

INCOME TAX

UDZ 1

Deduction claimed in terms of section 13*quat*: Erection or extension of or addition to or improvement of a building/part of a building within an Urban Development Zone

Notes:

- 1. This form must be completed in respect of the erection or extension of, addition to or improvement of any building/part of a building in respect of which a deduction is claimed in terms of section 13quat of the Income Tax Act, 1962. It should, however, not be completed in respect of the purchase of a building/part of a building in respect of which a deduction is claimed in terms of this section of the Act. A UDZ2 form must be completed in this regard.
- 2. No deduction will be considered **unless** the following documentation, together with this form, are provided with the tax return for the year of assessment in respect of which the deduction is claimed:
 - The location certificate obtained from the relevant municipality
 A certificate of occupancy obtained from the relevant municipality

Particulars of taxpayer

Name	
Income tax reference no.	Year of assessment

Particulars of building/part of building

Number of location certificate issued by municipality							
Relevant municipality in which boundaries building is located							
Total cost of:							
(a) Erection, extension or addition to building/part of building R							
(b) Improvement of building/part of building R							
s a certificate of occupancy been issued by the municipality in respect of this building/part of the building?				YES		NC	С
Date when you became the owner of the building/part of the building] -		- [
Date of commencement of erection, extension, addition to or improvement of building/part of building			-		-		
Date when contract pertaining to erection, extension, addition to or improvement of building/part of building was formally and finally signed by all parties			-		_		

Particulars relating to deduction claimed

	Erection or extension of or addition to building/part of building	I	Improvement of building/part of building						
$\label{eq:decomposition} \mbox{Deduction}(s) \mbox{ claimed during current year of assessment } \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $		R							
$\label{eq:decomposition} \mbox{Deduction(s) claimed during previous year(s) of assessment} \qquad \mbox{\bf R}$		R							
$\label{eq:decomposition} \mbox{Deduction}(s) \mbox{ that can be claimed in future year}(s) \mbox{ of assessment } \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $		R							
Total costs (Total of above 3 amounts)		R							
Date when building/part of building was brought into use sole	ely for purposes of trade		C C Y Y - M M - D						
Period used solely for purposes of trade: From	n C C Y Y – M M – D D	to							

If the building/part of the building was not used solely for purposes of trade during the entire year of assessment, please provide the reason(s) therefor

Main business for which building/part of building was used during year of assessment

Declaration

I, a , hereby certify that the particulars stated are true and correct to the best of my knowledge and belief.	
particulars stated are true and correct to the best of my knowledge and belief.	
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Signed at on this day of 2)
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