



rural development
& land reform

Department:
Rural Development & Land Reform
REPUBLIC OF SOUTH AFRICA

Registrar of Deeds, Bloemfontein, Private Bag X 20613, BLOEMFONTEIN, 9300 – Tel 051-403 0300 – Fax 051-4030370

REGISTRAR'S CIRCULAR 9 OF 2012
NEW SARS E-TRANSFER DUTY RECEIPTS

1. INTRODUCTION

The South African Revenue Services (SARS) is engaged in various initiatives to improve client service, to modernise its processes, to enhance its data base and to ensure better compliance with its tax laws.

In light hereof, a system whereby conveyancers will be able to lodge transfer duty declarations and make payments electronically via the internet became operational during April 2005. Conveyancers are able to lodge the declarations by transferors (sellers) and transferees (purchasers) to SARS branches electronically and simultaneously make payments to designated SARS bank accounts.

2. INTRODUCING THE MODERNISED TRANSFER DUTY SYSTEM

On the 23rd August 2012 SAS introduced a modernised Transfer Duty system which became mandatory from 1 October 2012. The new system entails the merging of the five Transfer Duty forms into one dynamic form (See Annexure A).

3. EFFECT OF INTRODUCTION OF THE MODERNISED TRANSFER DUTY SYSTEM ON THE DEEDS OFFICE'S

The new system is mandatory for all Conveyancers and do away with the old Transfer Duty forms, merging them into one new form which will be customized to fit the details of the specific transaction.

As from 1 October 2012 the Deeds Office may not accept the "old" Transfer Duty Receipts unless they relate to the transactions that were completed on

the old forms (TDF02, TD04, TD05 and TD06) prior to 1 October 2012 and been received and processed by SARS.

4. VERIFICATION OF NEW TRANSFER DUTY RECEIPT

In order to verify a Transfer Duty receipt or an exemption certificate that has been extracted from 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 is a true copy of the transfer duty receipt or exemption certificate drawn from the SARS eFiling site".

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

The new Transfer Duty receipts or exemption certificates drawn off the SARS website will be in the format of a TDREP document, attach hereto is two examples of the TDREP document. Example A is a Transfer Duty receipt and example B is a Transfer Duty exemption certificate, page 4 of both the examples clearly indicates whether it is a receipt or an exemption certificate.

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 Registrars Circular 9 of 2009 must be consulted in this regard.

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.

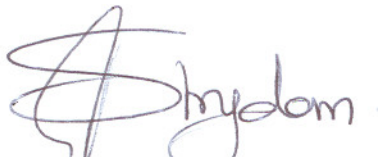
Take note that the new TDREP form contains various declarations however it will only be required for the declaration by the Conveyancer / Attorney to be completed and signed.

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

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.

6. ERRORS AND TRANSFER DUTY RECEIPT AND EXEMPTION CERTIFICATES

For guidelines on errors which occur on Transfer Duty receipts or exemption certificates, consult Chief Registrars Circular 9 of 2009.


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REGISTRAR OF DEEDS
Date: 1 November 2012
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Example A



Transfer Duty Declaration

TDREP

Reference Details

Transfer Duty Reference number: TDE0001270

Details			
Transfer Duty Reference Number: TDE0001270			
Transaction Reference of Related Exchange Transaction			
Transfer Duty Reference Number		Total Fair Value: R	
Any Other Consideration: 0			
Transaction Type			
Transaction Type Purchased		NORMAL	
Details of Seller / Transferor / Time Share Company			
Nature of Person: INDIVIDUAL		Full Name: JKH	
Surname / Registered Name: JKH		Initials: JKH	
ID Number: 8503271152082		Date of Birth (CCYYMMDD): 1985-03-27	
Annual income from all sources: R 44 40		Non-resident, country of residence:	
Natural Person: YES		Fixed Period (years):	
Connected Person to the Seller: NO		Share Percentage: 100.00	
Gender: FEMALE		Marital Status: NOT MARRIED	
Passport Country:		Date Property acquired by seller: 2010-10-10	
Original Purchase Price: R 100 000		Effective Date of Transaction: 2012-02-02	
Details of Purchaser / Transferee			
Nature of Person: INDIVIDUAL		Deeds Number:	
Full Name: JKH		Surname / Registered Name: JKH	
Initials: JKH		ID Number: 8503271152082	
Date of Birth (CCYYMMDD): 1985-03-27		Passport Country:	
Income Tax Number:		Annual income from all sources: R 44 40	
Company / CC / Trust Reg No.:		Natural Person: YES	
Fixed Period (years):		Connected Person to the Seller: NO	
Share Percentage: 100.00		Gender: FEMALE	
Marital Status: NOT MARRIED		Marital Notes, if applicable:	
Effective Date of Transaction: 2012-02-02			
Details of Conveyancer / Attorney			
Conveyancing Firm: JKH		Name of Conveyancer: JKH	
Business Telephone Number: 0212121212		Fax Number:	
Contact Email:			
Details of the Property			
Is the property an enterprise asset for VAT purpose?		NO	
Date of Transaction/Acquisition (CCYYMMDD):		2012-02-02	
Bought by:		PRIVATE TREATY	
Nature of property:		PRIMAR + RESIDENCE	
Are the provisions of Section 35A of the Income Tax Act, 1962, applicable?		NO	
Local Authority Valuation (Urban Properties):		R 0.00	
Value of property:		R	
Land Value:		R	
Improvement Value:		R 500000.00	
Total Fair Value:		R 500000.00	
Was any input tax claimed in respect of the property?		NO	
Is the Property?		IMPROVED	
How was property used?		PRIMAR + RESIDENCE	
For what purpose will the property be used?		RES	
Amount of bond:		R	
Monthly Rental Value:		R	
Occupational Rent/Interest Paid or Payable:		R	
Selling Price:		R 500000.00	
Any Other Consideration Payable:		R	
Total Consideration:		R 500000.00	
Calculation of Duty and Penalty / Interest			
Transfer Duty Payable on: R 500000.00			
Natural Persons: 000 % on R 500000.00 = R 0.00			
Other than Natural Person: % on R = R			
% on R = R			
% on R = R			
% on R = R			
% on R = R			
% on R = R			
% on R = R			
% on R = R			
% on R = R			
Sub total: R 0.00			
Penalty/Interest: R 0.00			
Total Payable: R 0.00			

Details	
Calculation of VAT Payable	
VAT Rate	Including VAT
VAT Payable R	Tax period where output tax will be declared on the VAT201 Declaration
Output Tax R	Supply is that of a going concern which is subject to the zero rate R
Transaction Status	
Exempt in terms of Section 9 of the Transfer Duty Act	Exemptions allowed by another Act
Property Descriptions	
1. ERP	
Voluntary Disclosure Programme	
Is this declaration made in respect of a VDP agreement with SARS? NO	VDP Application No.

Declaration by Conveyancer / Attorney

I certify that this is a true copy of the declaration held by me, which declaration will be retained by me for 5 years from the date of registration of transfer.

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX

Please ensure you sign over
the 2 lines of 'X' & above

56cf0ec0a0109303f025c0
8d5588f42dd6f7b860

Date
(CCYYMMDD)

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For enquiries go to
www.sars.gov.za or call
0800 00 SARS (7277)



**Transfer Duty
Declaration**

TDREP

Transfer Duty Reference number: TDE0001270

Receipt

Receipt Details

Transfer Duty Reference Number	TDE0001270	Receipt No.
Receipt Amount	R 0	

Declaration by Conveyancer / Attorney

I certify that this is a true copy of the
transfer duty receipt/exemption
certificate drawn from the SARS
eFiling site.

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX

Please ensure you sign over
the 7 lines of "x"s above

59c0ac0a91603007b25cd
8d5686f42d95f7b68d

Date
(CCYYMMDD)

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For enquiries go to
www.sars.gov.za or call
0800 00 SARS (7277)

Example B



Transfer Duty Declaration

TDREP

Reference Details

Transfer Duty Reference number: TDE000002E

Details			
Transfer Duty Reference Number		TDE000002E	
Transaction Reference of Related Exchange Transaction			
Transfer Duty Reference Number		Total Fair Value	
Any Other Consideration		R	
Transaction Type			
Transaction Type Purchased		NORMAL	
Details of Seller / Transferor / Time Share Company			
Nature of Person		SOLE PROPRIETOR	
Surname / Registered Name		PITOUT	
Natural Person		YES	
Connected Person to the Seller		NO	
Passport Country			
Original Purchase Price		R 20 000	
Full Name			
Initials			
Fixed Period (years)			
Share Percentage		100.00	
Date Property acquired by seller		2009-02-02	
Effective Date of Transaction		2012-02-02	
Details of Purchaser / Transferee			
Nature of Person		SOLE PROPRIETOR	
Full Name		MANKI	
Company / CC / Trust / Reg No			
Fixed Period (years)			
Share Percentage		100.00	
Effective Date of Transaction		2012-02-02	
Deeds Number			
Surname / Registered Name		MANKI	
Natural Person		YES	
Connected Person to the Seller		NO	
Gender			
Details of Conveyancer / Attorney			
Conveyancing Firm		ADP/SAFE	
Business Telephone Number		0419418709	
Contact Email			
Name of Conveyancer		ADP/SAFE	
Fax Number			
Details of the Property			
Is the property an enterprise asset for VAT purpose?		NO	
Date of Transaction/Acquisition (CCYYMMDD)		2012-02-02	
Bought by		PRIVATE TREATY	
Nature of property		PRIMARY RESIDENCE	
Are the provisions of Section 35A of the Income Tax Act, 1962, applicable?		NO	
Local Authority Valuation (Urban Properties)		R 0.00	
Value of property		R	
Land Value		R	
Improvement Value		R 10000.00	
Total Fair Value		R 100000.00	
Was any input tax claimed in respect of the property?		IMPROVED	
Is the Property?		PRIMARY RESIDENCE	
How was property used?		RES	
For what purpose will the property be used?		RES	
Amount of bond		R	
Monthly Rental Value		R	
Occupational Rent/Interest Paid to Payable		R	
Selling Price		R 100000.00	
Any Other Consideration Payable		R	
Total Consideration		R 100000.00	
Calculation of Duty and Penalty / Interest			
Transfer Duty Payable on		R 0.00	
Natural Person		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
Sub total		R 0.00	
Penalty/Interest		R 0.00	
Total Payable		R 0.00	
Other than Natural Person		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
% on R		R	
Sub total		R 0.00	
Penalty/Interest		R 0.00	
Total Payable		R 0.00	
Calculation of VAT Payable			
VAT Rate		Including VAT	
VAT Payable		Tax period where output tax will be declared on the VAT201 Declaration	
Output Tax		Supply is that of a going concern which is subject to the zero rate	
Transaction Status			
Exempt in terms of Section 9 of the Transfer Duty Act		Exemptions allowed by another Act	

Details	
SECTION 9(20)	
Property Descriptions	
1	RULE 16
Voluntary Disclosure Programme	
Is this declaration made in respect of a VDP agreement with SARS?	<div>NO</div> <div>VDP Application No.</div>

Declaration by Conveyancer / Attorney

I certify that this is a true copy of the declaration held by me, which declaration will be retained by me for 5 years from the date of registration of transfer.

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX

Please ensure you sign over
the 2 lines of 'X's above

6e997646939d50b05cee5
0b4fed4e946aeebb94

Date

(CCYYMMDD)

For enquiries go to
www.sars.gov.za or call
0800 00 SARS (7277)



**Transfer Duty
Declaration**

TDREP

Transfer Duty Reference number: TDE000002E

Exemption Certificate

Exemption Certificate Details

Transfer Duty Reference No. TDE000002E

Exempt in terms of Section 9 of the
Transfer Duty Act

SE C (TDA) 9-20

Exemptions allowed by another Act

Declaration by Conveyancer / Attorney

I certify that this is a true copy of the
transfer duty receipt/exemption
certificate drawn from the SARS
eFiling site.

XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX

Please ensure you sign over
the 2 lines of 'X's above

0e897049938a80c05ce05
0b4fed4e048aeeeb94

Date
(CCYYMMDD)

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For enquiries go to
www.sars.gov.za or call
0800 00 SARS (7277)



South African Revenue Service

Dear Conveyancer

INTRODUCING THE MODERNISED TRANSFER DUTY SYSTEM

Since 2011, the South African Revenue Service (SARS) has been introducing changes to the Transfer Duty process. The purpose of these changes is to improve efficiency and compliance in line with SARS's modernisation initiatives.

On 23 August 2012 SARS introduced a modernised Transfer Duty system. The new system will be mandatory from 1 October 2012. To be able to use the new Transfer Duty system Conveyancers are urged to activate the system by updating their details on eFiling well before 1 October 2012. This is to make certain that the correct conveyancer details are on file. The activation process will also ensure that a Transfer Duty Financial Account Number is assigned to all legal entities that register. This is required for the enablement of the eAccount.

The new system entails the merging of the five Transfer Duty forms into one dynamic form. As from the above mentioned date SARS will not accept any new Transfer Duty transaction on the five old application forms. However, transactions that were completed on the old forms prior to 1 October 2012 and have been received SARS will be processed.

The key features of the new system include:

- An integration with Independent Software Vendor (ISV) systems which will enable users to:
 - Submit Transfer Duty Declarations or corrections (up until when payment is made)
 - Supporting documents will only need to be submitted on request from SARS
 - The ability to complete work off-line and only go online when submitting declarations and supporting documents.
- A new Transfer Duty dashboard has been made available to enable users to view the status of their Transfer Duty transactions
- Users will be able to electronically cancel submitted transfer Duty Declarations via their 3rd party conveyancing systems at any time.

Conveyancers who register on eFiling for the first time, after the date of implementation of the new system, will automatically go onto the new system.

For more information on the new Transfer Duty, go to www.sars.gov.za >Tax Types > Transfer Duty or contact the SARS Contact Centre on 0800 00 SARS (7277).

Sincerely

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE



South African Revenue Service

TRANSFER DUTY STATEMENT OF ACCOUNT

SARS has introduced a modernised Transfer Duty system which will be mandatory from 1 October 2012. The key features of the new system include:

- An integration with Independent Software Vendor (ISV) systems which will enable users to:
 - Submit Transfer Duty Declarations or corrections (up until when payment is made)
 - Supporting documents will only need to be submitted on request from SARS
 - The ability to complete work off-line and only go online when submitting declarations and supporting documents.
- A new Transfer Duty dashboard to enable users to view the status of their Transfer Duty transactions
- The option to electronically cancel submitted Transfer Duty Declarations via their 3rd party conveyancing systems at any time.

Further efforts to enhance the efficiency of the new system are in the pipeline, and these include the introduction of an eAccount function. This function will make it possible for conveyancers to draw Statements of Account on eFiling, analyse and manage payments more effectively.

Conveyancers will be informed as soon as this function is available.

In order to be able to use the new Transfer Duty system, conveyancers are urged to activate the system by updating their details on eFiling well before 1 October 2012. The activation process will also ensure that a Transfer Duty Financial Account Number is assigned to all legal entities that register.

With the new system SARS has created a simplified, more efficient and faster Transfer Duty process.

For more on the new Transfer Duty system and the eFiling Guide please go to the www.sars.gov>Tax Types>Transfer Duty