ☑️
| Donation                      | ☐️
| Exchange                      | ☐️
| Partition                     | ☐️
| Usufruct                       | ☐️
| Bare Dominiun                 | ☐️
| Fideicommissum                | ☐️
| Usus                          | ☐️
| Habitat                       | ☐️

**Transaction Status**

Is the transaction exempt from transfer duty? 

- Y ☐️
- N ☐️

**Transfer Information**

- Number of Sellers / Transferor / Time Share Company: ☐️
- Number of Buyers / Transferee: ☐️
- Number of Estate Agents: ☐️

---

- Only one of the following options can be selected and each option is explained below.
Undivided Transfer of Property

- **Normal**
  - This is the normal sale of a property between a willing buyer and seller dealing at arm’s length in an open market.

- **Donation**
  - This is defined as any gratuitous disposal of property, including any gratuitous waiver or renunciation of a right. For a disposal to be gratuitous, it needs to be for no consideration or free.

- **Exchange**
  - This is defined as something given in return for something received, for example, where two or more properties are being exchanged with or without any other consideration.
  - Please note that there is usually a greater value and lower value property involved. Ensure that the greater value property is captured first and the same transaction reference number must be captured under the heading “Transaction Reference of Related Exchange Transaction” in the field “Transfer Duty Reference Number”. When the lower value property transaction is done, please capture the greater value property transaction reference number in the mentioned fields.

- **Partition**
  - An action for partition usually arises when there is a dispute as to how to divide property, or in a dispute as to whether property should be sold. Normally, a partition order provides for an appraisal of the total property, which sets the price for one of the parties to buy out the other's half.

- When “Usufruct, Fideicommissum, Bare Dominium, Usus or Habitatio” is selected, the wizard will expand to include “Acquisition/Renunciation”. Acquisition refers to the act of gaining a real right and Renunciation refers to the rejection of the real right.

- **Usufruct**
  - A limited real right to use and derive profit/benefit from property that belongs to another, as long as the property is not damaged.

- **Fideicommissum**
  - A fideicommissum is a grant of property to a person subject to a condition that he/she will hand over the same either wholly or in part, either immediately or after a certain time, and either simply or conditionally, to a third party.

- **Bare Dominium**
  - A real right of ownership in respect of property that is subject to the rights of holders of certain limited real rights, e.g. usufruct or habitatio.

- **Usus**
  - The personal right of use (usus) is a lesser right than usufruct. It entitles a person to use another’s property, but not to appropriate the fruits of the property.

- **Habitatio**
  - A limited real right to inhabit the house/dwelling of another but the holder of the right has a right to residence only, not to the profit/benefit from the property.

- **Note**: Where any renunciation together with any acquisition is applicable, two separate transactions must be submitted.
**Servitudes**

- Where “Servitudes” is selected, no sub question will be asked, and only the Transaction Status and Transfer Information will be displayed:

  ![Transfer Duty Transaction Type](image)

  ![Transaction Status](image)

  ![Transfer Information](image)

  ![Create Form](image)

- **Servitudes**
  - A registered real right that a person has over the immovable property of another. It grants the holder a benefit in or prohibits the normal rights of ownership, for example, right of way, power lines, etc.

**TRANSACTION STATUS**

- **Is the transaction exempt from Transfer Duty?**
  - If YES, the applicable exemption must be selected from the drop down list. An ‘other’ option will be available, and if ‘other’ is selected, the user will be able to specify the act / regulation in terms of which the exemption is granted. You will note that the drop down list does not make provision for a section 9(15) exemption applicable to transactions subject to VAT. In these cases please select “Yes” and “Other” and specify section 9(15) of the Transfer Duty Act.

- **Acquisitions of property by the following persons are exempt from Transfer Duty according to section 9 of the Transfer Duty Act No. 40 of 1949:**
  - Government and provincial administration
- Municipality
- Water services provider
- Public Benefit Organisations (PBO) and any institution, board or body exempt from income tax by section 10(1)(cA)(i) of the Income Tax Act, 1962
- A public hospital
- Heirs or legatees
- Surviving or divorced spouse
- Subsidiary company managed and controlled outside the Republic.

The following acquisitions are exempt subject to certain conditions/provisions:
- Partition between joint owners
- Sole ownership by a joint owner
- An undivided ½ share in property where the other spouse acquired the property prior to date of marriage
- Asset-for-share transactions
- Share-for-share transaction
- Amalgamation transactions
- Intra-group transactions
- Liquidation distributions
- Transfer of property from a superannuation fund of former TBVC and self-governing territories and other similar funds into the Government Employees’ Pension Fund
- State land made available by the Minister of Land Affairs
- Where the value of property does not exceed an amount equal to any advance/subsidy granted (Provision of Land Assistance Act No. 126 of 1993)
- The registration of any property transferred by any PBO approved by the Commissioner to any other entity which is controlled by that PBO
- Correction of error in registration provided that the transfer duty payable has been duly paid
- Registration jointly in the names of partners of any property which is registered in the name of the partnership.
- Transfers to trustees, administrators, beneficiaries and insolvent persons as a result of any of the following actions as applicable:
  - Termination of appointment of the administrator of a Trust or trustee of an insolvent estate
  - Transfer from administrator to beneficiary in terms of a will or other written instrument
  - Where property is restored to the insolvent
  - Registration of property in the name of the trustee in said capacity according to the Trust Property Control Act, 1988.
- Transfer to surety
- Transactions declared void by a competent Court
- Transactions becoming void by insolvency of seller
- Transactions abandoned by trustee on insolvency of purchaser
- Exchange of adjoining portions of mining properties
- Expropriation or compulsory sale under any law
- Any transaction which for purposes of the Value-Added Tax Act 1991, is a taxable supply of goods to the person acquiring property
- Property operated and managed by a person on behalf of a rental pool scheme in terms of section 52 of the Value-Added Tax Act, 1991
- Conversion or renewal of mineral rights in terms of the Mineral and Petroleum Resources Development Act, 2002
- Conversion of a share block share to a sectional title unit by a natural person
TRANSFER INFORMATION

- Where "Undivided Transfer of Property" or "Servitudes" is selected, the following Transfer Information will be displayed:

![Transfer Information](image)

- **Number of Sellers/Transferors/Time Share Company**
  - This must be completed to determine how many containers must be created.
  - The maximum number of sellers/transferors/existing shareholders allowed is 30.

- **Number of Buyers/Transferees**
  - This must be completed to determine how many containers must be created.
  - The maximum number of buyers/transferees/new shareholders allowed is 30.

- **Number of Estate Agents**
  - This must be completed to determine how many containers must be created.
  - The maximum number of estate agents allowed is 10.

- When you have completed all the required fields on the wizard, click on "Create Form" and the following will be displayed:

![Info](image)

- When the user clicks on "OK", a customised form based on the answers captured for the questions posed will be created.
Each container on the Transfer Duty Declaration is explained below:

**TRANSACTION REFERENCE**

- **Transfer Duty Reference Number**
  - This number will automatically be generated by eFiling and will consist of 10 characters. This field will be locked and not editable.

**TRANSACTION TYPE**

- **Transaction Type Purchased**
  - The Transaction Type will be pre-populated from the selection made in the “Transfer Duty Transaction type” container in the wizard.

**DETAILS OF SELLER/TRANSFEROR/TIME SHARE COMPANY**

- **Nature of Person**
  - The user can select the applicable nature of person from a drop down list.
• **Full Name**
  - The full name of the seller must be completed.

• **Surname / Registered Name**
  - The surname of the seller or the registered name under which the seller’s business trades must be completed.

• **Initials**
  - The initials of the seller must be completed.

• **ID No.**
  - The identity number of the seller must be completed. If the seller does not have a South African ID number, a valid passport number must be captured in the field for passport number.

• **Date of Birth (CCYMMDD)**
  - The date of birth of the seller must be completed in the following format (CCYMMDD).

• **Passport Country (e.g. South Africa = ZAF)**
  - The Passport country must be the country of issue for the seller, and can be selected from a drop down list. Refer to the attached annexure for a list of the passport countries.

• **Cell No.**
  - Only a 10 digit numeric number must be entered.

• **Passport No.**
  - This field must be completed if the seller does not have a South African ID number.

• **Income Tax No.**
  - The income tax number of the seller must be completed.

• **If you are not registered for Income Tax, state your annual income from all sources.**
  - The seller’s annual income must be completed if the seller is not registered for Income tax.

• **If non-resident, state country of residence**
  - The country of residence must be completed if the seller is not a South African resident, e.g. Botswana.

• **VAT No. if applicable**
  - The VAT registration number of the seller (if the seller is a registered VAT vendor) must be completed. Where the standard or zero rate is applicable, the VAT reference number of the seller must be captured, otherwise the transaction will be regarded as being subject to Transfer Duty.

• **Company/CC/Trust Reg No.**
  - The Registration number of the Company/CC or Trust must be completed.

• **Natural Person**
  - Yes or No must be completed if the seller is a natural person.

• **Fixed Period (years)**
  - This will only be used for certain transactions where a fixed period is applicable e.g. acquisition of a usufruct for 10 years.

• **Connected Person to the Purchaser**
  - If the seller and purchaser are related as defined in the Income Tax Act No. 58 of 1962, a YES must be completed. SARS requires two detailed estate agent valuations from third party agencies to be submitted.

• **Share Percentage**
  - If the transaction involves the transfer of property as a share percentage, the share percentage must be clearly stipulated in the blocks provided. Ensure that the correct percentage is used, for example, a 0.331 share in a property must be captured as 33.10% (0.331 x 100)

• **Gender**
  - Male or Female must be specified.

• **Marital Status (Applicable to natural persons)**
  - Specify if the seller is Not Married/Married in Community of Property or Married Out of Community of Property.

• **Marital Notes**
- If the seller is married in any other way than mentioned above, it must be completed in this field. Please complete according to the marital regime under which the seller is married.

**Spouse Initials**
- The spouse’s initials must be completed.

**Spouse ID No.**
- The identity number of the seller’s spouse must be completed. If the spouse does not have a South African ID number, a valid passport number must be captured in the field for passport number.

**Spouse Passport No.**
- This field must be completed if the seller’s spouse does not have a South African ID number.

**Passport County (e.g. South Africa = ZAF)**
- The Passport country must be the country of issue for the seller, and can be selected from a drop down list. Refer to the attached annexure for a list of the passport countries.

**Date property acquired by Seller (CCYYMMDD)**
- The date on which the property was acquired by the seller must be completed in the blocks provided.

**Original Purchase Price**
- The purchase price on which the seller acquired the property must be completed. Where property was inherited or donated, R0.00 will be acceptable.

**Effective Date of Transaction (Date of last signatory) (CCYYMMDD)**
- The Effective Date of Transaction is the actual date that the last transferor signed the agreement or the date the agreement is to take effect. It is not the last date of the past party to sign the agreement. The system will generate the effective date by taking the last date signed by the last party and will populate that date in the container “Details of the Property”.

**DETAILS OF PURCHASER/TRANSFEREE**

- **Deeds No.**
  - The Deeds number as per the conveyancer’s records must be completed. A maximum of 30 characters will be allowed in this field. This field is mandatory.

- **Nature of Person**
  - The user can select the applicable nature of person from a drop down list.

- **Full Name**
  - The full name of the purchaser must be completed.

- **Surname / Registered Name**
  - The surname of the purchaser or the registered name under which the purchaser’s business trades must be completed.

- **Initials**
  - The initials of the purchaser must be completed.

- **ID No.**
• The identity number of the purchaser must be completed. If the purchaser does not have a South African ID number, a valid passport number must be captured in the field for passport number.

• **Date of Birth (CCYYMMDD)**
  - The date of birth of the purchaser must be completed in the following format (CCYYMMDD).

• **Passport Country (e.g. South Africa = ZAF)**
  - The Passport country must be the country of issue for the purchaser, and can be selected from a drop down list. Refer to the attached annexure for a list of the passport countries.

• **Cell No.**
  - Only a 10 digit numeric number must be entered.

• **Passport No.**
  - This field must be completed if the purchaser does not have a South African ID number.

• **Income Tax No.**
  - The income tax number of the purchaser must be completed.

• **If you are not registered for Income Tax, state your annual income from all sources.**
  - The purchaser’s annual income must be completed if the purchaser is not registered for Income tax.

• **If non-resident, state country of residence**
  - The country of residence must be completed if the purchaser is not a South African resident, e.g. Botswana.

• **VAT No. if applicable**
  - The VAT registration number of the purchaser (if the purchaser is a registered VAT vendor) must be completed. Where the standard or zero rate is applicable, the VAT reference number of the purchaser must be captured, otherwise the transaction will be regarded as being subject to Transfer Duty.

• **Company/CC/Trust Reg No.**
  - The Registration number of the Company/CC or Trust must be completed.

• **Natural Person**
  - Yes or No must be completed if the purchaser is a natural person.

• **Fixed Period (years)**
  - This will only be used for certain transactions where a fixed period is applicable e.g. acquisition of a usufruct for 10 years.

• **Connected Person to the Purchaser**
  - If the seller and purchaser are related as defined in the Income Tax Act No. 58 of 1962, a YES must be completed. SARS requires two detailed estate agent valuations from third party agencies to be submitted.

• **Share Percentage**
  - If the transaction involves the transfer of property as a share percentage, the share percentage must be clearly stipulated in the blocks provided. Ensure that the correct percentage is used, for example, a 0.331 share in a property must be captured as 33.10% (0.331 x 100)

• **Gender**
  - Male or Female must be specified.

• **Marital Status (Applicable to natural persons)**
  - Specify if the purchaser is Not Married/Married in Community of Property or Married Out of Community of Property.

• **Marital Notes**
  - If the purchaser is married in any other way than mentioned above, it must be completed in this field. Please complete according to the marital regime under which the purchaser is married.

• **Spouse Initials**
  - The spouse’s initials must be completed.

• **Spouse ID No.**
  - The identity number of the purchaser’s spouse must be completed. If the spouse does not have a South African ID number, a valid passport number must be captured in the field for passport number.
- Spouse Passport No.
  - This field must be completed if the purchaser’s spouse does not have a South African ID number.
- Passport County (e.g. South Africa = ZAF)
  - The Passport country must be the country of issue for the seller, and can be selected from a drop down list. Refer to the attached annexure for a list of the passport countries.
- Date property acquired by Seller (CCYYMMDD)
  - The date on which the property was acquired by the seller must be completed in the blocks provided.
- Original Purchase Price
  - The purchase price on which the seller acquired the property must be completed. Where property was inherited or donated, R0.00 will be acceptable.
- Effective Date of Transaction (Date of last signatory) (CCYYMMDD)
  - The Effective Date of Transaction is the actual date that the last transferor signed the agreement or the date the agreement is to take effect. It is not the last date of the past party to sign the agreement. The system will generate the effective date by taking the last date signed by the last party and will populate that date in the container “Details of the Property”.

**DETAILS OF CONVEYANCER/ATTORNEY**

- **Conveyancing Firm**
  - The name of the conveyancing firm conducting the Transfer Duty transaction must be completed.
- **Name of Conveyancer**
  - The name of the conveyancer conducting the Transfer Duty transaction must be completed.
- **Bus Tel No.**
  - Only numeric digits must be entered.
- **Fax No.**
  - Only numeric digits must be entered.
- **Contact email**
  - The email address of the conveyancer or the conveyancing secretary must be entered.

**DETAILS OF ESTATE AGENT**

- **Commission Payable on this Transaction (Only if the Agent is a registered VAT Vendor)**
  - The total commission including VAT (if applicable) must be completed.
• **Bus Tel No.**
  - Only numeric digits must be entered.

• **Fax No.**
  - Only numeric digits must be entered.

• **Surname**
  - The surname of the estate agent must be completed.

• **Cell No.**
  - Only a 10 digit numeric number must be entered.

• **Initials**
  - The initials of the estate agent must be completed.

• **Income Tax No.**
  - The income tax number of the estate agent must be completed.

### DETAILS OF THE PROPERTY

<table>
<thead>
<tr>
<th>Details of the Property</th>
<th>SALES 1</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Is the property an enterprise asset for VAT purpose?</strong></td>
<td>Y No</td>
</tr>
<tr>
<td><strong>Was any input tax claimed in respect of the property?</strong></td>
<td>Y No</td>
</tr>
<tr>
<td><strong>Date of Transaction/Acquisition (CCYMMDD)</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Nature of property</strong></td>
<td></td>
</tr>
<tr>
<td>Occupied as primary residence</td>
<td></td>
</tr>
<tr>
<td>Let as residence</td>
<td></td>
</tr>
<tr>
<td>Other residential property</td>
<td></td>
</tr>
<tr>
<td>Commercial Building</td>
<td></td>
</tr>
<tr>
<td>Industrial building</td>
<td></td>
</tr>
<tr>
<td>Vacant land</td>
<td></td>
</tr>
<tr>
<td>For what purpose will the property be used?</td>
<td></td>
</tr>
<tr>
<td><strong>Are the provisions of section 5A of the Income Tax Act, 1952 (applicable) (i.e. bought from a non-resident)?</strong></td>
<td>Y No</td>
</tr>
</tbody>
</table>

• **Is the property Improved or Unimproved?**
  - Improved property is land with one or more structures on it. Unimproved (vacant) property has no buildings or improvements on it. The relevant option must be selected.

• **Bought by Private treaty or Public auction**
  - A private treaty sale is where the seller sets the asking price and waits for someone who wants to buy. An auction is a public sale where buyers bid against each other to purchase a property. If the highest bid is acceptable to the seller, a sale occurs. The relevant option must be selected.

• **How was property used?**
- Occupied as primary residence - A person's primary residence is the dwelling where they usually live, typically a house or an apartment. A person can only have one primary residence at any given time.
- Let as residence – Where a property is rented as a residence.
- Used for business purposes – If a property is being used to conduct business.
- Other – If the property is used for any other reason than mentioned above, the reason must be stated in the blocks provided under “State use”.

- **Nature of property**
  - Primary residence - A person's primary residence is the dwelling where they usually live, typically a house or an apartment. A person can only have one primary residence at any given time.
  - Other residential property – Property which is used for residential purposes, other than the primary residence, e.g. holiday home.
  - Small holding – A piece of land under 50 acres that is used for cultivation.
  - Farm – An area of land and its buildings used for growing crops and/or rearing animals.
  - Commercial building – A commercial building is a building that is used for commercial use. Types can include office buildings, warehouses, or retail.
  - Industrial building – A building used for manufacturing or distribution, e.g. factory or workshop.
  - Mining property/rights – Ownership of mineral rights to mine in a specific area.
  - Other - If the nature of the property is not defined above, the “other” block must be selected.

- **For what purpose will the property be used?**
  - A description of the purpose of use of the property must be completed in the blocks provided. This field is very important, especially where a Vatable transaction is applicable.

- **Are the provisions of section 35A of the Income Tax Act, 1962, applicable? (i.e. bought from a non-resident)**
  - Section 35A states that if a purchaser pays any amount to a non-resident seller, in respect of the disposal by that seller of immovable property in the Republic, the purchaser must withhold and amount equal to:
    - 5% of the amount payable where the seller is a natural person.
    - 7.5% of the amount payable where the seller is a company.
    - 10% of the amount payable where the seller is a trust.
  - The relevant block must be selected. For full details, please see the external guide relating to Withholding Tax on the SARS website, www.sars.gov.za

**VALUATION OF TRANSACTION**

- **Local Authority Valuation (Urban Properties)**
  - The latest valuation in the records of the Local Authority.

- **Value of property**
  - The fair market value of the property as agreed in the contract, e.g. deed of sale must be completed.

- **Land Value**
  - The fair market value of the land must be completed.

- **Improvement Value**
The fair market value placed on a building on the land must be completed. Should you not have a separate valuation for land and improvements, capture the full value under improvements value. Note that the GREATER valuation must be captured. Also take note of the following rule: Where a 1/3 share has been bought for R1 000 000, it means that the FAIR MARKET VALUE of the property is R1 000 000 * 3 = R3 000 000. Should the estate agent valuation be R2 500 000, the value of R3 000 000 must be captured as the GREATER value.

- **Total Fair Value**
  - The total fair market value as determined above will be automatically calculated by the form.

- **Amount of bond**
  - The mortgage bond amount acquired by a bank in order to finance the property must be completed.

- **Monthly Rental Value**
  - The monthly rental amount that was paid if the property was rented must be completed. This must be as per the two independent valuations obtained and applies only when a habitatio or usus is either acquired or renounced.

- **Occupational Rent/Interest Paid or Payable**
  - The amount paid or payable by the person occupying the property to the party in whose name the property was registered originally, if the registration of transfer did not take place at the same time as the occupation date.

- **Consideration (previously referred to as the “Selling Price” field)**
  - The Consideration of the property must be completed. Where VAT is applicable and VAT is excluded from the consideration, the 15% VAT must be calculated and added to the consideration. A consideration always includes VAT.

- **Any Other Consideration Payable**
  - Any other or extra consideration that was payable must be completed. Please note that any other consideration payable by the purchaser to obtain registration of the property must be added, e.g. arrear rates and taxes, commission. Please take note of the 5% rule where a public auction is applicable.

- **Total Consideration**
  - The total Consideration as determined above will be automatically calculated by the form.

**CALCULATION OF DUTY AND PENALTY/INTEREST**
• **Transfer Duty Payable on**
  - The consideration or the declared value as determined in the contract, e.g. deed of sale will be pre-populated.

• **Natural Person and Persons other than Natural Persons**
  - The current Transfer Duty rates are applicable to properties acquired under purchase agreement concluded on or after 1 March 2017, and apply to all persons.

<table>
<thead>
<tr>
<th>VALUE OF PROPERTY (Rand)</th>
<th>RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 – 900 000</td>
<td>0%</td>
</tr>
<tr>
<td>900 001 – 1 250 000</td>
<td>3% of the value above R900 000, but does not exceed R1 250 000</td>
</tr>
<tr>
<td>1 250 001 – 1 750 000</td>
<td>R10 500 plus 6% of the value above R 1 250 000 but does not exceed R1 750 000</td>
</tr>
<tr>
<td>1 750 001 – 2 250 000</td>
<td>R40 500 plus 8% of the value above R 1 750 000 but does not exceed R 2 250 000</td>
</tr>
<tr>
<td>2 250 001 - 10 000 000</td>
<td>R80 500 plus 11% of the value above R 2 250 000 but does not exceed R 10 000 000</td>
</tr>
<tr>
<td>10 000 001 and above</td>
<td>R933 000 plus 13% of the value exceeding R10 000 000</td>
</tr>
</tbody>
</table>

• In respect of transactions entered into between 1 March 2016 and 28 February 2017, the applicable rates are as follows:
  - For natural persons and non-natural persons:
    - 0% on the consideration or value, not exceeding R 750 000
    - 3% on the consideration or value, exceeding R750 000 but not exceeding R1 250 000;
    - 6% on the consideration or value, exceeding R1 250 000 but not exceeding R1 750 000;
    - 8% on the consideration or value, exceeding R1 750 000 but not exceeding R2 250 000;
    - 11% on the consideration or value, exceeding R2 250 000 but not exceeding R10 000 000; and
    - 13% of the value, exceeding R10 000 000.

• In respect of transactions entered into between 1 March 2015 and 29 February 2016, the applicable rates are as follows:
  - For natural persons and non-natural persons:
    - 0% on the consideration or value, not exceeding R 750 000
    - 3% on the consideration or value, exceeding R750 000 but not exceeding R1 250 000;
    - 6% on the consideration or value, exceeding R1 250 000 but not exceeding R1 750 000;
    - 8% on the consideration or value, exceeding R1 750 000 but not exceeding R2 250 000; and
    - 11% of the value, exceeding R2 250 000.

• In respect of transactions entered into between 23 February 2011 and 28 February 2015, the applicable rates are as follows:
  - For natural persons and non-natural persons:
    - 0% on the consideration or value, not exceeding R 600 000
    - 3% on the consideration or value, exceeding R600 000 but not exceeding R1 000 000;
- 5% on the consideration or value, exceeding R1 000 000 but not exceeding R1 500 000;
- and
- 8% of the value, exceeding R1 500 000.

- In respect of transactions entered into between 1 March 2006 and 22 February 2011, the applicable rate for juristic persons (other than natural persons):
  - 8% on the consideration or value.

- **Sub total**
  - The total amount as determined in the blocks provided above will be populated.

- **Penalty/Interest**
  - Transfer Duty is payable within six (6) months from date of transaction, failing which penalties and/or interest will be imposed. The present rate at which interest will be levied is 10% per annum.

- For any acquisitions of property **on or after 1 March 2005** -
  - Interest is charged from the first day of the first completed month, after the six (6) month interest free period, at a flat rate of 10% per annum for every completed month.

- For any acquisitions of property **before 1 March 2005** -
  - A penalty is imposed in cases where Transfer Duty was not paid within the stipulated period.

- **Total Payable**
  - The total amount as determined in the blocks provided above will be populated.

### CALCULATION OF VAT PAYABLE

- **This section will be displayed if you selected “Yes” to the question “Is the property an enterprise asset for VAT purpose?” under the “Details of the Property” container.**

- **VAT Rate : Standard or Zero**
  - Only one selection can be made

- **Including VAT**
  - Select “Yes” if the VAT Payable amount is inclusive of VAT.
  - Select “No” if the VAT Payable amount is exclusive of VAT

- **VAT Payable**
  - Complete if VAT Rate is “Standard”

- **The estimated tax period that the output tax will be declared on the VAT201 Declaration is (CCYYMM)**
  - Complete the estimated period and the amount

- **The supply is that of a going concern which for is subject to the zero rate**
  - Complete the field as R0.00

### TRANSACTION STATUS
- **Exempt in terms of Section 9 of the Transfer Duty Act.**
  - This will be pre-populated from the wizard.
- **Exemptions allowed by another Act – State Act name, Number and applicable section**
  - Any exemption allowed by another Act and not mentioned above must be completed. If the transaction attracts VAT at either 0%, 14% (up to 31 March 2018) or 15% (from 1 April 2018 onwards), indicate the exemption as being “Sec9(15) of the Transfer Duty Act.”

**LIST OF PROPERTY DESCRIPTIONS**

- **Description of Property**
  - The full property description as found on the Deeds Search must be completed in the blocks provided. Select “Add New” if you wish to add another property description. If you wish to delete a property description, simply click on “Remove”. If the user selected “Add New”, the Property description will be added under the List of Property Descriptions.
- **Note:**
  - If the user selected “Add”, the property description will be added under the “List of Property Descriptions”
  - If nothing was captured under “Descriptions of Property”, but the user still clicked on “Add New”, a blank property description will be displayed under “List of Property Descriptions”
  - If a property description is blank, the user will not be able to file the declaration
  - The maximum number of properties allowed to be captured is 500.
  - A maximum of 212 characters will be stored under the “List of Property Descriptions” field.
VOLUNTARY DISCLOSURE PROGRAMME

- Is this declaration made in respect of a VDP agreement with SARS?
  - If there is an existing agreement between SARS and the taxpayer, the applicable block must be selected.
- VDP Application Number
  - The VDP application number as found on the VDP agreement must be completed. Ensure that this number is captured as per the VDP agreement or an error message will be displayed.
- Note: When completing the remainder of the return, do not forget to include all amounts applicable for the tax year for which VDP was granted, including the previously omitted information.

DECLARATION BY SELLER/TRANSFEROR/SHARE COMPANY – DECLARATION BY CONVEYANCER/ATTORNEY – DECLARATION BY PURCHASER/TRANSFEREE

- Declaration
  - The seller and purchaser will never sign the electronic declaration. The conveyancer/individual submits the declaration on eFiling on behalf of the seller and purchaser or himself and undertakes that the information submitted is correct and true. Once the declaration is electronically submitted, the conveyancer/individual must print a copy of the completed, submitted declaration; request the signatures of all the parties on the copy and keep a record of the copies as well as other additional information for a period of five (5) years.
8 SUBMITTING THE TRANSFER DUTY DECLARATION

- A Transfer Duty Declaration can be submitted to SARS through eFiling which will cater for users not using 3rd party conveyancing systems.

- **Note:**
  - After completion of the Transfer Duty Declaration a duty calculator will be available to calculate an estimate of the duties payable
  - The duty payable calculated will include the interest/penalties due to late submission as defined by the Transfer Duty Act
  - The calculation **MUST** be done first, before the declaration can be filed and submitted to SARS.

- After the user has completed the declaration, it must be saved by clicking on **“Save Declaration”** at the top left hand corner of the declaration.

- The user can click on **“Continue”** to be transferred to the Transfer Duty Work Page.

- Click on the **“Transfer Duty”** hyperlink to access the form again to do the calculation for the amount of Transfer Duty payable.
The saved declaration will be displayed.

After the declaration has been saved, the user must click on “Calculate” at the top left hand corner of the declaration to do the calculation.

The following message will be displayed:

Click on “open the form” or “Continue” to access the calculation.

The declaration will open on the first page and the user must scroll down to the ‘Calculation of Duty and Penalty/Interest’ page.
• **Note:** The Total Payable will only be an indication of the final amount payable, as SARS might do a revised assessment.

Once the user is satisfied with the completed declaration, it can be filed to SARS for approval. Click on “File Declaration” at the top left hand corner of the declaration.

The following message will be displayed:

Click on “Continue” to go back to the Transfer Duty Work Page.

All declarations filed to SARS will be stored under “Submitted Declarations” under DUTIES & LEVIES.

The original form will be displayed in a condensed format and the TDREP will be displayed. Once the transaction has been finalised, it will be stored under “History”.

9 **REQUEST FOR CORRECTION**

A request for correction can be initiated by the user during any stage of the process prior to payment. After payment has been made, no request for correction will be allowed, and any changes will require the user to cancel the declaration and resubmit.

• **Note:**
  • Once a request for correction has been submitted no action must be taken on the previous version, as it will be replaced by the new version.
If the declaration was submitted via an ISV/Third Party Vendor then the correction must be performed from that relevant system and not on eFiling.

- Once the Transfer Duty Declaration is filed and the user wants to make a correction, the filed declaration can be accessed under “Submitted Declarations” under DUTIES & LEVIES. Choose the correct Transfer Duty Ref No and click on “Open”.

- The Transfer Duty Work Page will be displayed:

![Transfer Duty Work Page](image)

- Click on “Request for Correction” on the Transfer Duty Work Page.

![Request for Correction](image)

- The Transfer Duty reference number will remain the same, but a new revision number will be created.

10 CANCEL THE DECLARATION

- The user can log onto eFiling and cancel the declaration. The user must note that they can revise the declaration by selecting the “Request for Correction” option if they do not wish to cancel the whole transaction.

- **Note:**
  - Submitted Transfer Duty Declarations can be cancelled at any time during the process.
  - Supporting documents to prove the cancellation will be requested by SARS and MUST be attached on submission of the cancellation request after payment has been made.
- The cancellation request will also be seen as a request for a refund (after payment was made) and therefore the supporting documents to process the refund must also be attached.
- Should no payment have been made, the system will still request supporting documents. The Conveyancer needs to upload only a letter explaining the reason for cancellation and indicate that no payment was made.
- If the declaration was submitted via an ISV/Third Party Vendor then the cancellation must be performed from that relevant system and not on eFiling.

- Click on “Submitted Declarations” from the side menu options under DUTIES & LEVIES. To access the Transfer Duty Work Page, click on “Open”.

- Select the “Cancel” button to cancel the declaration. A warning will be displayed:

- Click on “OK” if you wish to proceed with the cancellation request.

- Once the cancellation request has been submitted to SARS, it can either be approved or declined.
- All cancelled transactions will be stored under “History”
11 UPLOAD SUPPORTING DOCUMENTS

- No supporting documents are required to be submitted with the submission of the Transfer Duty Declaration and must only be uploaded once requested by SARS.

- **Note:**
  - The user must retain all supporting documents and only submit to SARS on request via a letter received on eFiling.
  - The functionality to scan and attach supporting documents in eFiling will be deactivated and greyed out on first submission of the declaration.
  - If the declaration was submitted via an ISV/Third Party Vendor then the cancellation must be performed from that relevant system and not on eFiling.

- On the Transfer Duty Work Page, select the hyperlink “Transfer Duty” under SUPPORTING DOCUMENTS.
• **NOTE**: Maximum size per document may not exceed 5MB and up to 20 documents may be uploaded.

• Click on the “Browse” button displayed on Transfer Duty Work Page.
• This option will allow you to browse for documents saved on the computer, external storage devices and networks.

![Screenshot of the upload supporting documents interface]

- When the correct document is found click “Upload”

![Screenshot of uploaded documents]

- The uploaded documents will be displayed on the Transfer Duty Work Page and you can then submit the supporting documents to SARS by clicking “Submit to SARS”.

![Screenshot of supporting documents]

The status on the work page will change to “Submitted”
12 NOTICE OF ASSESSMENT

- Depending on the outcome of the validation and review process, SARS has the option to do the following:
  - Accept the declaration as is
  - Request additional supporting documents
  - Reject the declaration
  - Do a revise assessment.

- **Note:**
  - A notice of assessment will be issued to the user with the required amount that must be paid in respect of the Transfer Duty transaction.
  - Where an exemption is applicable, the exemption certificate will also be issued to the user.

- On the Transfer Duty Work Page, the notice of assessment can be accessed by clicking on “TDCON” or “TDEXMPT” under “Notice of Assessment”
The notice of assessment/exemption certificate is a read only form, and will be displayed in a condensed format called the “TDREP”.

After the notice of assessment has been issued, the user can choose one of the following options:
- Accept the assessment and make the necessary payment
- Object to the assessment if they are not satisfied with the outcome from SARS. The user must use the existing dispute resolution process.

13 PAYMENT PROCESS

Once the notice of assessment is accepted, the payment functionality will be available in order to make the necessary payment on eFiling.

Note:
- The eFiling website offers a secure method to process payments which are transferred directly into the relevant SARS bank account.
- Payment can only be made by:
  - Credit Push – Payment transactions that are initiated on the eFiling site and presented to the banking product as bill presentation – payment request. Only once the user has logged into the banking product and authorised the payment request, is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
  - “Additional Payments” on eFiling for Income Tax, Provisional Tax, Value-Added Tax (VAT) and Pay-As-You-Earn (PAYE) is not available via the Debit Pull facility. In such cases the Credit push facility must be used.
  - When payment is made, it can only be made in respect of Transfer Duty and no other taxes in the same payment. This is done to facilitate the generation of the Transfer Duty receipt.
Where multiple Transfer Duty transactions are paid with one payment, the receipt number will be the same on the different Transfer Duty receipts. The values of the separate Transfer Duty transactions (paid with one payment) will be required to populate the financial value on the separate receipts.

- A payment can be made by either accessing the “Transfer Duty Work Page” or “Account Maintenance” function.

- If satisfied with the assessment, select the “Make Payment” button on the Transfer Duty Work Page to make a payment.

Select the correct “Account Name” and “Payment Request Date”.
• The bank account details will be populated and the Amount Due will be displayed under “Payment Summary”. Click on “Pay Now” to proceed with the payment.

• Click on “Confirm”.

• A pop-up message will be displayed:
- Click on “OK” to proceed.

- Click on “Print Confirmation” to print the proof of payment for your own records. The confirmation printed here is also proof of payment required where a refund application is requested.
• To make sure that the payment was created, select “History” under “Payments” from the side menu options under “RETURNS”.

• The Transfer Duty payment status will be “Payment Created” under the “Transfer Duty Payments” screen.

• Should you wish to view the unpaid transactions, select “General Unpaid” under “Payments”.

• To view and pay unpaid payments relating to eAccount, select “CUS&Excise/eAccount Unpaid”.

• The unpaid eAccount Payments will be displayed. All the transactions will have “Unpaid” status. Under Cus(Customs) & Excise/eAccount Unpaid. Select the relevant tick box next to the transaction you wish to pay or the tick box next to “Select All Payments”.

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The image shows a screenshot of an e-filing interface with various options and tables for different types of payments such as Income Tax Normal Payment, VAT Periods before May 2011, and VAT Periods from May 2011. The interface includes options for making payments, viewing payment histories, and selecting payments for payment. The screenshot also includes a table of eAccount Payments with columns for Pay, Name, Reference Num, Description, Status, and Amount Due.
14 PRINTING THE RECEIPT

- Once payment is reconciled with the Bank, the status will change to completed and the receipt will be available for printing.

- **Note:**
  - If no payment is required or if an exemption is applicable, the receipt will be available for printing the moment SARS accepts the Transfer Duty Declaration (This will be indicated on the Notice of Assessment)
  - If any reversal of payment is made where the receipt was unlocked for printing and the receipt is not printed yet, the printing option will be locked immediately. If the receipt was already printed, the Deeds office will be informed to stop the registration of the property(ies)
  - The receipt must be printed and attached to the documents submitted to the Registrar of Deeds. The electronic receipts/exemptions will be accepted by the Registrar of Deeds.
The receipt will be displayed under the “Notice of Assessment” screen on the Transfer Duty Work Page. Click on the hyperlink “TDRECPT”.

The receipt will have the following standard fields:
- Details of Seller/Transferor/Time Share Company
- Details of Purchaser/Transferee
- Details of the Property
- Calculation of Duty and Penalty/Interest
- Property Description
- Receipt
- Declaration by Conveyancer/Attorney

All other sections remain compulsory for the completion of the declaration. Should the transaction be exempt for example s9(1)(e), the exemption will be displayed.
The receipt will be displayed and can be printed for submission to the Registrar of Deeds.

**Note:** The Consideration appears as “Total Consideration” meaning that the total of the “Other consideration” and “Consideration” appears as one amount.

### 15 ACCESS THE LETTERS/NOTIFICATIONS FROM SARS

- SARS will communicate via letters sent directly to eFiling for the user to access.

  - Under **“SARS Notifications”**, click on **“Number of letters”**
  - This will direct the user to a generic Letter Search.
The number of letters will be displayed under the “Return Type – Transfer Duty”

The letter(s) issued will be displayed, click on “View”

The letter will be displayed in another window.

16 MANAGING THE TRANSFER DUTY ACCOUNT AND STATEMENTS

Click “User” on the main menu, then on “Change Details” function to activate the transfer duty eAccount rights.
• Click on “Update details” if you do not need to update the details.

• Select “Manage Transfer Duty Financial Account” under User Roles to activate the role.

• Once selected click “Continue” at the bottom until you are back at the main page.

• Then, click on “Account Rights” under “Duties & Levies” function.
• Click on “Setup New groups” on the right hand side. Complete the relevant fields as applicable to your business.

Transfer Duty – Financial Account Access Rights

• Complete the relevant fields as applicable to your business.

• Click on the “Add” button which will take you back to the first screen, then click on “Manage Payers”.

• Click on the check box under “SARS Branch” to link the taxpayer account. Click on “Save” to submit.

• Click on “Manage Users” to ensure that the relevant users are active.

• Click on the check box to activate the user, then save.
- Click on “Account Maintenance” under “Duties & Levies” to view the eAccount Management Account.

The dashboard is divided into the following sections:

### 16.1 EFILING ACCOUNT BALANCE SUMMARY

- This section provides a summary of
  - Unallocated Payments: Payments that have not been set off against a declaration
  - Total unpaid Balance: Summary of all declarations submitted to SARS not yet paid

- Click on “Refresh Balances” to obtain the most recent balances

- Click on “View Detailed Balances” to view the detailed balance information
- The unpaid cash balance, unallocated payments and credits will be displayed.

- Click on the “Back to Dashboard” button to view the dashboard home page.

16.2 INTERIM STATEMENT OF ACCOUNT

- Issued statements will be available under this section. Click on “View All” to view the list of previously issued statements or “Request Interim” to request a statement. Statement of Account home page will be displayed.

- Click “Request”.

- The following message will be displayed: “Your request has been scheduled for batch, please come back in 24 hours to see if it has been processed”

- **Note**: Requested statements will be stored for 30 days.

- Only statements issued after registration on eFiling will be available on eFiling.
16.3 RECENT PAYMENTS

- The following can be performed under this function:
  - Reallocation of payments
  - Payment of outstanding balance per Transfer Duty Number
  - Refunds

REALLOCATING PAYMENTS
- Click on “Make a Payment”

- Complete the Transfer Duty number in the “Declaration reference” field. The first 3 letter must be completed in capital letters at all times.
- Click on the “Proceed to Account Maintenance” button if you want to reallocate payments.

- The TDE captured will be listed under “Uncleared Bills” section.
- To identify the declaration’s due date and details, click on the Doc No. of the declaration. The details of the selected declaration will be displayed. Check the details to ensure that the unallocated payment is allocated against correct declaration.
- Click on the “Assign selected values” button once the correct declaration(s) and unallocated payment are selected.
- The selection will be displayed in the **Assigned Bills** section below. Review the allocations to ensure that it is correct. If the assigned bill is incorrect, select the bill and click on “**Remove Selected Items**” to remove it.

- Click on “**Submit Allocation**” if the allocation is correct.

- A success message will display and the account balances will be updated with the allocation. Click on “**Continue**” to return to the main page.

**Your clearing instructions above have been successfully completed.**

- Alternatively, click on “**Proceed to make Payment**” after capturing the Transfer Duty number you wish to pay without making reallocation.
• A Payment Summary will be displayed relating to the Transfer Duty number you have entered.

<table>
<thead>
<tr>
<th>Reference</th>
<th>Description</th>
<th>Date</th>
<th>Doc No.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDE00000623</td>
<td>NEW DECLARATION</td>
<td>2012/02/28</td>
<td>0001000050</td>
<td>R 2,540.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Reference</th>
<th>Description</th>
<th>Date</th>
<th>Doc No.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Click on “Pay Now”
• A pop up message will be displayed:

Proceed to make this payment now?

OK  Cancel

• Click on “OK” to pay the amount. The “Payment Details” screen as outlined under “Payment Process” in 13 above will be displayed.
REQUEST REFUND

- To qualify for a transfer duty refund, it must comply with the Tax Administration Act no. 28 of 2011, a person is entitled to a refund under section 190(4) only if the refund is claimed by the person within three years, in the case of an assessment by SARS, or five years, in the case of self-assessment, from the date of the assessment. All electronic submitted transactions are regarded as self-assessments.

- Refunds where the declaration number starts with TDE must be requested electronically via eFiling.

- **Note**: All other electronic Transfer Duty refunds must go through the SARS Contact Centre and all manually issued receipts must be submitted to the branch that issued the receipt.

- The Transfer Duty transaction must be cancelled as indicated above and a letter will be sent via eFiling requesting the relevant supporting documents. SARS will review the documents received and take one of the following actions:
  - Approved
    - You can request the refund to be paid to the bank account supplied on eFiling or request re-allocation of the balance.
  - Rejected
    - The client will be notified of the reason for rejection.

- Debt equalisation will be applied to all cancelled sales and any outstanding debt in respect of any other tax will first be settled prior to any pay out.

- Click on “Account Maintenance” option under “Duties & Levies”. Then, click on “Make a Payment”.

- Complete the Transfer Duty number in the “Declaration reference” field. **The first 3 letters must be completed in capital letters at all times.**

- Click on the “Refunds” button if you want to request a refund. A message requesting you to update the banking details will be displayed if no banking details is available on eFiling. Click “Update Bank Details”. 
The “Registration for Transfer Duty” screen will be displayed. Update the banking details and then, click on the declaration check box to indicate that the information declared is true and correct.

Note: Banking details is a once-off requirement unless banking details change.

The banking details will be sent for verification.

If you attempt to request a refund and the banking details failed the automated verification, you will be requested to visit the nearest SARS branch with the relevant material (supporting documents) to verify the details in person.

Click on “Close” button.
The following relevant material will be required when you visit the SARS branch to verify the banking details:

- Financial account number obtainable from the Transfer Duty Work Page and starts with an “8”.
- Power of authority
- Valid original or a temporary identity document/passport/driving licence of the Representative taxpayer and a certified copy thereof;
- Original bank statement or ATM/Internet generated statement or ABSA eStamped statement not more than three months old that confirms the account holder’s legal name, bank name, account number, account type and branch code, where applicable, or where a new bank account was opened and a bank statement cannot be produced, an original letter from the bank not older than one month on the bank letterhead with the original bank stamp reflecting the date the bank account was opened.
- Copy of a proof of business physical address

**Note:** The client must supply the financial account number to the agent at SARS who will upload the supporting documents to that “8” number associated to a case number. Please no not supply the transfer duty declaration number.

If the banking details verification was not successful, you will be requested to update your bank details on the registration screen.

Click on “Update Bank Details” button to update the banking details.
• The “Registration for Transfer Duty” screen will be displayed. Update the banking details and then, click on the declaration check box to indicate that the information declared is true and correct.

  ![Bank Account Details](image)

  ![Reference Numbers](image)

  ![Register](image)

• The banking details will be sent for verification.

• If you attempt to request the refund the following message will be display if your banking details is updated but not yet approved.

  ![Transfer Duty PAYMENT OPTIONS](image)

• Once the banking details are active you can proceed to request refund.

  ![Transfer Duty PAYMENT OPTIONS](image)
• A pop-up message that informs you that a refund can be done will appear. Click on “Continue with refund” button to proceed.

![Refund Pop-up Message]

• A list of refunds that can be requested or cancelled will be displayed under:
  - **Refundable Credits I want to request for refund container** – a list of “Approved” and “Cancelled” refunds will be displayed under this function. Cancelled refunds will be those where SARS has approved your cancellation request and the credit is available.

• **Note**: Refunds cannot be requested within 10 days from the payment date.

• Click on the tick boxes, once you have decided which amount(s) you would like to have refunded. Then, click on “Request Refund”.

![Refund List]

• The selected transaction will move under “Refunds I want to Cancel” function. This function provides an option to cancel the request should you decide to rather RE-ALLOCATE and NOT request refund.
• Should you wish to cancel refund, click on the tick box next to the refund you wish to cancel. Then click on "Cancel Refund" button.

• Your refund will be paid to your account once finalised. Should you wish to re-allocate the refund, refer to “Reallocating payments and credits” section above.

• Note:
  ▪ Due to the fact that alterations on the receipt eAccount can now be used to allocate the payment to the new declaration. Only applications of a non-corrective nature will be refunded via the electronic method on eFiling (e.g. cancellation of a sale.)

• Requirements for the old refund process – Contact Centre to assist – email the below documentation to the call centre who will ensure that it is sent to the refunds department:
  ▪ If this transaction should have been VAT, please provide proof of VAT paid and VAT transaction submitted.
  ▪ Letterhead with bank account details
  ▪ Cancelled cheque to verify bank account details
  ▪ Copy of a current Deeds search
  ▪ Deed of sale in respect of consideration being changed
  ▪ Deed of sale in respect of current transaction being cancelled
  ▪ Deed Search information already reflects new owner – please supply applicable transaction number
  ▪ Multiple payments on same transaction – please provide proof of all successful payments
  ▪ If a CANCELLED transaction – Cancellation Agreement
- If agreement cancelled and no cancellation submitted, please provide correspondence to or between parties, reflecting the cancellation
- If sequestration/liquidation/estate late – please forward necessary proof
- Notification from Deeds Office of rejection
- Proof if bond was not approved by bank
- Proof of successful payment
- Proof of error made on transaction to be refunded
- Rev16, Part A to be completed and signed with exact reason for refund application (can be found on www.sars.gov.za).

DISCLAIMER
The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:
- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 7277
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).