SARS

INCOME TAX

Developer Certificate

UDZ 3

Notes:

1. This certificate is a declaration of compliance with the requirements of section 13*quat*(4)(d)(iii) of the Income Tax Act, 1962 and must be completed by the developer.

2. Where a building/part of a building was purchased from a developer, 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 UDZ2

Particulars of taxpayer

Name	
Income tax reference no.	

Particulars of building/part of building

Description of building/part of building as per title deed	
Physical address	
	Postal code

Purchase price **R**

Date when agreement to purchase was concluded — C C Y Y – M M – D D

If not entire building, which part of building was sold to the taxpayer?

Date of commencement of erection, extension, addition or improvement of building/part of building — C C Y Y – M M – D D

Did the erection, extension, addition or improvement cover the:

A Entire building   B If not the entire building, a floor area of at least 1 000m²   C Neither (A) nor (B)

Date when occupancy certificate was issued in respect of the building/part of building — C C Y Y – M M – D D

If the building/part of the building was improved, was the expenditure incurred by you (the developer) in respect of that improvement equal to at least 20% of the purchase price paid by the above-mentioned taxpayer in respect of the building/part of the building?   YES   NO

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 U M B E R

If the cost of the erection, extension, addition or improvement exceeded R5 million, was a UDZ4 completed and submitted to SARS in respect of the above-mentioned building?   YES   NO

Have you claimed any allowance under section 13*quat* in respect of this building/part of the building?   YES   NO

Declaration by developer

I, _____ , the developer (in the case of a company the public officer of the company), hereby confirm that the above-mentioned particulars are true and correct to the best of my knowledge and belief.

Signed at _____ on this _____ day of _____ **20**