

INCOME TAX

Developer information

- 1. This form must be completed by a developer to comply with the reporting obligations as per section 13*quat* (10A) of the Income Tax Act, 1962.
- 2. This form must be completed with regard to each building in respect of which the cost is likely to exceed R5 million.
- 3. Part A of this form must be completed and the form submitted to SARS within 30 days after the commencement of the erection or extension of or addition to or improvement of the building or the parts which the developer intends to sell.
- 4. Part B of this form must be completed and the form submitted to SARS within 30 days after the sale of the building or all anticipated sales of any parts of the building.
- 5. Forms must be submitted to: Legislative Policy, Private Bag X923, Pretoria, 0001 or sent via e-mail to udz4@sars.gov.za

Particulars of developer

Name		
Income tax reference no.		
Postal address		
		Postal code
Work telephone number	C O D E - N U M B E R Cellphone number N	

Particulars of building/part of building

Description of building		
Physical address		
		Postal code
Total number of units in the	case of a building/part of a building subdivided into units	

Part A

Estimated costs of erection or extension of or addition to building or part(s) intended for sale	R
Estimated costs of improvement in respect of the building or part(s) intended for sale	R
Estimated selling price of building or part(s) intended for sale	R
Date of commencement of erection, extension, addition or improvement	

Part B

Actual costs incurred in respect of the building or part(s) of the building that was sold R							
Actual selling price of building or parts of building that was sold	R						
Date when occupancy certificate was issued by the municipality				-		- [
Date of sale of building/last part(s) of building intended for sale] -		- [
In the case of units sold, total number of units sold							