

Application for Tax Directive by non-resident seller of immovable property in South Africa

1. Please refer to the Policy and Procedures obtainable from the SARS website www.sars.gov.za

2. This application can be submitted to: Gauteng Central Enforcement Centre  Private Bag X187, Rivonia, 2128

 Fax: 0866102127, 0866102055

 nres@sars.gov.za

Part 1: Particulars of Seller

Full name of seller	<input type="text"/>		
Date of birth	<input type="text"/>	ID / Passport / Co Reg / Trust number	<input type="text"/>
Income tax reference no	<input type="text"/>	If you are a non-resident, state country of residence	<input type="text"/>
Postal address	<input type="text"/>		
Postal code	<input type="text"/>		
Residential address	<input type="text"/>		
Postal code	<input type="text"/>		

Part 2: Particulars of Property

Date of transaction	<input type="text"/>	Gross selling price	<input type="text"/>
Reason for Directive *	<input type="text"/>		
* Kindly attach the relevant supporting documentation, explanation, or other criteria which must be taken into account in your application			
Reason for application:	<input type="checkbox"/> Section 35A(2)(a)	<input type="checkbox"/> Section 35A(2)(b)	<input type="checkbox"/> Section 35A(2)(c) <input type="checkbox"/> Section 35A(2)(d)
Description of property as per Title Deed	<input type="text"/>		

Part 3: Particulars of Purchaser

Full name of Purchaser	<input type="text"/>		
Date of birth	<input type="text"/>	ID / Passport / Co Reg / Trust number	<input type="text"/>
Income tax reference no	<input type="text"/>	If you are a non-resident, state country of residence	<input type="text"/>
Postal address	<input type="text"/>		
Postal code	<input type="text"/>	Telephone number	<input type="text"/>

Part 4: Declaration by Seller

I, the above-mentioned Purchaser hereby declare that the information furnished above is true and correct.

Signature Date

Calculation of amount to be withheld

Gross selling price (only if Gross selling pricing exceeds R2m)	<input type="text"/>
% on Gross selling price (Individuals - 7.5%; Companies - 10%; Trusts - 15%)	<input type="text"/>
Total payable	<input type="text"/>