

Incorporated No. 1978/004694/21

Tel +27 12 425 3400 Fax +27 12 425 3600

MacRobert Building cnr Justice Mahomed & Jan Shoba Streets Brooklyn Pretoria RSA

Private Bag X18 Brooklyn Square 0075 / Docex 43 Pretoria

GPS Co-ordinates: S 25° 46' 2.28", E 28° 14' 10.68"

law@macrobert.co.za www.macrobert.co.za

Cape Town Tel +27 21 464 2400 Fax +27 21 461 2840 / Durban Tel +27 31 304 7185 Fax +27 31 304 2799



Your strategic partner at law

1 April 2016

Purchase Price / Bond Amount	Transfer Costs				Total Transfer Costs Natural & Legal Person	Bond Costs			
	Transfer Fee	VAT	Deeds Office	Transfer Duty Natural & Legal Person		Bond Fee	VAT	Deeds Office	Total Bond Costs
5 000 000.00	42 000.00	5 880.00	1 650.00	387 500.00	437 030.00	42 000.00	5 880.00	1 660.00	49 540.00
5 500 000.00	43 625.00	6 107.50	1 650.00	442 500.00	493 882.50	43 625.00	6 107.50	1 660.00	51 392.50
6 000 000.00	45 250.00	6 335.00	1 650.00	497 500.00	550 735.00	45 250.00	6 335.00	1 660.00	53 245.00
6 500 000.00	46 875.00	6 562.50	1 980.00	552 500.00	607 917.50	46 875.00	6 562.50	1 980.00	55 417.50
7 000 000.00	48 500.00	6 790.00	1 980.00	607 500.00	664 770.00	48 500.00	6 790.00	1 980.00	57 270.00
7 500 000.00	50 125.00	7 017.50	1 980.00	662 500.00	721 622.50	50 125.00	7 017.50	1 980.00	59 122.50
8 000 000.00	51 750.00	7 245.00	1 980.00	717 500.00	778 475.00	51 750.00	7 245.00	1 980.00	60 975.00
8 500 000.00	53 375.00	7 472.50	2 310.00	772 500.00	835 657.50	53 375.00	7 472.50	2 310.00	63 157.50
9 000 000.00	55 000.00	7 700.00	2 310.00	827 500.00	892 510.00	55 000.00	7 700.00	2 310.00	65 010.00
9 500 000.00	56 625.00	7 927.50	2 310.00	882 500.00	949 362.50	56 625.00	7 927.50	2 310.00	66 862.50
10 000 000.00	58 250.00	8 155.00	2 310.00	937 500.00	1 006 215.00	58 250.00	8 155.00	2 310.00	68 715.00
10 500 000.00	59 875.00	8 382.50	2 750.00	1 002 500.00	1 073 507.50	59 875.00	8 382.50	2 750.00	71 007.50
11 000 000.00	61 500.00	8 610.00	2 750.00	1 067 500.00	1 140 360.00	61 500.00	8 610.00	2 750.00	72 860.00
11 500 000.00	63 125.00	8 837.50	2 750.00	1 132 500.00	1 207 212.50	63 125.00	8 837.50	2 750.00	74 712.50
12 000 000.00	64 750.00	9 065.00	2 750.00	1 197 500.00	1 274 065.00	64 750.00	9 065.00	2 750.00	76 565.00
12 500 000.00	66 375.00	9 292.50	2 750.00	1 262 500.00	1 340 917.50	66 375.00	9 292.50	2 750.00	78 417.50
13 000 000.00	68 000.00	9 520.00	2 750.00	1 327 500.00	1 407 770.00	68 000.00	9 520.00	2 750.00	80 270.00
13 500 000.00	69 625.00	9 747.50	2 750.00	1 392 500.00	1 474 622.50	69 625.00	9 747.50	2 750.00	82 122.50
14 000 000.00	71 250.00	9 975.00	2 750.00	1 457 500.00	1 541 475.00	71 250.00	9 975.00	2 750.00	83 975.00
14 500 000.00	72 875.00	10 202.50	2 750.00	1 522 500.00	1 608 327.50	72 875.00	10 202.50	2 750.00	85 827.50
15 000 000.00	74 500.00	10 430.00	2 750.00	1 587 500.00	1 675 180.00	74 500.00	10 430.00	2 750.00	87 680.00
15 500 000.00	76 125.00	10 657.50	3 300.00	1 652 500.00	1 742 582.50	76 125.00	10 657.50	3 310.00	90 092.50
16 000 000.00	77 750.00	10 885.00	3 300.00	1 717 500.00	1 809 435.00	77 750.00	10 885.00	3 310.00	91 945.00
16 500 000.00	79 375.00	11 112.50	3 300.00	1 782 500.00	1 876 287.50	79 375.00	11 112.50	3 310.00	93 797.50
17 000 000.00	81 000.00	11 340.00	3 300.00	1 847 500.00	1 943 140.00	81 000.00	11 340.00	3 310.00	95 650.00
17 500 000.00	82 625.00	11 567.50	3 300.00	1 912 500.00	2 009 992.50	82 625.00	11 567.50	3 310.00	97 502.50
18 000 000.00	84 250.00	11 795.00	3 300.00	1 977 500.00	2 076 845.00	84 250.00	11 795.00	3 310.00	99 355.00
18 500 000.00	85 875.00	12 022.50	3 300.00	2 042 500.00	2 143 697.50	85 875.00	12 022.50	3 310.00	101 207.50
19 000 000.00	87 500.00	12 250.00	3 300.00	2 107 500.00	2 210 550.00	87 500.00	12 250.00	3 310.00	103 060.00
19 500 000.00	89 125.00	12 477.50	3 300.00	2 172 500.00	2 277 402.50	89 125.00	12 477.50	3 310.00	104 912.50
20 000 000.00	90 750.00	12 705.00	3 300.00	2 237 500.00	2 344 255.00	90 750.00	12 705.00	3 310.00	106 765.00

Transfer Duty Natural & Legal Person

R0.00 - R750,000.00 = (0%) Exempted

R750,000.01 - R1,250,000.00 = 3% of the value above R750 000.00

R1,250,000.01 - R1,750,000.00 = R15 000.00 + 6% of the value above R1 250 000.00

R1,750,000.01 - R2,250,000.00 = R45 000.00 + 8% of the value above R1 750 000.00

R2,250,000.01 - R10,000,000.00 = R85 000.00 + 11% of the value above R2 250 000.00

R10,000,000.00 upwards = R937 500.00 + 13% of the value above R10 000 000.00

Additional Costs - Rates, Clearances and Levies / Postages & Petties

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	Transfer Fee	VAT	Deeds Office	Transfer Duty Natural & Legal Person		Bond Fee	VAT	Deeds Office	Total Bond Costs
20 000 000.00	90 750.00	12 705.00	3 300.00	2 237 500.00	2 344 255.00	90 750.00	12 705.00	3 310.00	106 765.00
25 000 000.00	107 000.00	14 980.00	4 400.00	2 887 500.00	3 013 880.00	107 000.00	14 980.00	3 850.00	125 830.00
30 000 000.00	123 250.00	17 255.00	4 400.00	3 537 500.00	3 682 405.00	123 250.00	17 255.00	3 850.00	144 355.00
35 000 000.00	139 500.00	19 530.00	4 400.00	4 187 500.00	4 350 930.00	139 500.00	19 530.00	5 500.00	164 530.00
40 000 000.00	155 750.00	21 805.00	4 400.00	4 837 500.00	5 019 455.00	155 750.00	21 805.00	5 500.00	183 055.00
45 000 000.00	172 000.00	24 080.00	4 400.00	5 487 500.00	5 687 980.00	172 000.00	24 080.00	5 500.00	201 580.00
50 000 000.00	188 250.00	26 355.00	4 400.00	6 137 500.00	6 356 505.00	188 250.00	26 355.00	5 500.00	220 105.00
55 000 000.00	204 500.00	28 630.00	4 400.00	6 787 500.00	7 025 030.00	204 500.00	28 630.00	5 500.00	238 630.00
60 000 000.00	220 750.00	30 905.00	4 400.00	7 437 500.00	7 693 555.00	220 750.00	30 905.00	5 500.00	257 155.00
65 000 000.00	237 000.00	33 180.00	4 400.00	8 087 500.00	8 362 080.00	237 000.00	33 180.00	5 500.00	275 680.00
70 000 000.00	253 250.00	35 455.00	4 400.00	8 737 500.00	9 030 605.00	253 250.00	35 455.00	5 500.00	294 205.00
75 000 000.00	269 500.00	37 730.00	4 400.00	9 387 500.00	9 699 130.00	269 500.00	37 730.00	5 500.00	312 730.00
80 000 000.00	285 750.00	40 005.00	4 400.00	10 037 500.00	10 367 655.00	285 750.00	40 005.00	5 500.00	331 255.00
85 000 000.00	302 000.00	42 280.00	4 400.00	10 687 500.00	11 036 180.00	302 000.00	42 280.00	5 500.00	349 780.00
90 000 000.00	318 250.00	44 555.00	4 400.00	11 337 500.00	11 704 705.00	318 250.00	44 555.00	5 500.00	368 305.00
95 000 000.00	334 500.00	46 830.00	4 400.00	11 987 500.00	12 373 230.00	334 500.00	46 830.00	5 500.00	386 830.00
100 000 000.00	350 750.00	49 105.00	4 400.00	12 637 500.00	13 041 755.00	350 750.00	49 105.00	5 500.00	405 355.00

Transfer Duty Natural & Legal Person

R0.00 - R750,000.00 = (0%) Exempted

R750,000.01 - R1,250,000.00 = 3% of the value above R750 000.00

R1,250,000.01 - R1,750,000.00 = R15 000.00 + 6% of the value above R1 250 000.00

R1,750,000.01 - R2,250,000.00 = R45 000.00 + 8 % of the value above R1 750 000.00

R2,250,000.01 - R10,000,000 = R85 000.00 + 11% of the value above R2 250 000.00

R10,000,000.00 upwards = R937 500.00 + 13% of the value above R10 000 000.00

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