South African Revenue Service

Dear Conveyancer

TRANSFER DUTY APPLICATIONS: DELAYS AND SOLUTIONS

We are aware of certain challenges resulting in delays in processing of transfer duty applications that presented in the recent past.

In an effort to facilitate the speedy resolution of these challenges we have identified solutions to some of the issues identified.

More than one application being submitted for the same transaction
While we strive to process transfer duty applications within two to three days we are aware that when a transfer duty receipt is not available for printing within the usual two or three days some users submit new applications for the same transaction rather than waiting for the first application to be processed. This contributes to higher volumes of transactions as we are obliged to consider each transaction including the duplicates, therefore causing unintended processing delays.

To assist us in eliminating duplication we kindly request that you cancel all open cases that you are not proceeding with, within 10 business days of the date of this letter.

Going forward please ensure that before submitting a new application, you first cancel any existing application on that transaction.

For more information on steps on how to cancel a declaration, please access the Guide for Transfer Duty via eFiling on our website www.sars.gov.za

Request for Correction (RFC)
We have also found that in an attempt to accelerate a case, a Request for Correction (RFC) is done. Please note that this will actually delay the case, as the system regards the request as a new case. We therefore suggest that you refrain from filing an RFC unless absolutely necessary. Steps on how to do an RFC can be found on our website in the Guide for Transfer Duty via eFiling.

Refunds
The requirements for requesting refunds have changed. In future you only need to upload the documents relevant to the type of refund being requested. You no longer need to upload proof of payment, banking details, etc. Please note the documents per type of refund:

Type 1: Transaction that will not proceed.

- Letter explaining the reason for the cancellation of the transaction. Include whether or not a deposit was paid to and retained by the Seller as well as whether or not any consideration was paid in lieu of the cancellation of the transaction
- Copy of the cancelled receipt
- Deeds Office printout as at date of cancellation of the transaction

- Other supporting documents to substantiate your claim, e.g. Cancellation agreement, correspondence between the parties' attorneys which resulted in the cancellation, bond rejection letter, etc.

Type 2: Error on the receipt: replacement application to be made.

- Letter explaining the reason for the cancellation of the receipt
- Copy of the cancelled receipt
- Copy of the replacement application. Please note that no payment is required at the time of requesting the refund - it must merely be submitted
- Deeds Office printout as at date of cancellation of the transaction
- Other supporting documents to substantiate your claim, e.g. if the error was property description, a copy of the Deed of Sale reflecting the correct property description must be uploaded.

We are committed to resolving the processing delays we are experiencing by working together to achieve best possible results. We thank you for your co-operation in this regard.

For more information

For more information please visit www.sars.gov.za or call the SARS Practitioner Contact Centre on 0860 12 12 19.

Sincerely

Mark Kingon
Group Executive: Relationship Management
8 November 2016

THE SOUTH AFRICAN REVENUE SERVICE