

SUPPORTING DOCUMENT CHECKLIST

Checklist for Transfer Duty Relevant Material per transaction type

- a) **Normal Sale Agreement:**
 - i) Deed of Sale
 - ii) 2 x Detailed Estate Agent valuations (on letterhead, dated and signed) where parties are connected or less than 100% share in property is transferred OR 1 x Sworn Valuation (latter not compulsory and depend on the parties)
 - iii) Nomination agreement if applicable
 - iv) Letter of authority (for the purchaser) if applicable
 - v) NOTE: Where sale in execution or by public auction no valuations are required

- b) **Donation:**
 - i) Deed of Donation
 - ii) 2 x Detailed Estate Agent valuations (on letterhead, dated and signed)
 - iii) IT 144

- c) **Servitude:**
 - i) Notarial Deed of Servitude

- d) **Usufruct / Bare Dominium:**
 - i) Notarial Deed of Usufruct or Deed of Sale (whichever is applicable)
 - ii) 2 x Detailed Estate Agent valuations (on letterhead, dated and signed) of full property OR 1 x Sworn Valuation (latter not compulsory and depend on the parties)

- e) **Habitatio:**
 - i) Notarial Deed of Habitatio or Deed of Sale (whichever is applicable)
 - ii) 2 x Detailed Estate Agent valuations (on letterhead, dated and signed) of improvement value or rental valuations

- f) **Exchange:**
 - i) Exchange Agreement
 - ii) TDE number of the other exchange application
 - iii) 2 x Estate Agent valuations (on letterhead, dated and signed) of both properties OR 1 x Sworn Valuation (latter not compulsory and depend on the parties)

- g) **Vatable Transaction - Section 9(15) exemption read with VAT Act:**
- i) Deed of Sale / Deed of Donation
 - ii) Lease Agreement where applicable – where more than 2 lease agreements a summary of all the lease agreements on a schedule containing following details:
 - ✚ Lessee name
 - ✚ Unit number
 - ✚ Start date
 - ✚ End date
 - ✚ Extent of each unit
 - ✚ Total extent (sum of all the leased units)
 - ✚ Total lettable area
 - iii) 2 x Detailed Estate Agent valuations (on letterhead, dated and signed) where parties are connected
 - iv) Nomination agreement if applicable
 - v) Letter of authority (for the purchaser) if applicable
 - vi) **NOTE:** Where sale in execution or by public auction no valuations are required
- h) **Vatable Transaction - Section 8(25) application:**
- i) Agreement
 - ii) Affidavit by public officer regarding the application of section 8(25)
- i) **Divorce - Section 9(1)(i) exemption as from 25.07.2006:**
- i) Court Order/ Final Order of Divorce
 - ii) Settlement Agreement
 - iii) Termination of Life Partnership
- j) **Divorce - prior to 25.07.2006:**
- i) Court Order/Final Order of Divorce
 - ii) Settlement Agreement
 - iii) 2 x Detailed Estate Agent valuations (on letterhead, dated and signed) OR 1 x Sworn Valuation (latter not compulsory and depend on the parties)
- k) **Deceased Estate with testament - Section 9(1)(e) or 9(1)(i) exemption:**
- i) Last Will and Testament
 - ii) L & D account
 - iii) Letter of executorship
 - iv) Redistribution agreement if applicable
 - v) Renunciation agreement if applicable
 - vi) Adiation / Repudiation if applicable
- l) **Deceased Estate without testament - Section 9(1)(e) or 9(1)(i) exemption:**
- i) Next of Kin affidavit
 - ii) Letter of executorship
 - iii) L & D account
 - iv) Death Notice (if no L & D available)

- m) **Public Benefit Organization - Section 9(1)(c) exemption:**
 - i) Deed of Sale or Deed of Donation
 - ii) Letter from SARS (TEU Unit) stating that the purchaser is registered with TEU and that Section 10(1)(cN) is applicable (Section 30(3)) & Section 10(1)(cA)(i)
 - iii) Affidavit by purchaser stating the purpose for which the property will be used.

- n) **Rectification - Section 9(2) exemption:**
 - i) Rectification agreement
 - ii) Original sale agreement
 - iii) Original transfer duty receipt OR, if primary residence, proof of address
 - iv) Deeds Office print out (not older than 30 days)
 - v) Court order if applicable

- o) **Amalgamation transactions - Section 9(1)(l) exemption:**
 - i) Agreement
 - ii) Affidavit or sworn declaration from the public officer of the company confirming that the transaction complies with the relevant conditions stated in section 42, 43, 44, 45 or 47 of the Income Tax Act (whichever is applicable)

- p) **Land Reform Projects - Section 9(1)(n) exemption:**
 - i) Deed of Sale
 - ii) Letter from Department confirming the Land Reform

- q) **Extension of a section:**
 - i) Resolution by Body Corporate

- r) **Negative Servitude:**
 - i) Signed Power of Attorney or Notarial Deed

- s) **Notarial Tie:**
 - i) Notarial Tie agreement

Relevant material for Transfer Duty refunds

- a) **Refund in case of cancellation of sale:**
 - i) Cancellation agreement or other written evidence of the cancellation
 - ii) Original sale agreement
 - iii) Letter from Conveyancer stating the reason for cancellation and whether any money was paid or retained in lieu of the cancellation.
 - iv) Deeds Office print out not older than 30 days.

- b) **Refund in case of error on receipt:**
 - i) Letter from Conveyancer explaining the error. The letter must also provide the replacement TDE number.
 - ii) Copy of the incorrect receipt
 - iii) Original sale agreement.