



# **SECURITIES TRANSFER TAX**

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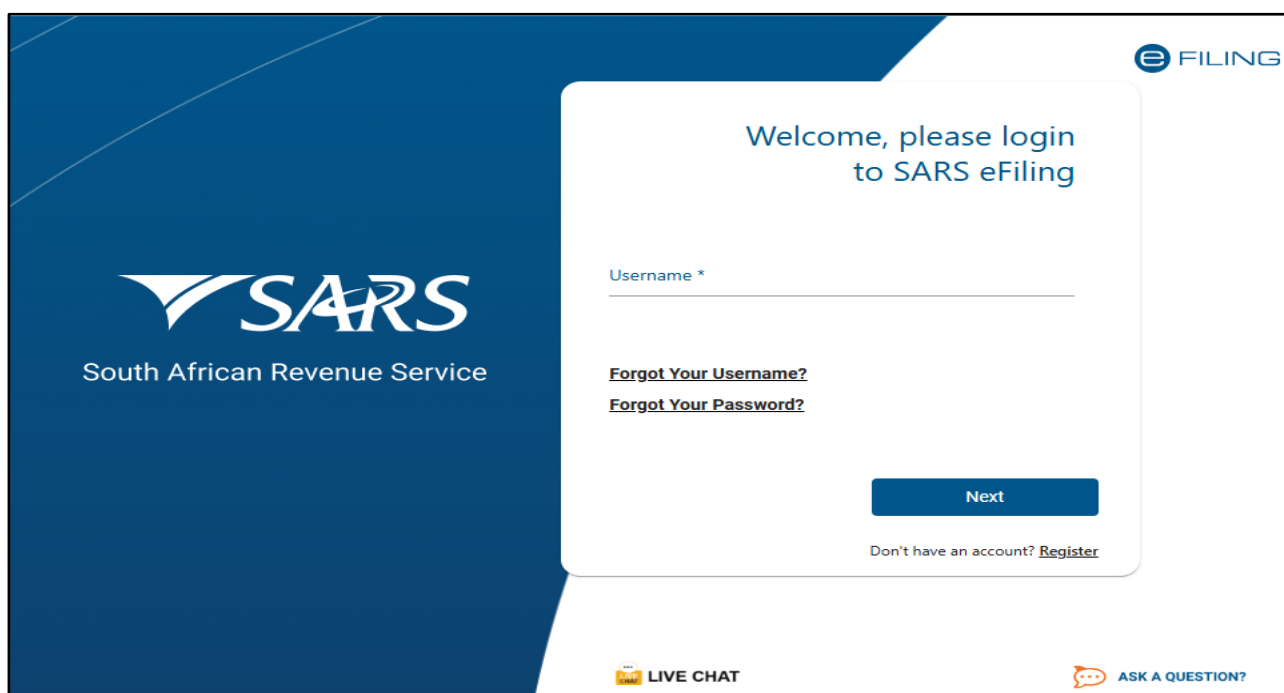
## 1 SUMMARY

- a) Section 1(a) of the Securities Transfer Tax – External Guide states that “This guide applies to the electronic submission of Securities Transfer Tax (STT) declarations and the payment thereof through eFiling”.
- b) The Securities Transfer Tax will be exempted if the outright transfer of collateral has no income tax and securities transfer tax implications arising for collateral arrangements for the duration of up to 12 months. Similar to securities lending arrangements listed shares will not be allowed to be provided as collateral for longer than 12 months.
  - i) This came into operation on 1 January 2016 and applies in respect of any collateral arrangement entered into on or after that date.
  - ii) The only means of registration, completion and submission of the declaration and payment of STT is electronically via SARS e-Filing.
  - iii) Refunds will only be made after the request for a refund has been considered and approved by the Objections Committee.

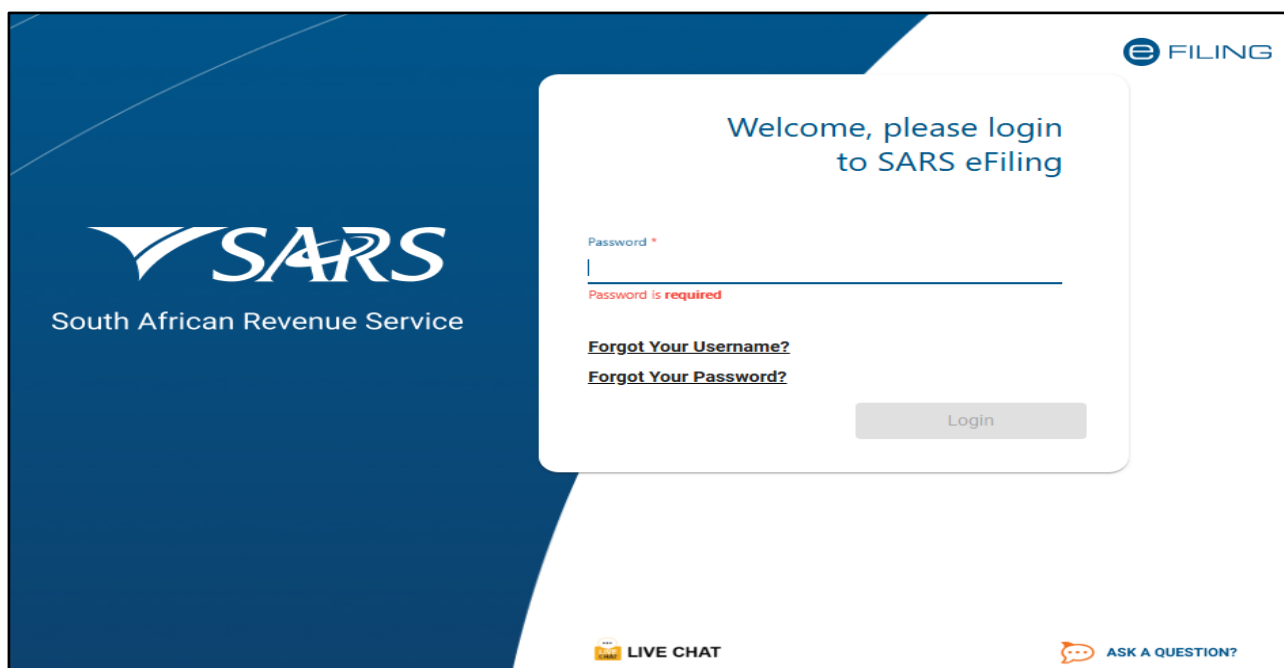
## 2 REGISTRATION OF SECURITIES TRANSFER TAX VIA EFILLING(eSTT)

- a) Registration for Securities Transfer Tax through eFiling(eSTT) functionality is required before Securities Transfer Tax (STT) transactions can be processed.
- b) **Note:** If you are not registered on eFiling , refer to GEN-ELEC-18-G01 – External Guide – How to Register for eFiling and Manage Your User Profile, to be able to register.
- c) Registration for eSTT is as follows:
  - i) Log on to the eFiling website, [www.sarsefiling.co.za](http://www.sarsefiling.co.za),

A) Complete the **Username**:

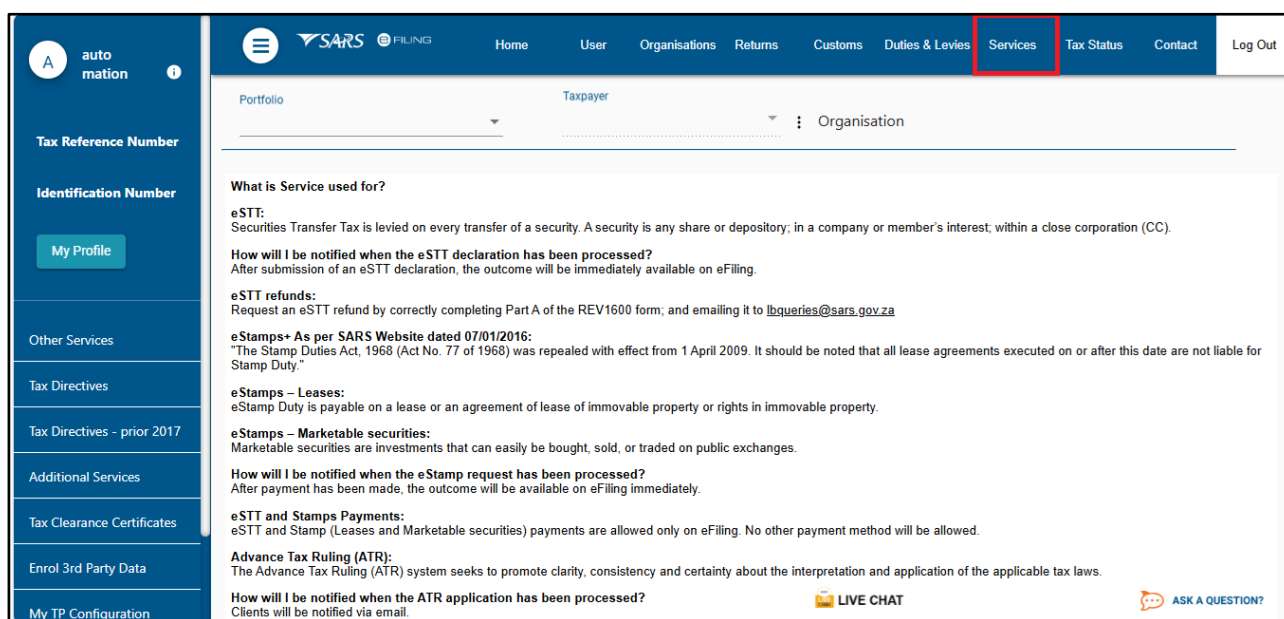


B) Complete the **Password**:



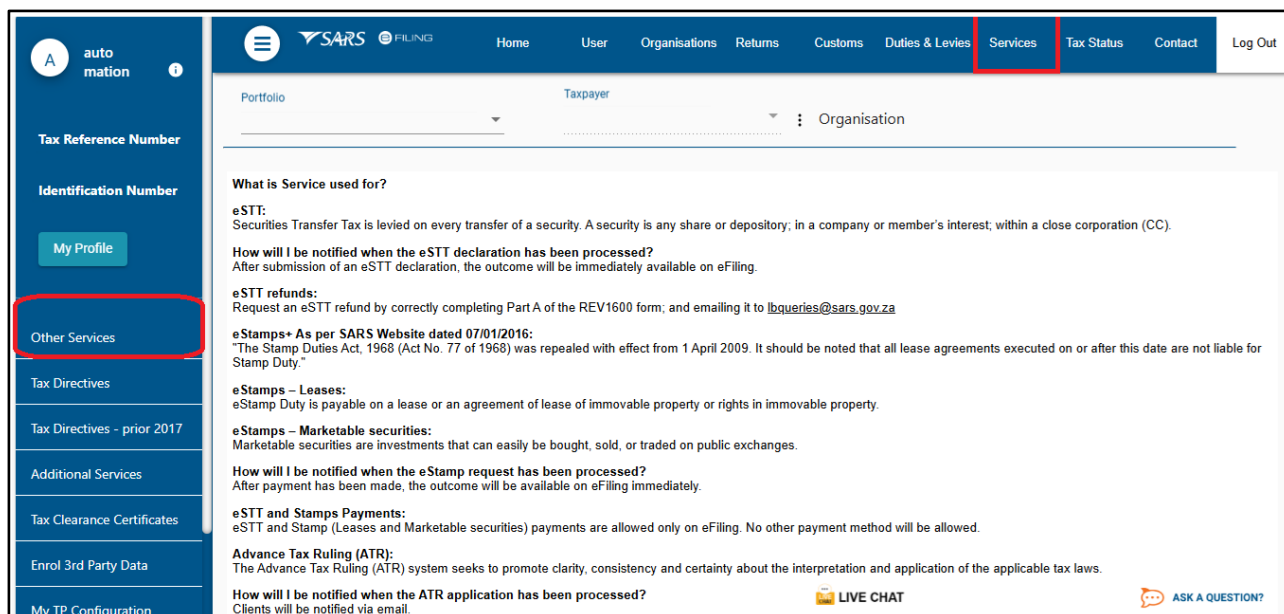
The image shows the SARS eFiling login page. On the left, there is a large blue banner with the SARS logo and the text "South African Revenue Service". On the right, there is a white login box with the heading "Welcome, please login to SARS eFiling". Inside the box, there is a "Password" field with a red asterisk and a red error message "Password is required". Below the password field, there are two links: "Forgot Your Username?" and "Forgot Your Password?". A "Login" button is located at the bottom right of the login box. At the bottom of the page, there are two icons: "LIVE CHAT" and "ASK A QUESTION?".

C) Select **"Services"**.



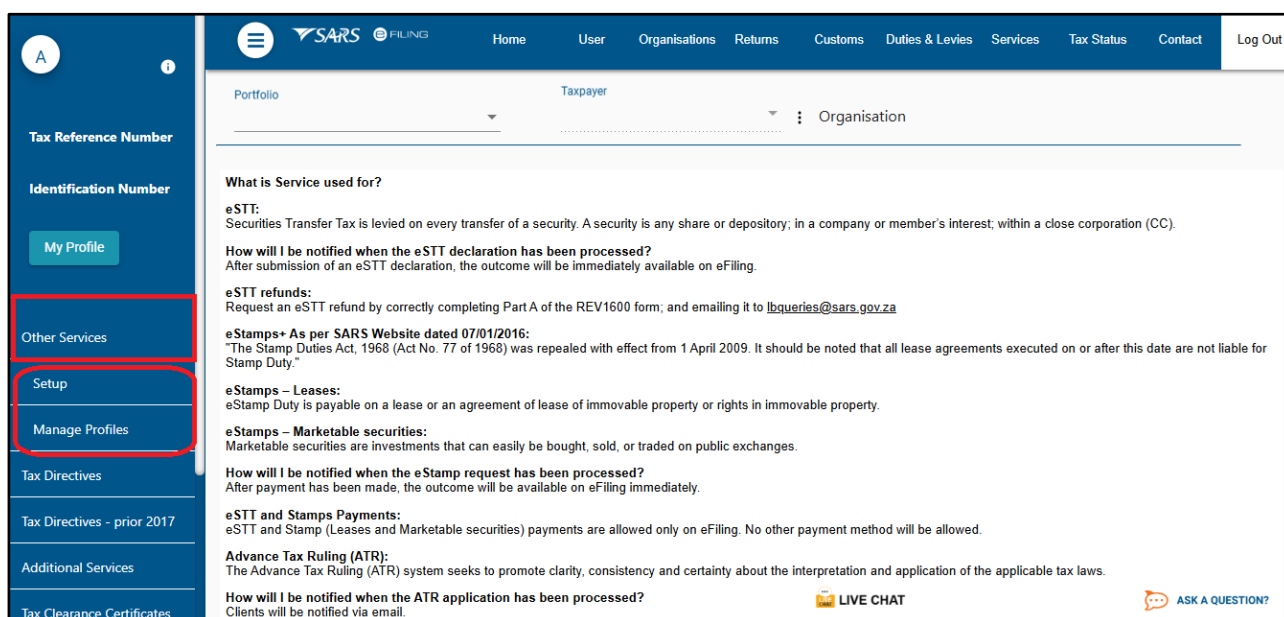
The image shows the SARS eFiling "Services" page. The top navigation bar includes links for Home, User, Organisations, Returns, Customs, Duties & Levies, **Services** (highlighted with a red box), Tax Status, Contact, and Log Out. The left sidebar contains a list of services: Tax Reference Number, Identification Number, My Profile, Other Services, Tax Directives, Tax Directives - prior 2017, Additional Services, Tax Clearance Certificates, Enrol 3rd Party Data, and My TP Configuration. The main content area is titled "What is Service used for?" and contains information about eSTT, eSTT refunds, eStamps, and eSTT and Stamps Payments. At the bottom right, there are icons for "LIVE CHAT" and "ASK A QUESTION?".

d) On the left-hand side, under **"Other Services"** and the following icons will be displayed:



e) Click on “**Other Service**”

- i) Set up; and
- ii) Manage Profiles.



f) Select “**Manage Profiles**” to set up eSTT and the following icons will be displayed:

- i) Default profile;
- ii) Show users;
- iii) Rename profile; and
- iv) Create New profile.

- g) Select “Create New Profile” and enter company name in the “Enter new profile name” field.

- h) The name of the new profile will be displayed in the list of profiles if you click on the dropdown arrow next to the “Select Service Profile” field ,click “Save” and the following screen will be displayed:

User name	Admin	Payment	Submit	Complete	Read
SELECT ALL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- i) Use the tick box / checkboxes to allocate rights to the user and click “Save Changes”.

- j) A pop-up message will be displayed click “Ok”.

Please note: Changes to the user profile rights will only take effect when the user logs in again.

OK

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- k) Go to “Other Services” menu and select “Setup”, tick “eSTT and eStamps” and click register to complete the registration process on eFiling for the eSTT functionality.

**SARS eFILING** Home User Organisations Returns Customs Duties & Levies Services Tax Status Contact Log Out

Portfolio Taxpayer Organisation

Tax Return Types

Choose the services that you wish to register for:

☒ eSTT and eStamps

☐ Advance Tax Ruling

Register Reset

LIVE CHAT ASK A QUESTION?

Other Services

Setup

Manage Profiles

Tax Directives

Tax Directives - prior 2017

Additional Services

Tax Clearance Certificates

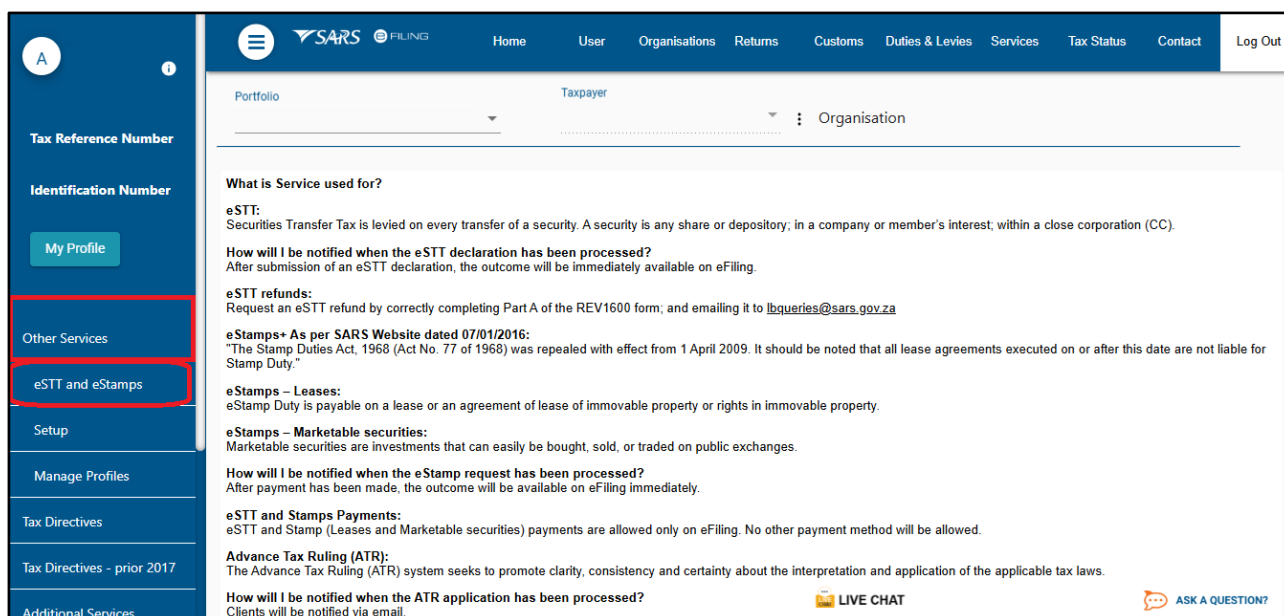
- l) A confirmation screen will be displayed that indicate that the information was saved. Click “Continue” to proceed.

**Information Saved**

Your information has been saved on the system. Please click on the continue button.

Continue

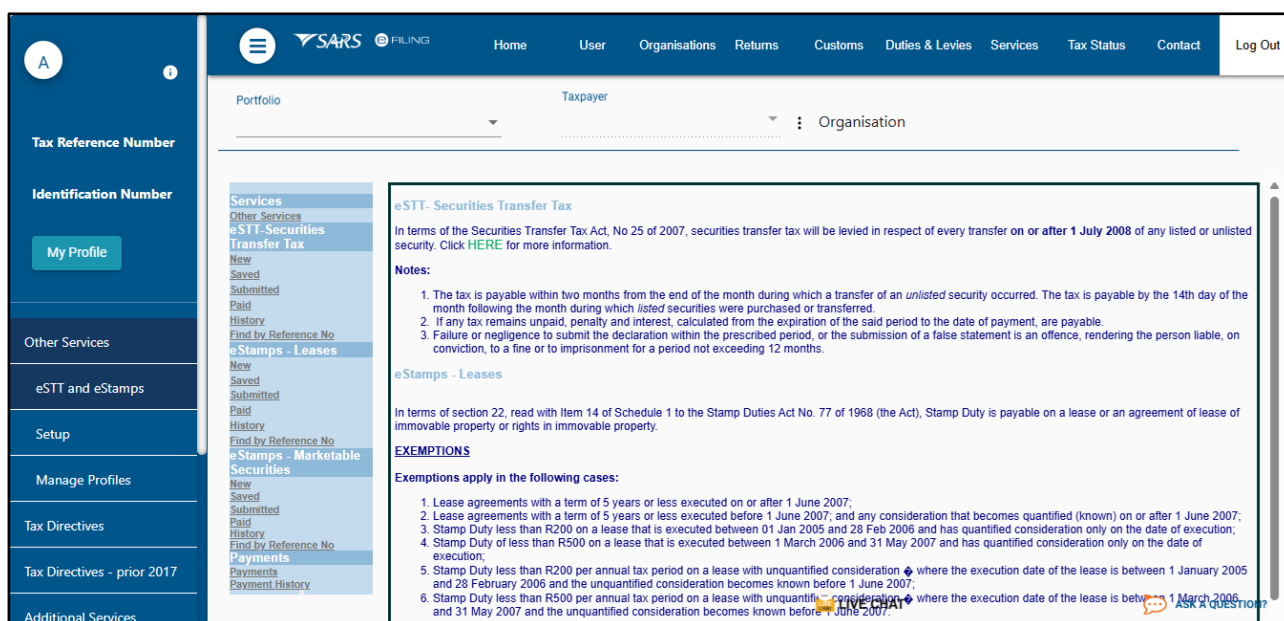
- m) “eSTT and eStamps” will now appear under “Other Services” menu.



The screenshot shows the SARS eFiling portal interface. On the left sidebar, under 'Other Services', the 'eSTT and eStamps' option is highlighted with a red box. The main content area displays information about the eSTT (Securities Transfer Tax) and eStamps (Stamp Duties). It includes sections for 'What is Service used for?', 'How will I be notified when the eSTT declaration has been processed?', 'eSTT refunds', 'eStamps - As per SARS Website dated 07/01/2016', 'eStamps - Leases', 'eStamps - Marketable securities', 'How will I be notified when the eStamp request has been processed?', 'eSTT and Stamps Payments', 'Advance Tax Ruling (ATR)', and 'How will I be notified when the ATR application has been processed?'. There are also links for 'LIVE CHAT' and 'ASK A QUESTION?'.

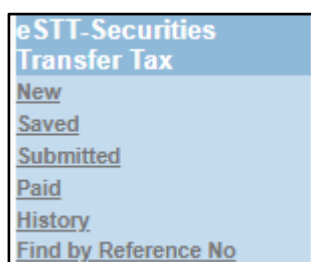
### 3 COMPLETION AND SUBMISSION OF THE DECLARATION

- a) Once the registration step above is complete, select “eSTT and eStamps”, the below eSTT – Securities Transfer Tax information screen will be displayed.



The screenshot shows the SARS eFiling portal interface with the 'eSTT- Securities Transfer Tax' screen displayed. The left sidebar shows the 'eSTT- Securities Transfer Tax' option selected. The main content area displays information about the eSTT, including 'Notes' and 'EXEMPTIONS'. The 'Notes' section lists three points: 1. The tax is payable within two months from the end of the month during which a transfer of an *unlisted* security occurred. The tax is payable by the 14th day of the month following the month during which *listed* securities were purchased or transferred. 2. If any tax remains unpaid, penalty and interest, calculated from the expiration of the said period to the date of payment, are payable. 3. Failure or negligence to submit the declaration within the prescribed period, or the submission of a false statement is an offence, rendering the person liable, on conviction, to a fine or to imprisonment for a period not exceeding 12 months. The 'EXEMPTIONS' section lists six cases where exemptions apply, including lease agreements with a term of 5 years or less, Stamp Duty less than R200 on a lease, and Stamp Duty less than R500 on a lease.

- b) Click “New” under eSTT – Securities Transfer Tax.



This is a close-up screenshot of the 'eSTT- Securities Transfer Tax' screen. It shows a list of options: 'New', 'Saved', 'Submitted', 'Paid', 'History', and 'Find by Reference No'. The 'New' option is highlighted in blue.

- c) The eSTT wizard screen will be displayed.



The screenshot shows the eSTT Wizard interface. On the left is a vertical menu with the following items: Services, Other Services, eSTT-Securities, Transfer Tax, New, Saved, Submitted, Paid, History, Find by Reference No, eStamps - Leases, New, Saved, Submitted, Paid, History, Find by Reference No, eStamps - Marketable Securities, New, Saved, Submitted, Paid, History, Find by Reference No, Payments, Payments, and Payment History. The main area on the right is titled 'eSTT Wizard' and contains the text 'Securities Transfer Tax to be captured for' followed by two radio button options: 'unlisted securities' and 'listed securities'. At the bottom of this section are two buttons: 'Cancel' and 'Next >'.

- d) On the eSTT wizard screen, indicate the type of securities transaction you wish to capture and click the “Next” button to proceed.

This close-up shows the selection area with the heading 'Securities Transfer Tax to be captured for'. There are two radio buttons: the first is labeled 'unlisted securities' and is currently selected (indicated by a blue square), and the second is labeled 'listed securities' and is not selected (indicated by a grey square). Below the options are the 'Cancel' and 'Next >' buttons.

e) **Unlisted Securities**

- i) This section refers to the completion of the STT declaration in respect of unlisted securities.

This screenshot shows the eSTT Wizard screen after the 'unlisted securities' option has been selected. The radio button for 'unlisted securities' now has a checkmark inside it, while the 'listed securities' option remains unselected. The 'Cancel' and 'Next >' buttons are still present at the bottom.

- f) Complete the details as prompted on the screen and click “Next” to continue.

**Calculation of tax payable by a Company/Close Corporation**

Please choose Profile: Please Select

**Declaration by Company/Close Corporation**

Select declarer Edit declarer Clear declarer !

☒ Organisation

Entity Name:

Trading as Name:

! Company Registration Number(CCYY/NNNNNN/TT):

Contact Person:

Contact Tel Code:

Contact Tel No:

Contact Email Address:

Addition for List Description:

List Description:

Next >

- g) The declaration will be displayed for completion.

**eSTT Reference Number : ST-F192F79**

**Calculation of tax payable by a Company/Close Corporation**

Security transfer period: Year 2023 Month: 1

! Last date for payment of tax: 2023/03/31

! Total value of transfers : 100.00

! Less: Total value of exempt transfers : 0.00

Capture exemptions

Total Taxable Amount: 100.00

! Tax on Total Taxable Amount: 0

Tax on Total Taxable Amount is below the R100 threshold and is exempt.

! Interest Payable: 0.00

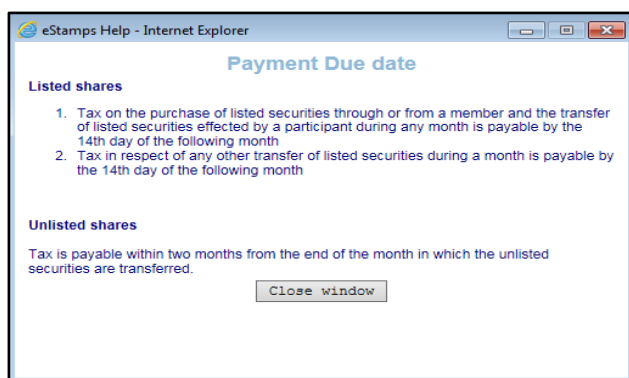
! Penalty Payable: 0.00

! TOTAL AMOUNT PAYABLE TO SARS: 0.00

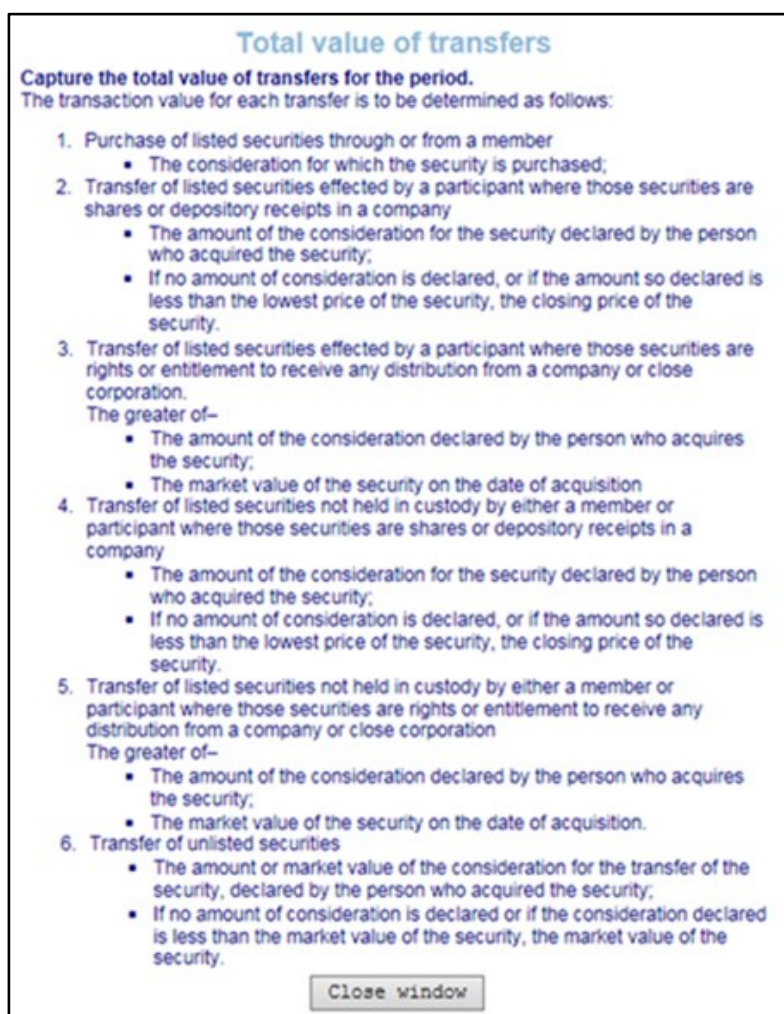
☐ I, on behalf of Happ hereby declare that the particulars in respect of all transfers of securities during the above mentioned period are true and correct.

Previous Save Submit

- h) The following fields are displayed on the declaration.
- i) Next to some of the fields, an information icon is displayed that will provide more detail regarding the field. By clicking the “i”, the information screen will be displayed.
- i) **Security transfer period:** Year and Month – indicate the year and month of the declaration that are being completed and submitted.
- j) **Last date for payment of tax** – this field indicate the payment due date of the declaration.

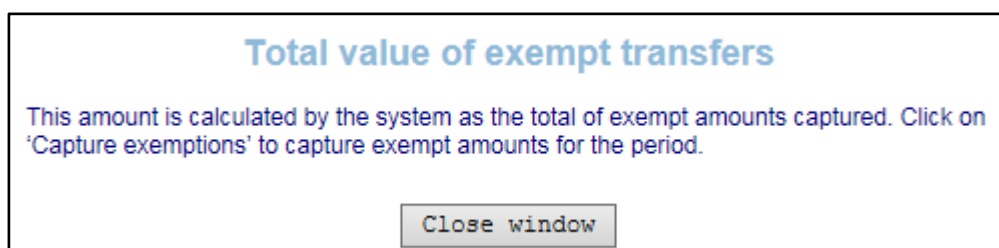


k) **Total value of transfers –**



l) **Less: Total value of exempt transfers**

- i) In order for this field to be populated, the exemptions must be captured.



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- ii) Click on the “Capture Exemptions” button and the list of applicable exemptions will be displayed for selection.
- iii) You then select each applicable exemption you wish to claim and enter the amount of such exemption in the “Amount” block. Once you have completed all applicable exemptions, click “OK” and you are returned to the screen containing the return.

**Please capture exemptions for October 2008:**

Total exemp amounts must be the total value of exempt transactions applicable to the chosen exemption. Please click [here](#) for an explanation of transaction value.

Total Value of Exempt Transaction R:

Exemption	Amount
<input type="checkbox"/> Exemption for the transfer of a security to a person: asset-for-share, amalgamation, intra-group, unbundling or liquidation distribution transactions	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security from a lender to a borrower, or vice versa, in terms of a lending arrangement	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security from a pension fund to another pension fund in terms of certain schemes	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security to a public benefit organisation which is exempt from income tax	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security to an institution, board or body, which is exempt from income tax	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security which is a participatory interest in a collective investment scheme	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security to a beneficiary entitled thereto under a trust created in accordance with a will	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security to an heir or a legatee	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security to a spouse on commencement of a marriage in community of property	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security to a surviving or divorced spouse who acquires security from his or her deceased or divorced spouse	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security to any sphere of the Government of the Republic or to any sphere of the government of any other country	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security to any “water services provider” as defined in section 1 of the Income Tax Act	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security to any “regional electricity distributor” as defined in section 1 of the Income Tax Act	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security which results in a transfer duty liability	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security which is a share in a “share block company”	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security to any “traditional council” as defined in the Communal Land Rights Act	<a href="#">View Exemption</a> 0.00
<input type="checkbox"/> Exemption for the transfer of a security to a member who has purchased that security for the account and benefit of that person	<a href="#">View Exemption</a> 0.00

1

- m) **Total Taxable Amount** – this field will be auto-calculated once amounts have been captured on the above two fields.
- n) **Tax on Total Taxable Amount** – this field will be auto-calculated.

**Securities Transfer Tax Payable**

The tax payable is calculated by the system at a rate of 0,25 per cent of the taxable amount of the securities.

If the total tax payable for the period is less than R100 an exemption will be applied by the system.

Please note that in the case where previous declarations were made by the same declarer for the same period to which exemptions were applied, these amounts will be taken into account and added to the current declaration to determine if the exemption is applicable for the period.

[Close window](#)

- o) **Interest Payable** – the interest will be auto-calculated.
  - i) Interest and penalties will be imposed as follows:
    - A) For listed securities: should payment be made after the 14th of the month following that to which the return refers; or
    - B) For unlisted securities: should payment be made after two months from the end of the month in which the security was transferred.
    - C) The amount of interest and penalties payable will be added to the amount of eSTT as per the electronic declaration.
    - D) Interest cannot be remitted, but the Commissioner may (having regard to the circumstances of the case), remit the penalty or a portion thereof.

**Penalty**

If any person who is liable for the payment of Securities Transfer Tax fails to pay the full amount of the tax within the prescribed period, that person must pay a penalty of 10 per cent of the amount of tax not paid within that period. The penalty may possibly be remitted or reduced by SARS, having regard to the circumstances of the case.

Should the payment be late, the eFiling system will automatically add a penalty of 10 per cent to the amount payable. A reduction of the penalty cannot be obtained through eFiling. To apply for a reduction of the penalty, please contact your local SARS office.

**Interest Payable**

If Securities Transfer Tax is not paid in full within the prescribed period, interest is payable at the prescribed rate on the balance of the tax outstanding, calculated from the day following the last date prescribed for payment to the date of payment to SARS.

- p) **Penalty Payable** – the penalty will be auto-calculated.

**Penalty**

If any person who is liable for the payment of Securities Transfer Tax fails to pay the full amount of the tax within the prescribed period, that person must pay a penalty of 10 per cent of the amount of tax not paid within that period. The penalty may possibly be remitted or reduced by SARS, having regard to the circumstances of the case.

Should the payment be late, the eFiling system will automatically add a penalty of 10 per cent to the amount payable. A reduction of the penalty cannot be obtained through eFiling. To apply for a reduction of the penalty, please contact your local SARS office.

- q) To request for the remittance of a penalty or portion thereof, the “Request for refund” process must be followed.
- r) **Total Amount Payable to SARS**

**Total amount payable to SARS**

This is the sum of the calculated Securities Transfer Tax, interest and penalties.

- s) Below is an example of a completed screen.

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## eSTT Reference Number : ST-F192F79

### Calculation of tax payable by a Company/Close Corporation

Security transfer period: Year 2022 ▼ Month: 1 ▼

**i** Last date for payment of tax: 2022/03/31

**i** Total value of transfers : 100000.00

**i** Less: Total value of exempt transfers : 0.00

Capture exemptions

Total Taxable Amount: 100000.00

**i** Tax on Total Taxable Amount: 250.00

**i** Interest Payable: 5.03

**i** Penalty Payable: 25.00

**i** TOTAL AMOUNT PAYABLE TO SARS: 280.03

- t) Total **taxable transfers under Section 6 of Securities Transfer Tax Act No. 25 of 2007**
- i) The taxable amount in respect of every transfer of an unlisted security is—
  - ii) The amount or market value of the consideration given or, where no consideration is given or the consideration given is less than the market value of that security, the market value of that security; and
  - iii) in the case of the cancellation or redemption of an unlisted security, the market value of that security immediately prior to the cancellation or redemption: Provided that the market value must be determined as if that security was never cancelled or redeemed.
  - iv)
  - v) The company which issued the unlisted security is liable for the tax payable in respect of any transfer of that unlisted security.
- u) After completion ensure that the declaration is accepted before proceeding with the submission of the transaction.

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**eSTT Calculator**

Are you sure you want to submit the eSTT transaction? No changes can be made to it after submission.

OK Cancel

Security transfer period: Year: 2016 Month: 1

Last date for payment of tax: 2016/03/31

Total value of transfers : 100000.00

Less: Total value of exempt transfers : 0.00

Capture exemptions

Total Taxable Amount: 100000.00

Tax on Total Taxable Amount: 250.00

Interest Payable: 5.03

Penalty Payable: 25.00

TOTAL AMOUNT PAYABLE TO SARS: 280.03

☒ I, on behalf of Happ hereby declare that the particulars in respect of all transfers of securities during the above mentioned period are true and correct.

Previous Save Submit

**eSTT Reference Number : ST-92567C3**

**Calculation of tax payable by a Company/Close Corporation**

Security transfer period: Year: 2016 Month: 1

Last date for payment of tax: 2016/03/31

Total value of transfers : 25000.00

Less: Total value of exempt transfers : 1000.00

Capture exemptions

Total Taxable Amount: 24000.00

Tax on Total Taxable Amount: 0

Tax on Total Taxable Amount is below the R100 threshold and is exempt.

Interest Payable: 0.00

Penalty Payable: 0.00

TOTAL AMOUNT PAYABLE TO SARS: 0.00

☒ I, on behalf of Body Corporate Administration CC hereby declare that the particulars in respect of all transfers of securities during the above mentioned period are true and correct.

Previous Save Submit

- v) After completion, you can click "Previous" to be redirected to the first declaration screen. Click the "Save" button to save the completed details and, click "Submit" to submit the transaction to SARS.
- i) When you click "Submit", the following confirmation message will be displayed :



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Are you sure you want to submit the eSTT transaction? No changes can be made to it after submission.

w) Click on "OK" to proceed.

i) When the declaration is submitted, the following screen will be displayed that will indicate that the eSTT transaction has been submitted.

Submitted e STT

Your eSTT transaction with ReferenceNumber ST-F192F79 has been submitted.

Tax Amount: R	250.00
Interest/Penalty Amount: R	30.03
Total Amount: R	280.03

**PLEASE NOTE:** Your eSTT transaction **HAS NOT YET BEEN PAID.**

In order to pay now, click on the "Continue with Payment" button. Please ensure that you have payment rights on the main system to enable you to make this payment.

**Please note that if you pay by debit order, your final receipt will only be made available for printing after a 21 day waiting period has expired.**

To return to the Search screen, click on the "Back to eSTT Search" button.

x) **Listed Securities**

- i) On the left-hand side, select "New" and select whether the declaration is in respect of listed or unlisted securities.
- ii) If a listed securities is selected, indicate how the security is being affected.



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**eSTT Wizard**

Securities Transfer Tax to be captured for

☐ unlisted securities

☒ listed securities

☐ effected through or from a Member

☐ effected by a CSD participant

☐ not held in custody by member or CSD participant

Cancel Next >

- y) Complete the details as prompted on the screen, select the type of member you need to complete the declaration for and tick the applicable option:

Securities Transfer Tax to be captured for

☐ unlisted securities

☒ listed securities

☒ effected through or from a Member

☐ effected by a CSD participant

☐ not held in custody by member or CSD participant

Cancel Next >

or

Securities Transfer Tax to be captured for

☐ unlisted securities

☒ listed securities

☐ effected through or from a Member

☒ effected by a CSD participant

☐ not held in custody by member or CSD participant

Cancel Next >

or

Securities Transfer Tax to be captured for

☐ unlisted securities

☒ listed securities

☐ effected through or from a Member

☐ effected by a CSD participant

☒ not held in custody by member or CSD participant

Cancel Next >

- z) When you have selected the applicable option, the following declaration screen will be displayed. Complete all fields and click “Next” to continue.

**Calculation of tax payable by a Issuing Company**

Please choose Profile: Please Select

**Declaration by Issuing Company**

Select declarer Edit declarer Clear declarer

☒ Organisation

Entity Name:

Trading as Name:

Company Registration Number(CCY/NNNNNN/TT):

Contact Person:

Contact Tel Code:

Contact Tel No:

Contact Email Address:

Addition for List Description:

List Description:

Next >

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- aa) If you click the “Select declarer” button, the Search Entity screen will be displayed.

Search for Entity:

Entity Type

Company ▼

Participant Type

Member ▼

Entity Name:

Company Registration No:

ID	Entity Name	Company Registration No	Contact Person	Entity Type
No Records available for your selection.				

- bb) If you click the dropdown arrow next to the participant type field, the below screen will be displayed for selection.

Entity Type

Company ▼

Participant Type

▼

All  
Lessee  
Lessor  
Agent of the Lessor  
Transferee (Beneficial Holder)  
Transferee (Registered Holder)  
Issuer (Company/Close Corporation)  
Agent of the Issuer  
Transferor (Beneficial Holder)  
Transferor (Registered Holder)  
Unchanging Registered Holder  
**Member**  
CSD Participant

Entity Name:

Company Registration No:

ID	Entity Name	Company Registration No	Contact Person	Entity Type
No Records available for your selection.				

- cc) If there are entities already on your profile, you can select the specific entity and click the “Select Entity” button. Once you have selected the entity, the details of the entity will be populated on the declaration screen.

**Search for Entity:**

<b>Entity Type</b>	Company
<b>Participant Type</b>	Member

<b>Entity Name:</b>	<input type="text"/>
<b>Company Registration No:</b>	<input type="text"/>

	Entity Name	Company Registration No	Contact Person	Entity Type
<input type="radio"/>	Body Corporate Administrator CC	1998/051290/23	Charms	Organisation
<input checked="" type="radio"/>	Test2	1993/021587/23	Charms	Organisation

1

dd) Based on the options available for Listed Securities, certain fields on both the declaration and the calculation screen of the transaction will differ.

i) Listed securities effected through or from a member.

**Calculation of tax payable by a Member**

Please choose Profile:

**Declaration by Member**

☒ Organisation

Entity Name:	<input type="text"/>
Trading as Name:	<input type="text"/>
Company Registration Number(CCYY/NNNNNN/TT):	<input type="text"/>
Contact Person:	<input type="text"/>
Contact Tel Code:	<input type="text"/>
Contact Tel No:	<input type="text"/>
Contact Email Address:	<input type="text"/>
Addition for List Description:	<input type="text"/>
List Description:	<input type="text"/>

ii) eSTT Reference number,

Effective Date: 14 April 2025

- iii) A unique 10-character reference number will be generated for each eSTT transaction.
- iv) The format will be "ST-plus 7" alphanumeric characters, e.g., ST-6362394.

## eSTT Reference Number : ST-4F64556

### Calculation of tax payable by a Member

Security transfer period: Year 2023 Month: 1

i Last date for payment of tax: 2023/02/14

i Total value of transfers effected by Member : 0.00

i Less: Total value of exempt transfers effected by Member : 0.00

Capture exemptions

i Total taxable transfers effected by Member : 0.00

Total taxable transfers under section 5(3): 0.00

Total Taxable Amount: 0.00

i Tax on Total Taxable Amount: 0.00

i Interest Payable: 0.00

i Penalty Payable: 0.00

i TOTAL AMOUNT PAYABLE TO SARS: 0.00

☐ I, \_\_\_\_\_ on behalf of Happ hereby declare that the particulars in respect of all transfers of securities during the above mentioned period are true and correct.

Previous
Save
Submit

- v) Listed securities effected by CSD participant.

### Calculation of tax payable by a CSD Participant

Please choose Profile: Please Select

### Declaration by CSD Participant

☒ Organisation

Entity Name:   
 Trading as Name:   
 Company Registration Number(CYY/NNNNN/TT):   
 Contact Person:   
 Contact Tel Code:   
 Contact Tel No:   
 Contact Email Address:   
 Addition for List Description:   
 List Description:

### eSTT Reference Number : ST-387B286

### Calculation of tax payable by a CSD Participant

Security transfer period: Year 2023 Month: 1  
 Last date for payment of tax: 2023/02/14

Total value of transfers effected by Participant : 0.00  
 Less: Total value of exempt transfers effected by Participant : 0.00

Total taxable transfers effected by Participant : 0.00  
 Total taxable transfers under section 5(3): 0.00  
 Total Taxable Amount: 0.00  
 Tax on Total Taxable Amount: 0.00

Interest Payable: 0.00  
 Penalty Payable: 0.00  
 TOTAL AMOUNT PAYABLE TO SARS: 0.00

☐ I, on behalf of Happ hereby declare that the particulars in respect of all transfers of securities during the above mentioned period are true and correct.

vi) Listed securities not held in custody by member or CSD participant.

### Calculation of tax payable by a Issuing Company

Please choose Profile:

### Declaration by Issuing Company

☒ Organisation

Entity Name:

Trading as Name:

Company Registration Number (CCYY/NNNNNN/TT):

Contact Person:

Contact Tel Code:

Contact Tel No:

Contact Email Address:

Addition for List Description:

List Description:

### eSTT Reference Number : ST-F16DFC1

### Calculation of tax payable by a Issuing Company

Security transfer period: Year  Month:

Last date for payment of tax:

Total value of transfers not effected by a member or CSD participant :

Less: Total value of exempt transfers not effected by a member or CSD participant :

Total taxable transfers not effected by a member or CSD participant :

Total taxable transfers under section 5(3):

Total Taxable Amount:

Tax on Total Taxable Amount:

Interest Payable:

Penalty Payable:

TOTAL AMOUNT PAYABLE TO SARS:

☐ I, on behalf of Happ hereby declare that the particulars in respect of all transfers of securities during the above mentioned period are true and correct.

**Effective Date: 14 April 2025**

- ee) The following fields differ in terms of the name of the field from the unlisted securities fields on the calculation. Refer to Section 3 heading above for all other field explanations.
- ff) Total value of transfers effected by Member/Participant/ not effected by a member or CSD participant.  
Total taxable transfer under Section 5 of **Securities Transfer Tax Act No. 25 of 2007**:
- i) The taxable amount in respect of any transfer of a listed security is where that security is the amount of the consideration for that security declared by the person who acquires that security; or
    - A) If no amount of consideration is declared, or if the amount so declared is less than the lowest price of the security, the closing price of that security; or
    - B) Where the “security”, the greater of — the amount of the consideration declared by the person who acquires that security; or
    - C) The market value of that security on the date of acquisition.
  - ii) The person to whom the listed security is transferred is liable for the tax payable.
  - iii) Tax payable must be paid through the member or participant holding the listed security in custody.  
Less: Total value of exempt transfers effected by Member/Participant/ not effected by a member or CSD participant:
  - iv) This is the total consideration of all exemptions claimed by a Member in terms of section 8(1) – to enter an exemption you need to click on “*Capture exemptions*”, a screen with the 17 exemptions in terms of Section 8 (1) (a) to (r) appears.

**Please capture exemptions for October 2008:**

Total exemp amounts must be the total value of exempt transactions applicable to the chosen exemption. Please click [here](#) for an explanation of transaction value.

Total Value of Exempt Transaction R:

Exemption		Amount
<input type="checkbox"/> Exemption for the transfer of a security to a person: asset-for-share, amalgamation, intra-group, unbundling or liquidation distribution transactions	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security from a lender to a borrower, or vice versa, in terms of a lending arrangement	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security from a pension fund to another pension fund in terms of certain schemes	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to a public benefit organisation which is exempt from income tax	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to an institution, board or body, which is exempt from income tax	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security which is a participatory interest in a collective investment scheme	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to a beneficiary entitled thereto under a trust created in accordance with a will	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to an heir or a legatee	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to a spouse on commencement of a marriage in community of property	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to a surviving or divorced spouse who acquires security from his or her deceased or divorced spouse	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to any sphere of the Government of the Republic or to any sphere of the government of any other country	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to any “water services provider” as defined in section 1 of the Income Tax Act	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to any “regional electricity distributor” as defined in section 1 of the Income Tax Act	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security which results in a transfer duty liability	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security which is a share in a “share block company”	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to any “traditional council” as defined in the Communal Land Rights Act	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to a member who has purchased that security for the account and benefit of that person	<a href="#">View Exemption</a>	0.00

- gg) You then click on each applicable exemption you wish to claim and enter the amount of such exemption in the “*Amount*” block. Once you have completed populating all applicable exemptions you click on “OK” and you are returned to the screen containing the return.

Effective Date: 14 April 2025

Total Value of Exempt Transaction R: 100.00		
Exemption		Amount
<input type="checkbox"/> Exemption for the transfer of a security to a person: asset-for-share, amalgamation, intra-group, unbundling or liquidation distribution transactions	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security from a lender to a borrower, or vice versa, in terms of a lending arrangement	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security from a pension fund to another pension fund in terms of certain schemes	<a href="#">View Exemption</a>	0.00
<input checked="" type="checkbox"/> Exemption for the transfer of a security to a public benefit organisation which is exempt from income tax	<a href="#">View Exemption</a>	100.00
<input type="checkbox"/> Exemption for the transfer of a security to an institution, board or body, which is exempt from income tax	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security which is a participatory interest in a collective investment scheme	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to a beneficiary entitled thereto under a trust created in accordance with a will	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to an heir or a legatee	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to a spouse on commencement of a marriage in community of property	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to a surviving or divorced spouse who acquires security from his or her deceased or divorced spouse	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to any sphere of the Government of the Republic or to any sphere of the government of any other country	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to any "water services provider" as defined in section 1 of the Income Tax Act	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to any "regional electricity distributor" as defined in section 1 of the Income Tax Act	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security which results in a transfer duty liability	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security which is a share in a "share block company"	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to any "traditional council" as defined in the Communal Land Rights Act	<a href="#">View Exemption</a>	0.00
<input type="checkbox"/> Exemption for the transfer of a security to a member who has purchased that security for the account and benefit of that person	<a href="#">View Exemption</a>	0.00

1

Total Value of Exempt Transaction R: 100.00

OK Cancel

hh) This will now have the total of the exemptions claimed reflected on it as well as a sub total in the *Total taxable transfers affected by Member* block, which is the net amount of the total transfers less exemptions.

- i) Total taxable transfers effected by Member/Participant/ not effected by a member or CSD participant:
- ii) Total taxable transfers under Section 5 of **Securities Transfer Tax Act No. 25 of 2007**:
- iii) The taxable amount in respect of any transfer of a listed security is where that security is the amount of the consideration for that security declared by the person who acquires that security; or
  - A) If no amount of consideration is declared, or if the amount so declared is less than the lowest price of the security, the closing price of that security; or
  - B) Where the "security", the greater of - the amount of the consideration declared by the person who acquires that security; or
  - C) The market value of that security on the date of acquisition.
- iv) The person to whom the listed security is transferred is liable for the tax payable.
- v) Tax payable must be paid through the member or participant holding the listed security in custody.

ii) Below is an example of a completed transaction that includes interest and penalties.



**eSTT Reference Number : ST-18DFD46**

**Calculation of tax payable by a Member**

Security transfer period: Year  Month:

**Last date for payment of tax:**

**Total value of transfers effected by Member :**

**Less: Total value of exempt transfers effected by Member :**

[Capture exemptions](#)

**Total taxable transfers effected by Member :**

**Total taxable transfers under section 5(3):**

**Total Taxable Amount:**

**Tax on Total Taxable Amount:**

**Interest Payable:**

**Penalty Payable:**

**TOTAL AMOUNT PAYABLE TO SARS:**

☒ I, **Test2** hereby declare that the particulars in respect of all transfers of securities during the above mentioned period are true and correct.

[Previous](#) [Save](#) [Submit](#)

- jj) If you are satisfied with all the information completed for submission, click the "Submit" button to proceed.

Are you sure you want to submit the eSTT transaction? No changes can be made to it after submission.

[OK](#) [Cancel](#)

- i) Click on "OK" and complete. After completion, click on "Save" and then "Submit".

**Submitted eSTT**

**Your eSTT transaction with ReferenceNumber ST-92567C3 has been submitted.**

Tax Amount: R	0.00
Interest/Penalty Amount: R	0.00
Total Amount: R	0.00

**PLEASE NOTE:** This is a nil declaration


To return to the SEARCH screen, click on the "Back to eSTT Search" button.

[Back to eSTT Search](#) [Print Receipt](#)

**Effective Date: 14 April 2025**


- ii) After successful submission a receipt will be generated, which can be printed.  
A status field will be shown on the eSTT receipt of how much is owed.

Submitted eSTT

 Your eSTT transaction with ReferenceNumber ST-18DFD46 has been submitted.

Tax Amount: R	250.00
Interest/Penalty Amount: R	69.19
Total Amount: R	319.19

**PLEASE NOTE:** Your eSTT transaction **HAS NOT YET BEEN PAID.**

In order to pay now, click on the "Continue with Payment" button. Please ensure that you have payment rights on the main system to enable you to make this payment. 

**Please note that if you pay by debit order, your final receipt will only be made available for printing after a 21 day waiting period has expired.**

To return to the Search screen, click on the "Back to eSTT Search" button.


Back to eSTT Search
Continue with Payment

- iii) If the transaction was paid, the status of the receipt will be "Preliminary" until 21 days from successful confirmation.  
After 21 days, if the debit order was not reversed, the status on the receipt will show as "Successful" and can be presented to SARS for a refund.

## 4 PAYMENT


- a) **Note:** The only accepted method of payment is electronically via eFiling.
- b) When submitting the declaration, a screen will appear reflecting the STT amount payable, and a payment can be made by credit push.
- c) Remit *Tax on Total taxable amount* to SARS. This process is linked in SARS eFiling.

Submitted eSTT

 Your eSTT transaction with ReferenceNumber ST-18DFD46 has been submitted.

Tax Amount: R	250.00
Interest/Penalty Amount: R	69.19
Total Amount: R	319.19

**PLEASE NOTE:** Your eSTT transaction **HAS NOT YET BEEN PAID.**

In order to pay now, click on the "Continue with Payment" button. Please ensure that you have payment rights on the main system to enable you to make this payment. 

**Please note that if you pay by debit order, your final receipt will only be made available for printing after a 21 day waiting period has expired.**

To return to the Search screen, click on the "Back to eSTT Search" button.

Back to eSTT Search
Continue with Payment

- d) Click "Continue with Payment" to proceed to make the payment.
- e) The payment details screen will be displayed. Ensure that you select the correct account to make the payment from.


Effective Date: 14 April 2025

**Payment Details**

**Tip:** You can submit payments any time with an effective date of the payment due date. The payment will only be processed on the effective date.  
**Note:** ABSA Direct payments can only be made and authorised on the same day. Please be aware that if you don't authorise your payment today, it will be removed from the ABSA Direct system by tomorrow.

**Payment Details**

Account Name:

Payment Request Date:   14 Mar 2016  
Please use the format: yyyy/mm/dd

Payment Amount: **R 100**

Comments:

Please make sure that you complete the payment process and receive a payment reference number as proof of payment initiation.

Payment Summary						
Name	Tax Reference Number	Due Date	Tax Amount	Penalty Amount	Interest Amount	Amount Due
test	ST-3D99864	14/03/2016	100.00	0.00	0.00	R 100.00
<b>Total</b>						<b>R 100.00</b>

- f) Click "Pay Now" to proceed with the payment and the confirmation screen will be displayed as indicated below.

**Confirm Payment Initiation**

**Summary of payment transaction details**

Payment for: **1 item**

Amount: **R 100.00**

Payment Request Date: **2016/03/14**

Account Name: **Test**  
 Bank Name: **FNB - CAMS, Online Banking, Internet Banking**


Please note that by clicking on the "Confirm" button below, a payment instruction will be created and sent to your bank, which requires authorisation in order for the payment to be finalised.

Kindly logon to your banking product to authorise this payment in order to release the required funds to SARS.

Please be aware that once a payment is submitted this instruction cannot be reversed

- g) Click "Confirm" to complete the payment initiation via eFiling or click "Cancel" to return to the payment details screen. Below confirmation message will be displayed. Click "OK" to proceed and the payment instruction will be forwarded to your bank in order for you to release the payment to SARS.

Message from webpage

 You will pay SARS: R100.00  
 From account: Test  
 On: 2016/03/14

Please be aware that once a payment is submitted this instruction cannot be reversed.

**Effective Date: 14 April 2025**

- h) If the payment details screen is not displayed, select “Payments” under the “Returns” menu and click the “General Unpaid” option. The unpaid STT payment will be displayed. Click the “Make electronic payment” button to proceed with the payment and continue with the above steps to initiate the payment.

**Taxpayer:**  
Payments: Outstanding

**This page allows you to:**

- Capture payment details regarding tax return payments you have already made manually
- Create payment instructions to the bank of your choice to do the actual payment to SARS
- **Tip:** You can submit payments any time before the payment due date, with an effective date of the payment due date. The payment will only be processed on the effective date.
- **Note:** To access all unpaid Excise levies, select the 'CUS and Excise Unpaid' submenu from within the 'Payments' menu on the left.

Services Payments							
Please note that you will not be able to capture manual payment details for Stamp or Transfer Duty payments.							
Pay	Name	Reference Num	Description	Tax Period	Status	Amount Due	Edit Payment
<input checked="" type="checkbox"/>	test	ST-3D99864	Security Transfer Tax (STT)		UNPAID	R 100	<a href="#">Cancel</a>
<input type="checkbox"/>	Test2	ST-18DFD46	Security Transfer Tax (STT)		UNPAID	R 319.19	<a href="#">Cancel</a>
<input type="checkbox"/>	test	ST-857C927	Security Transfer Tax (STT)		UNPAID	R 345.99	<a href="#">Cancel</a>

[Back to Top](#)

☐ Select All Payments

Total amount of Payments:	R 765.18
Total amount of Payments selected:	R 100.00
Total amount of Payments not selected:	R 665.18
Total number of Payments selected:	1
Total number of Payments:	3

[Make electronic payment](#)

[Manual Payments - Capture details of payments made outside of this system](#)

[Back to Top](#)

## i) eSTT Receipt

- i) When a successful payment is made of the STT due amount, a receipt will be generated, and you can be able to print the receipt for your own record.

Submitted eSTT

**! Your eSTT transaction with ReferenceNumber ST-92567C3 has been submitted.**

Tax Amount: R	0.00
Interest/Penalty Amount: R	0.00
Total Amount: R	0.00

**PLEASE NOTE:** This is a nil declaration

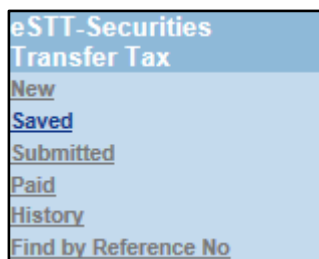
To return to the SEARCH screen, click on the “Back to eSTT Search” button.

[Back to eSTT Search](#) [Print Receipt](#)

- j) If the debit order was not reversed, after 21 days the status on the receipt will show as “Successful” and eSTT receipt can be presented to SARS for a refund.

## 5 SAVED DECLARATION

- a) If you have saved eSTT transactions, you may view it by selecting the “Saved” menu option.



- b) The eSTT Search screen will be displayed with all the saved transactions.

**eSTT Search**

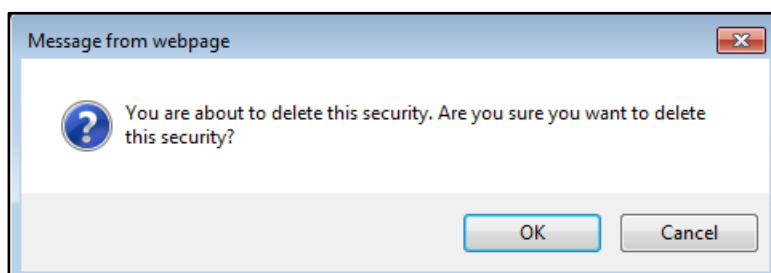
Transaction Type:   
 Status:   
 Transfer period: Year:   
 Transfer period: Month:   
 Declared By:

Period	Declared By	Transaction Type	Status Description	Reference Number		
2016/01	Body Corporate Administrator CC	Transfer of listed securities through or from a member	Saved	ST-675561C	<a href="#">View</a>	<a href="#">Cancel</a>
2016/01	test	Transfer of unlisted securities	Saved	ST-258842B	<a href="#">View</a>	<a href="#">Cancel</a>

1

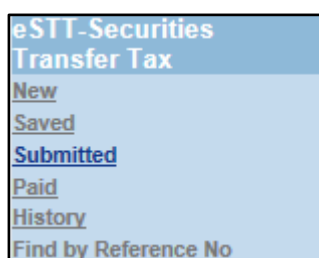
In order to ensure the quality of your printed receipt, it is required that you install the latest version of Adobe Reader. To download now, click on the Adobe icon.

- i) Click the “View” hyperlink and the declaration and calculation transaction details will be displayed.
- ii) If you click the “Cancel” hyperlink, you are able to delete the transaction. A confirmation message will be displayed to confirm deletion of the transaction.



## 6 SUBMITTED DECLARATION

- a) In order to view all submitted STT declarations, select the “Submitted” menu item under the eSTT tab.



- b) The eSTT Search screen will be displayed with all the submitted transactions.

**eSTT Search**

Transaction Type:

Status:

Transfer period: Year:

Transfer period: Month:

Declared By:

Period	Declared By	Transaction Type	Status Description	Reference Number			
2014/02	test	Transfer of unlisted securities	Awaiting Payment	ST-857C927	<a href="#">View</a>	<a href="#">Pay</a>	<a href="#">Cancel</a>
2014/01	Test2	Transfer of listed securities through or from a member	Awaiting Payment	ST-18DFD46	<a href="#">View</a>	<a href="#">Pay</a>	<a href="#">Cancel</a>
2016/02	test	Transfer of listed securities not held in custody by member or CSD participant	Awaiting Payment	ST-3D99864	<a href="#">View</a>	<a href="#">Pay</a>	<a href="#">Cancel</a>

1

- c) From the submitted search results, you can view, pay, or cancel the security transaction.

## 7 PAID

- a) If you want to view all paid transactions, click on the “Paid” option in the eSTT tab.

**eSTT-Securities Transfer Tax**

[New](#)

[Saved](#)

[Submitted](#)

[Paid](#)

[History](#)

[Find by Reference No](#)

- b) The eSTT Search screen will be displayed with all the transactions that has been paid.

**eSTT Search**

Transaction Type:

Status:

Transfer period: Year:

Transfer period: Month:

Declared By:

Period	Declared By	Transaction Type	Status Description	Reference Number			
2016/02	Test2	Transfer of listed securities through or from a member	Exempt Not Printed	ST-B87B986	<a href="#">View</a>	<a href="#">Print</a>	
2016/01	Body Corporate Administration CC	Transfer of unlisted securities	Exempt Not Printed	ST-92567C3	<a href="#">View</a>	<a href="#">Print</a>	

1

- i) Click the “View” hyperlink to view the transaction details. The “Print” option will allow you to print the eSTT receipt.

## 8 HISTORY

- a) The History option will provide you with a list of all the transactions.

**eSTT-Securities Transfer Tax**

[New](#)

[Saved](#)

[Submitted](#)

[Paid](#)

[History](#)

[Find by Reference No](#)

- b) The eSTT Search result screen will list all the transactions.

Effective Date: 14 April 2025

**eSTT Search**

Transaction Type:

Status:

Transfer period: Year:

Transfer period: Month:

Declared By:

Period	Declared By	Transaction Type	Status Description	Reference Number
No Records available for your selection				

## 9 FIND BY REFERENCE NO

- a) If you wish to search for a specific transaction by utilising the eSTT reference number, click on the “Find by Reference No” menu item.

**eSTT-Securities Transfer Tax**

[New](#)

[Saved](#)

[Submitted](#)

[Paid](#)

[History](#)

[Find by Reference No](#)

- i) The eSTT Search screen will be displayed. Enter the reference number and click “Search”.

**eSTT Search**

Reference:

Period	Declared By	Transaction Type	Status Description
No Records available for your selection.			

- ii) The transaction details will be displayed as indicated in the below screen.

**eSTT Search**

Reference:

Period	Declared By	Transaction Type	Status Description		
2016/01	Body Corporate Administration CC	Transfer of unlisted securities	Exempt Not Printed	<a href="#">View</a>	<a href="#">Print</a>
1					

## 10 REQUEST FOR REFUND

- a) The eSTT refund request can be made by completing Part A of the REV16 form.
- b) The REV16 form can be obtained from the SARS website [www.sars.gov.za](http://www.sars.gov.za) > Types of Tax > Securities Transfer Tax, click on the REV16 hyperlink on the SARS website in order for the form to be displayed.


### 10.1 COMPLETION OF REV16 DECLARATION

#### a) **PART A (PERSONAL DETAILS OF TAXPAYER)**

- i) Complete the details as per REV16:

Effective Date: 14 April 2025

- A) Full Name,
- B) Surname/Registered Name,
- C) Address,
- D) Postal Code,
- E) Contact email Address,
- F) Contact Telephone No,
- G) Tax Type,
- H) Tax Reference Number,
- I) Request Type - Refund,
- J) Transfer to another account,
- K) Identity/Passport/Registered No,
- L) Hereby, a refund to the amount of and or,
- M) Transfer of credit amount,
- N) Request Reason.



South African Revenue Service

**SOUTH AFRICAN REVENUE SERVICE**

**REV16**

**Claim for Refund / Transfer of Credit**

**Part A (Personal Details of Taxpayer)**

Full Name			
Surname / Registered Name			
Address			
Contact e-mail address		Postal Code	
		Contact Telephone No.	
Tax Type		Tax Reference Number	
Request Type:	<input type="checkbox"/> Refund <input type="checkbox"/> Transfer to another tax account <input type="checkbox"/> Identity / Passport / Registered No.		
hereby claim, a refund to the amount of		and / or transfer of credit amount	
Request Reason			

**b) PAYMENT DETAILS**

- i) The taxpayer should complete the payment details for the refund.
  - A) Date,
  - B) Amount,
  - C) Amount That should have been paid,
  - D) Overpayment now claimed.
- ii) This declaration is made by tick box who completed the request either Taxpayer/Representative.
- iii) Complete the date and the signature.



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Payment Details			
Date	Amount	Amount that should have been paid	Overpayment now claimed
			-
<b>Total</b>	<b>R 0.00</b>	<b>R 0.00</b>	<b>R 0.00</b> +

This declaration is made by the: Taxpayer ☐ Representative ☐

**Signature of taxpayer or authorised representative**

Date (CCYY-MM-DD)

Signature

c) **PART B (TO BE CAPTURED BY THE REGISTERD SARS OFFICE)**

i) Note this part is to be completed by SARS.

**Part B (To be captured by the Registered SARS Office)**

Is the proof of payment attached? Y ☐ N ☐ The claim is for: The full amount paid ☐ Part of amount ☐

Is the register noted and updated? Y ☐ N ☐

I certify that I am satisfied that this  is / are due and properly payable Y ☐ N ☐

A refund to the amount of  is approved and / or A transfer to the amount of  is approved

Are all the required supporting documents received and verified? Y ☐ N ☐

**Signature of SARS official in Registered office**

Name and Surname

Date (CCYY-MM-DD)  S-ID

Signature

b) **PART C (TO BE CAPTURED BY THE AUTHORISING OFFICER)**

i) Note this part is to be completed by Authorising Officer at SARS

**Part C (To be captured by the Authorising Officer)**

Claim No.  Receipt No.  Institute

Payee

**Refund / Transfer to be authorised**

Tax Type	Amount	Tax Number (Refund Transferred to)	Journal / EFT Number	Date
				-
<b>Total</b>	<b>R 0.00</b>			<b>+</b>

**Signature of Authorising SARS official**

Name and Surname

Date (CCYY-MM-DD)  S-ID

Signature

c) All requests for refunds can be submitted to a SARS Branch or by emailing it to the following email address:

i) <mailto:lbqueries@sars.gov.za>.

- d) The following supporting documents must be submitted together with the signed REV16:
- i) Original receipts of payments made must be attached.
  - ii) If the refund is claimed on behalf of someone else, a power of attorney must be produced.
  - iii) Submit full reasons for the claim for refund, if necessary, on a separate sheet or paper.
- e) The following supporting documentation regarding bank details must be submitted with this form:
- i) Certified copy of identity document of representative;
  - ii) Any one of the following:
    - A) Original bank statement (confirming the account holder's name, account number and branch code).
    - B) Proof of payment –eSTT receipt printed stating successful from the eFiling website.
    - C) A signed motivation or objection letter from the taxpayer requesting the refund from SARS.
- f) All documentation for the claim for Securities Transfer Tax Refund can be sent to this email address: lbqueries@sars.gov.za.

## 10.2 NOTES ON THE REV16

- a) Note: That the notes are self-explanatory.

### NOTES TO THE REV16

#### GENERAL

Where the taxpayer / representative taxpayer requests for a refund or the transfer from any non-core tax to a core tax, the following standard documentation **must** be submitted with each claim **in addition to** the specific documents listed below per tax type:

1. The completed and signed REV16 form (Part A)
2. Certified copy of the ID of the taxpayer
3. The proof of payments made to SARS in respect of the claim made
4. Copy of bank statement reflecting the payment made
5. In the case of a representative taxpayer, a letter of executorship or appointment
6. In the case of an agent, the power of attorney
7. Certified copy of representative taxpayer/agent's ID
8. Where the refund is to be paid directly into the bank account of the taxpayer, a bank account verification letter or bank statement not older than 3 months.

**Note:** If a virtual appointment is made, a selfie holding an ID must be taken by the person attending the appointment.

#### Estate Duty

##### Transfer from Estate Duty to Other Taxes

1. All standard documents listed under the **General section** above
2. A written request to transfer the payment from the Estate duty account to the other tax account (for example, Income tax account)
3. Certified copy of death certificate.

In an estate where a letter of executorship is issued (section 13 and 14 of the Administration of Estates Act, 1965) only bank statements of the estate's bank account is accepted.

All documentation for the refund request can be sent to the estate duty inbox (estateduty@sars.gov.za).

#### Refund Due To Estate

1. All standard documents listed under the **General section** above
2. Contact details of the executor (to request vouchers etc.)
3. Copies of all Estate Duty Assessment
4. Signed Liquidation & Distribution (L&D) Accounts, including the Final signed L & D account
5. The last Will and Testament of the deceased
6. Copy of signed pre-deceased spouse L & D account (if applicable)
7. Bank details:
  - Original bank stamped letter from the bank (including an electronic letter) not older than three months confirming the account holder's legal name; account number, account type and branch code; or
  - Original bank statement or ATM / Internet generated statement or 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.

All documentation for the refund request can be sent to the estate duty inbox (estateduty@sars.gov.za).

#### DONATIONS TAX

1. All standard documents listed under the **General section** above.
2. The IT 144 declaration by donor/donee.

#### MINERAL AND PETROLEUM RESOURCE ROYALTY (MPRR)

1. All standard documents listed under the **General section** above.
2. MPR1 return.

#### VAT FOR NON-REGISTERED VENDORS

1. All standard documents listed under the **General section** above.
2. The VAT 215 – Declaration in respect of imported services by recipient that is not registered as a vendor.

#### WITHHOLDING TAX ON ROYALTIES

1. All standard documents listed under the **General section** above.
2. The WTR01 – Withholding tax on royalties.

#### WITHHOLDING TAX ON INTEREST (WTI)

1. All standard documents listed under the **General section** above.
2. A copy of the original WTI 01 – Withholding Tax on Interest return.
3. Copy of The Request For Correction On the WTI 01 return (if the request for refund is not just an erroneous overpayment, But due to a revised declaration).
4. A signed letter from the taxpayers/representatives/tax practitioners with full details of the request, including the desired action e.g. allocate to other debt on WTI, allocate to another tax type or a request for a refund.
5. Tax residency certificate from the other country.
6. Proof of payment from third party.
7. Proof of payment made to the non-resident.
8. List of transactions relating to the declaration.

#### CLAIM FOR SECURITIES TRANSFER TAX REFUND

1. Original receipts of payments made must be attached.
2. If the refund is claimed on behalf of someone else, a power of attorney must be produced.
3. Submit full reasons for the claim for refund, if necessary on a separate sheet or paper.
4. The following supporting documentation regarding bank details must be submitted with this form:
  - Certified copy of identity document of representative; and
  - Any one of the following:
    - o Original bank statement (confirming the account holder's name, account number and branch code).
    - o Proof of payment eSTT receipt printed stating successful from the eFiling website
    - o A signed motivation or objection letter from the taxpayer requesting the refund from SARS
5. All documentation for the claim for Securities Transfer Tax Refund (Rev 16) can be sent to this email address: [lbqueries@sars.gov.za](mailto:lbqueries@sars.gov.za)

- a) **Note:** If the request for refund is declined, you will be informed accordingly.

## 11 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

- a) The definitions, acronyms and abbreviations can be accessed via the following link: [Glossary webpage](#)

## 12 DOCUMENT MANAGEMENT

### 12.1 REVISION HISTORY

<b>Business Owner</b>	Head: Process Design and Engineering
<b>Detail of Change</b>	Initial Release. Added Revision History Table. Updated Template. Decommission of Help-You-eFile (HYEF), replace screens - April 2025 release.

#### 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

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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](http://www.sars.gov.za);
- Make a booking to visit the nearest SARS branch via eBooking Appointment;
- Contact your own tax advisor / tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).