

Certificate: Double taxation convention between the Republic of South Africa and the United Kingdom - Act 45 of 1955 (the Act)

Name of deceased / donor*

Date of death / donation* C C Y Y = M M = D D Identity Number

Estate No. Income Tax Reference No.*

Estate Duty Assessment No. / Donations Tax Receipt No.*

Last address Postal Code

Ordinary Residence* South Africa

Domicile* England Scotland Northern Ireland

I / We*

acting in the capacity of
(state whether personal representatives (s), trustee(s), etc.)

hereby declare that -

- the property described in the schedule overleaf which is, or apart from the Convention would be liable to Estate Duty / Donations Tax has been disclosed to the United Kingdom Capital Taxes Office for the purposes of Capital Transfer Tax. Those items of property which, under the provisions of the Convention are taxable only in the United Kingdom are clearly so designated (paragraphs 2-7 below are appropriate only where the Convention provides for a credit against Estate Duty / Donations Tax for United Kingdom Capital Transfer Tax paid, is where duty / tax has been paid in both countries on the same property).
- the Capital Tax attributable to such property amounted to £ , exclusive of any interest or penalties.
- the said Capital Transfer Tax was computed in accordance with the provisions of the Convention;
- the total Capital Transfer Tax amounted to £ , and was paid on C C Y Y = M M = D D (give amount and date of each payment)
- the total value of the property on which Capital Transfer Tax has been paid is £ , and the aggregate of the deductions allowed against the value of such property is £ ,
- the property in respect of which credit is claimed appears in the schedule overleaf;
- no refund of all or any part of the Capital Transfer Tax is pending and that no refund has been authorised and that the executor(s) etc, or their representatives do not at the present time contemplate submitting an application for a refund of Capital Transfer Tax.

Signature C C Y Y = M M = D D Date

Address Postal Code

*Delete if not applicable

Schedule:

Item No.	Description (Each item must be listed separately - refer to paragraph 1 overleaf)	Value

(Additional schedules may be attached if necessary)

Certificate:

*A The statement in paragraph 1 overleaf is correct. Payment of any appropriate tax has been made or will be enforced.

*B The information in paragraphs 2 - 6 and in the schedule(s) is hereby certified to be correct.

No application for a refund is now pending or authorised. If hereafter a refund is made, notice will be given to the Commissioner for the South African Revenue Service, Pretoria.

Authorised Official

C	C	Y	Y	-	M	M	-	D	D
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Date

*Delete as necessary

Instructions:

The form must be prepared in triplicate. One copy should be retained by the applicant and two copies must be forwarded for certification to the Controller, Capital Taxes Office, Ferrers House, Nottingham, NG2 1BB, United Kingdom or in Scottish cases, the Registrar, Capital Taxes Office, 16, Picardy Place, Edinburgh EH 13 NB, or in the Northern Irish cases to the controller, Capital Taxes Office, Level 3, Dorchester House, 55-58 Great Victoria Street, Belfast, BT 2 7QL. The Controller will retain one copy and will forward the other copy, duly certified, to the Commissioner for the South African Revenue Service, P.O. Box 402, Pretoria, 0001, South Africa, and will inform the applicant when the certificate has been forwarded.

If subsequent to the allowance of credit for Capital Transfer Tax, a reduction is made in the amount of that tax, the applicant is required to advise the Commissioner for the South African Revenue Service accordingly and to pay any further Estate Duty resulting from any reduction in the credit.