

**Deduction claimed in terms of section 13quat:  
Purchase of a building/part of a building within  
an Urban Development Zone**

**Notes:**

- This form must be completed in respect of the purchase of a building/part of a building erected, extended, added to or improved by a developer in respect of which a deduction is claimed in terms of section 13quat of the Income Tax Act, 1962.
- No deduction will be considered **unless** the following documentation, together with this form are provided with the tax return for the year of assessment in respect of which the deduction is claimed:
  - The location certificate obtained from the relevant municipality
  - A certificate of occupancy obtained from the developer
  - A completed UDZ3

**Particulars of taxpayer**

Name

Income tax reference no.  Year of assessment

**Particulars of building/part of building**

Number of location certificate issued by municipality

Relevant municipality in which boundaries building is located

Total cost (purchase price) of:

(a) Building purchased directly from developer that erected, extended or added to the building R

(b) Building purchased directly from developer that improved the building R

Has a certificate of occupancy been issued by the municipality to the developer in respect of this building/part of the building?  YES  NO

Deemed costs for purposes of the deduction in respect of the erection or extension of or addition to the building/part of building (55% of the cost in (a) above) R

Deemed costs for purposes of the deduction in respect of the improvement of the building/part of building (30% of the cost in (b) above) R

Date when agreement to purchase the building/part of building was concluded

**Particulars relating to deduction claimed**

	Erection or extension of or addition to building/part of building	Improvement of building/part of building
Deduction(s) claimed during current year of assessment	R <input type="text"/>	R <input type="text"/>
Deduction(s) claimed during previous year(s) of assessment	R <input type="text"/>	R <input type="text"/>
Deduction(s) that can be claimed in future year(s) of assessment	R <input type="text"/>	R <input type="text"/>
Total "deemed costs" (Total of above 3 amounts)	R <input type="text"/>	R <input type="text"/>

Date when building was brought into use solely for purposes of trade

Period building was used solely for purposes of trade: From  to

If the building was not used solely for purposes of trade during the entire year of assessment, please provide the reason(s) thereof

Main business or trade for which property was used during year of assessment

**Declaration**

I, , hereby certify that the particulars stated are true and correct to the best of my knowledge and belief.

Signed at  on this  day of  20