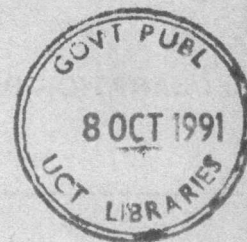




REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA



G68G
8.559

Government Gazette Staatskoerant

Regulation Gazette

No. 4767

Regulasiekoerant

Registered at the Post Office as a Newspaper

As 'n Nuusblad by die Poskantoor Geregistreer

Selling price • Verkoopprys
(GST excluded • AVB uitgesluit)

Local **80c** Plaaslik

Other countries **R1,10** Buitelands

Post free • Posvry

Vol. 315

PRETORIA, 26 SEPTEMBER 1991

No. 13545

GOVERNMENT NOTICE

DEPARTMENT OF FINANCE

INLAND REVENUE

No. R. 2387

26 September 1991

TRANSFER DUTY ACT, 1949 (ACT 40 OF 1949)

FORMS OF DECLARATION PRESCRIBED IN
TERMS OF SECTION 14

I, Johannes Willem Hattingh, Commissioner for Inland Revenue, do hereby prescribe, in terms of subsection (1) of section 14 of the Transfer Duty Act, 1949 (Act 40 of 1949), the following forms which may be used for declarations referred to in the said subsection.

Government Notice R. 940 of 12 May 1978 is hereby repealed in so far as it relates to Form A—Declaration by Seller.

J. W. HATTINGH,

Commissioner for Inland Revenue.

803—A

GOEWERMENSKENNISGEWING

DEPARTEMENT VAN FINANSIES

BINNELANDSE INKOMSTE

No. R. 2387

26 September 1991

WET OP HEREREGTE, 1949 (WET 40 VAN 1949)

FORMULIERE VAN VERKLARING VOORGESKRYF
INGEVOLGE ARTIKEL 14

Ek, Johannes Willem Hattingh, Kommissaris van Binnelandse Inkomste, skryf hierby, kragtens subartikel (1) van artikel 14 van die Wet op Hereregte, 1949 (Wet 40 van 1949), die volgende formuliere voor wat gebruik kan word vir die verklarings waarna in bedoelde subartikel verwys word.

Goewermenskennisgewing R. 940 van 12 Mei 1978, in so ver dit na Vorm A—Verklaring deur Verkoper verwys, word hierby herroep.

J. W. HATTINGH,

Kommissaris van Binnelandse Inkomste.

13545—1

DEPARTMENT OF FINANCE



INLAND REVENUE

VAT 249

VALUE-ADDED TAX (VAT)

(Value-Added Tax Act, 1991)

DECLARATION BY THE TRANSFEROR OF PROPERTY IN TERMS OF SECTION 9 (15) OF THE TRANSFER DUTY ACT, 1949.

I, as * transferor/seller of the property, namely

do hereby certify that the transaction for the acquisition of the property described above, is a taxable supply in terms of the Value-Added Tax Act, 1991, and:

that the Value-Added Tax (VAT) to the amount of

R		c	
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 payable on the transaction at a rate of % in terms of the said Act, has been or will be paid to me by the transferee, namely not later than the date of registration of the transfer. I

further certify that:

- I am registered as a vendor for VAT under registration number

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 and that the abovementioned amount of VAT has been accounted for in my VAT return (VAT 201) for the tax period ended

1	9		
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; or
 - the abovementioned amount of VAT has been accounted for on a return (VAT 216) (copy attached) which must be furnished in terms of section 29 of the said Act; or
- will be accounted for on the said return within the time allowed under the said Act for the rendering of the return.

OR

that, in terms of section 11(1)(e) of the said Act, the said supply is subject to VAT at a rate of zero % since the property described above has been supplied to the transferee (who is registered as a vendor for VAT under registration number

4									
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 as part of an enterprise which was supplied to him as a going concern or as part of a part of an enterprise that is capable of separate operation.

.....
Name of transferor

.....
Signature of transferor

.....
Date

* Delete which is not applicable.
"Seller" being the seller as referred to in section 29 of the Value-Added Tax Act, 1991.

DEPARTEMENT VAN FINANSIES



BINNELANDSE INKOMSTE

BTW 249

BELASTING OP TOEGEVOEGDE WAARDE (BTW)

(Wet op Belasting op Toegevoegde Waarde, 1991)

VERKLARING DEUR DIE OORDRAGGEWER VAN EIENDOM INGEVOLGE ARTIKEL 9 (15) VAN DIE WET OP HEREREGTE, 1949.

Hiermee sertifiseer ek, as * oordraggewer/
verkoper van die eiendom, te wete

dat die transaksie vir die verkryging van die hierbo omskrewe eiendom ingevolge die Wet op Belasting op Toegevoegde Waarde, 1991, 'n belasbare lewering van goed is en:

dat die Belasting op Toegevoegde Waarde (BTW) ten bedrae van

R		c
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 wat teen die
koers van % ingevolge die bedoelde Wet, op die transaksie betaalbaar is, deur die oordragnemer, te
wete aan my betaal is of betaal
sal word nie later nie as die datum van die registrasie van die oordrag. Ek sertifiseer ook dat ek:

– as ondernemer vir BTW geregistreer is onder registrasienommer

4									
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en dat bogenoemde bedrag BTW in berekening gebring is op my BTW-opgawe (BTW 201) vir die
belastingtydperk geëindig:

--	--	--	--	--	--	--	--	--	--

 1 9 ; of

– dat bogenoemde bedrag BTW in berekening gebring is op 'n opgawe (BTW 216) (kopie aangeheg) wat
ingevolge artikel 29 van genoemde Wet verstrek moet word; of

aldus op bedoelde opgawe in berekening gebring sal word binne die tydperk wat ingevolge bedoelde Wet vir
die indiening van bedoelde opgawe toegelaat word;

OF

dat bedoelde lewering ingevolge artikel 11(1)(e) van bedoelde Wet teen die koers van nul % aan BTW onder-
hewig is aangesien die hierbo omskrewe eiendom aan

die oordragnemer (wat as ondernemer vir BTW onder registrasienommer

4									
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geregistreer is), gelewer is as deel van 'n onderneming wat as 'n lopende saak aan hom gelewer is of as deel
van 'n gedeelte van 'n onderneming wat afsonderlik bedryf kan word, aan hom gelewer is.

.....
Naam van oordraggewer

.....
Handtekening van oordraggewer

.....
Datum

* Haal deur wat nie van toepassing is nie.
"Verkoper" synde die verkoper bedoel in artikel 29 van die
Wet op Belasting op Toegevoegde Waarde, 1991.

REPUBLIC OF SOUTH AFRICA
DEPARTMENT OF FINANCEINLAND REVENUE
TRANSFER DUTY—FORM A
DECLARATION BY SELLER

I, the undersigned

do solemnly and sincerely declare:

1. That I am/*am not a vendor as defined in the Value-Added Tax Act, 1991, with regard to the undermentioned transaction and that on the _____, and not before, the property described as

_____ was sold by (full name of seller)

to _____

(hereinafter referred to as the purchaser) by ***private treaty/public auction; and**

2. that the full and true consideration passing to the seller for such sale is R _____ made up as follows:

In cash R _____

Otherwise than in cash R _____

3. that at the date of sale the property was ***unimproved land/†improved as follows: (see footnote†)**

and that no unreaped crops, growing timber or improvements which formed part of the property at the date of the said sale were purchased or otherwise acquired by the purchaser or any other person by means of a separate agreement or for a consideration not included in paragraph (2) above, except for the following (full particulars to be given including consideration paid or payable):

4. that there is no obligation or undertaking by the seller or a company controlled by him or any subsidiary company thereof or a partnership undertaking in which he is one of the partners to improve the property in any manner or to complete partly completed buildings or other structures, except for the following (full particulars to be given including consideration paid or payable) (If not applicable, state "none")
5. that there is no agreement, condition or understanding between the seller and the purchaser or any other person whereby the purchaser has paid or is to pay to the seller or any other person whomsoever for or in respect of or in connection with the sale or acquisition of the said property any sum of money or valuable consideration over and above the aforesaid amounts, save and except certain charges which fall under section seven of the Transfer Duty Act, 1949;

6. that in my opinion the fair market of the property on the date of sale was R _____

I further declare that the purchaser has borne or undertaken to bear:

- (a) R _____ commission or fees paid or payable by the seller in respect of the sale of the property;
 - (b) R _____ arrear taxes or other charges in respect of the said property;
 - (c) R _____ paid or payable for an option or right of pre-emption to purchase the said property.
7. that, under the deed of sale relating to this transaction, the seller also sold the following properties to the purchaser (if not applicable, state "none")

I further declare that the purchaser is the only person who has ever purchased the said property from the seller and that the seller has not at any time sold the said property to any other person, except that on the

day of _____ 19____, it was sold to

which sale was *cancelled/dissolved/rescinded on the _____ day of _____ 19____ and that

*no transfer duty was payable in respect of such cancelled sale and a declaration to that effect has been filed, or

*the transfer duty in respect of the cancelled sale was paid and receipt No. _____

dated _____

was issued in respect thereof.

I further declare that:

the purchaser *is/is not related to the seller by blood or by marriage; the seller *does/does not participate directly or indirectly in the management, control or capital of the business of the purchaser; and the purchaser *does/does not participate directly or indirectly in the management, control or capital of the business of the seller.

This declaration is made by me as *seller/~~†~~representative of the seller.

.....
Signature of Declarant

.....
Capacity

Address of seller:
.....
.....

* Declarant to strike out whichever is inapplicable.

† "Improved" means enhanced in value by the expenditure of money or labour. Where the seller has undertaken to erect buildings or effect other improvements, a copy of the agreement must be submitted.

‡ "Representative of the seller" means a director of a company, executor of a deceased estate, trustee, administrator, etc.

A declaration by an agent will not be accepted unless the Commissioner for Inland Revenue or his duly authorised representative is satisfied that a declaration by the seller cannot be obtained.

REPUBLIEK VAN SUID-AFRIKA
DEPARTEMENT VAN FINANSIES

BINNELANDSE INKOMSTE
HEREREGTE—VORM A
VERKLARING DEUR VERKOPER

Ek, die ondergetekende
verklaar hierby plegtig en opreg:

1. Dat ek/*nie met betrekking tot die onderstaande transaksie 'n ondernemer soos omskryf in die Wet op Belasting op Toegevoegde Waarde, 1991 is/*nie, en dat op die en nie voor dit nie, die eiendom beskryf as

verkoop is deur (volle naam van verkoper)

(hieronder genoem die verkoper)

aan

(hieronder genoem die koper) volgens *privaat ooreenkoms/per publieke veiling; en

2. dat die volle en ware vergoeding wat vir sodanige verkoop aan die verkoper toegeval het R is, as volg saangestel:

In kontant R

In ander vorm as kontant R

3. dat op die datum van verkoop die eiendom ***onverbeterde grond was/verbeter was soos volg (sien voetnota†)**

en dat geen staande oeste, plantasies of verbeterings wat op die datum van die verkoop 'n deel van die eiendom uitgemaak het, deur die koper of deur 'n ander persoon gekoop, of op enige ander wyse verkry is by wyse van 'n aparte ooreenkoms of vir vergoeding wat nie by paragraaf (2) hierbo ingesluit is nie, behalwe die volgende (volle besonderhede, insluitende vergoeding betaal of betaalbaar, moet verstrek word)

4. dat daar geen verpligting of onderneming rus op die verkoper of 'n maatskappy deur hom beheer of enige filiaal-maatskappy daarvan of 'n vennootskaponderneming waarin hy een van die vennote is om die eiendom op enige manier te verbeter of om deels voltooië geboue of enige ander struktuur te voltooi nie, behalwe die volgende (volle besonderhede, insluitende die vergoeding betaal of betaalbaar, moet verstrek word). (Indien nie van toepassing nie, meld "geen")

5. dat daar geen ooreenkoms, voorwaardes of verstandhouding tussen die verkoper en die koper of enige ander persoon is waarvolgens die koper vir of ten opsigte van of in verband met die verkoop of verkryging van genoemde eiendom aan die verkoper of enige ander persoon enige bedrag of waardevolle vergoeding bo en behalwe voor-noemde bedrae betaal het of moet betaal nie, behalwe sekere vorderings wat onder artikel sewe van die Wet op Hereregte, 1949, val;

6. dat na my mening die billike markwaarde van die eiendom op die datum van verkoop R was.

Verder verklaar ek dat die koper gedra het of onderneem het op te dra:

(a) R kommissie of gelde betaal of betaalbaar deur die verkoper ten opsigte van die verkoop van die eiendom;

(b) R agterstallige belastingen of ander vorderings ten opsigte van genoemde eiendom;

(c) R betaal of betaalbaar aan die verkoper vir 'n opsie of voorkoepsreg om genoemde eiendom te koop.

7. dat, ingevolge die koop-ooreenkoms wat op hierdie transaksie betrekking het, die verkoper ook die volgende eiendomme aan die koper verkoop het (indien nie van toepassing nie, meld "geen");

Verder verklaar ek dat die verkoper die enigste persoon is wat genoemde eiendom ooit van die verkoper gekoop het en dat die verkoper dit nie te eniger tyd aan enige ander persoon verkoop het nie, behalwe dat op die dit verkoop is aan

van 19 dat hierdie koop op die dag
*gekanselleer/ontbind/nietig verklaar is, en dat

*geen hereregte betaalbaar was ten opsigte van die gekanselleerde verkoop nie en 'n verklaring met dié strekking voorgelê is, of

*die hereregte ten opsigte van dié gekanselleerde verkoop betaal is en kwitansie No. gedateer ten opsigte daarvan uitgereik is.

Verder verklaar ek dat:

die koper *nie 'n bloed- of aanverwant van die verkoper is/*nie; die verkoper *nie direk of indirek in die bestuur, beheer of kapitaal van die besigheid van die koper deel *nie; en die koper *nie direk of indirek in die bestuur, beheer of kapitaal van die besigheid van die verkoper deel *nie.

Hierdie verklaring word deur my gemaak as *verkoper/†verteenwoordiger van die verkoper.

.....
Handtekening van Verklaarder

.....
Hoedanigheid

Adres van verkoper:

.....

* Verklaarder moet woorde wat nie van toepassing is nie skrap.

† "Verbeter" beteken vermeerder in waarde deur die bestee van geld of arbeid. Waar die verkoper onderneem het om geboue op te rig of ander verbeterings aan te bring, moet 'n afskrif van die ooreenkoms voorgelê word.

‡ "Verteenwoordiger van die verkoper" beteken 'n direkteur van 'n maatskappy, eksekuteur van 'n bestorwe boedel, trustee, administrateur, ens.

'n Verklaring deur 'n agent sal nie aanvaar word nie, tensy die Kommissaris van Binnelandse Inkomste of sy gevolmagtigde tevrede is dat 'n verklaring deur die verkoper nie verkry kan word nie.

IMPORTANT ANNOUNCEMENT

Closing times **PRIOR TO PUBLIC HOLIDAYS** for

LEGAL NOTICES
GOVERNMENT NOTICES **1991**

The closing time is 15:00 sharp on the following days:

- ▶ **21 March**, Thursday, for the issue of Thursday **28 March**
- ▶ **27 March**, Wednesday, for the issue of Friday **5 April**
- ▶ **25 April**, Thursday, for the issue of Friday **3 May**
- ▶ **2 May**, Thursday, for the issue of Friday **10 May**
- ▶ **23 May**, Thursday, for the issue of Thursday **30 May**
- ▶ **3 October**, Thursday, for the issue of Friday **11 October**
- ▶ **12 December**, Thursday, for the issue of Friday **20 December**
- ▶ **17 December**, Tuesday, for the issue of Friday **27 December**
- ▶ **19 December**, Thursday, for the issue of Friday **3 January**

Late notices will be published in the subsequent issue. If, under special circumstances, a late notice is being accepted, a double tariff will be charged

The copy for a **SEPARATE Government Gazette** must be handed in not later than three calendar weeks before date of publication

BELANGRIKE AANKONDIGING

Sluitingstye **VOOR VAKANSIEDAE** vir

WETLIKE KENNISGEWINGS
GOEWERMENSKENNISGEWINGS **1991**

Die sluitingstyd is stiptelik 15:00 op die volgende dae:

- ▶ **21 Maart**, Donderdag, vir die uitgawe van Donderdag **28 Maart**
- ▶ **27 Maart**, Woensdag, vir die uitgawe van Vrydag **5 April**
- ▶ **25 April**, Donderdag, vir die uitgawe van Vrydag **3 Mei**
- ▶ **2 Mei**, Donderdag, vir die uitgawe van Vrydag **10 Mei**
- ▶ **23 Mei**, Donderdag, vir die uitgawe van Donderdag **30 Mei**
- ▶ **3 Oktober**, Donderdag, vir die uitgawe van Vrydag **11 Oktober**
- ▶ **12 Desember**, Donderdag, vir die uitgawe van Vrydag **20 Desember**
- ▶ **17 Desember**, Dinsdag, vir die uitgawe van Vrydag **27 Desember**
- ▶ **19 Desember**, Donderdag, vir die uitgawe van Vrydag **3 Januarie**

Laat kennisgewings sal in die daaropvolgende uitgawe geplaas word. Indien 'n laat kennisgewing wel, onder spesiale omstandighede, aanvaar word, sal 'n dubbeltarief gehef word

Wanneer 'n **APARTE Staatskoerant** verlang word moet die kopie drie kalenderweke voor publikasie ingedien word

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