

**Claim for Refund / Transfer of Credit**

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

Full Name

Surname / Registered Name

Address

Postal Code

Contact e-mail address  Contact Telephone No.

Tax Type  Tax Reference Number

Other  Tax Reference Number

Request Type: Refund  Transfer to another tax account  Identity / Passport / Registered No.

hereby claim, a refund to the amount of  and / or transfer of credit amount

Request Reason

**Payment Details**

Date	Amount	Amount that should have been paid	Overpayment now claimed
<b>Total</b>			

This declaration is made by the: Taxpayer  Representative

I  declare that, the information furnished in this declaration is true and correct in every respect and that all records to support my declaration on this form will be retained for inspection purposes.

I  Identity number  declare that to the best of my knowledge, the information provided, is correct and complete and that all records to support this declaration will be retained for inspection purposes.

**Signature of taxpayer or authorised representative**

Date (CCYY-MM-DD)

Signature

**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

### 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>				

### Signature of Authorising SARS official

Name and Surname

Date (CCYY-MM-DD)

S-ID

Signature

## 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.

## NOTES TO THE REV16 (Continued)

### 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)