

ADVISORY TO ATTORNEYS



DELAY IN TRANSFER DUTY RECEIPTS

Dear Colleague

The Law Society of South Africa (LSSA), Gauteng Law Council, Pretoria and Johannesburg Attorneys Association recently met with delegates from the SA Revenue Service (SARS) to discuss the delays in the issue of transfer duty receipts.

We would like to bring the following to the attention of practitioners:

Whilst SARS has 21 days, according to its Service Charter, to finalise cases, SARS endeavours to finalise them within 10 working days of the supporting documentation being submitted, if there are no delays. Further, SARS will issue a check list of required supporting documents which should assist in this regard. To avoid delays, it is important to upload the correct supporting documents and complete the declaration as per the checklist.

SARS is always looking at ways to improve service and it was agreed that the legal fraternity will assist SARS by doing the following:

1. Attorneys are requested to **cancel all applications on E-filing that are not proceeding**. If the matter was cancelled by agreement, the agreement and accompanying supporting documents must be uploaded with the request for cancellation. Where the transaction has, however, lapsed or become null and void, a letter by the attorney confirming same will suffice.
2. **All transfer duty receipt applications outstanding for a period longer than 3 months must be escalated to the LSSA**, who will address the outstanding application with an official from SARS. These matters can be e-mailed to affairs@lssa.org.za.
3. Attorneys must **avoid submitting duplicate applications**. Before submitting an application please ensure that the previous application is cancelled, as duplicate applications delay the issuing of the TDR's.

A further request from SARS is that, before a case is created, practitioners should **ensure the necessary supporting documents are available** to be uploaded.

The SARS Call Centre will escalate any application in excess of 10 working days to the TD section, even though the turnaround time is 21 working days for TDR applications.

Regards

Anthony Pillay

Acting Chief Executive Officer, Law Society of South Africa

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