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**REGISTRAR’S CIRCULAR No. 7 OF 2012**

**NEW SARS E-TRANSFER DUTY RECEIPTS**

**1. INTRODUCTION**

The South African Revenue Services (“SARS”) has implemented a system whereby conveyancers are able to submit Transfer Duty declarations, effect transfer duty payments and obtain transfer duty receipts and exemptions electronically.

2. **IMPLEMENTATION DATE**

With immediate effect examiners must accept for registration purposes the new Transfer Duty Receipts and Exemption Certificates extracted electronically from the SARS website (see example attached). The “old” TD02, TD04, TD05 and TD06 Transfer Duty Receipt may however still be accepted for purposes of registration during the transitional period.

**3. VERTIFICATION OF NEW TRANSFER DUTY RECEIPT**

In order to verify a Transfer Duty Receipt or an Exemption Certificate that has been extracted from the SARS website, the new Transfer Duty Receipts and Exemption Certificates must contain a declaration/certificate on the last page of the Transfer Duty Receipt or Exemption Certificate that must read along the following lines.

*“I certify that this a true copy of the Transfer Duty Receipt or Exemption Certificate drawn from the SARS e-Filing site “*

This must be signed by the Conveyancer preparing the transfer documents.

**4. FORMAT AND INFORMATION TO BE CONTAINED IN NEW TRANSFER DUTY DOCUMENTS**

4.1 The new Transfer Duty Receipt or Exemption Certificates drawn off the SARS website will be in the format of a TDREP document, attach hereto is an example of the TDREP document. The document submitted will and must whether it is a receipt or an exemption certificate.

4.2 The status quo pertaining to the content and important information that must be contained in Transfer Duty Receipts or Exemption Certificates for Deeds Office purpose remains and the Chief Registrar’s Circular 9 of 2009 must be consulted in this regards.

4.3 The new TDREP form contains various additional information for example the party’s income tax number, estate agent details, vat number, etc. all of which can be ignored.

4.4 Take note that the new TDREP form contains various declarations however it will only be required for the declaration by the Conveyancer/Attorney to be completed and signed.

4.5 When a Transfer Duty Exemption certificate is issued it must make reference to the section and act in terms which the exemption is granted.

4.6 It is noted with concern that the print size and legibility of the new documents are small and of poor quality however the documents must be accepted by examiners as long as the important information is readable and can be identified and complies with the requirements for scanning and archiving.

**5. ERRORS ON TRANSFER DUTY RECEIPT AND EXEMPTION CERTIFICATES**

5.1 For guidelines on errors, which occur on Transfer Duty Receipts or Exemption certificates, consult Chief Registrar’s Circular 9 of 2009.

K. Pillay ( signed)

**Registrar of Deeds**

**CAPE TOWN**

**Date: 18th October 2012**