



# Instructions for completion of the Real Estate Ownership Transfer Tax Declaration

## 1. Identification of Transferred Real Estate

Enter as for the Real Estate Serial Number, the identification number given by the Real Estate Registration Directorate on Form 59, it will be usually shown as the following:

2 digit zone number	4, 6 or 8 digit code for Real Estate serial number								District code No			

If the serial number for the Real Estate is less than 8 digits, enter sufficient number 0 before the number in order to have 8 digits.

If Real Estate is identified according to the Ottoman System, enter the relevant information as written on form RC59.

As for territory, indicate name of territory as indicated on form RC 59.

For Real estate Type, write down type of real estate as indicated on form RC 59, such as: building, share of a real estate, vacant land, agricultural land, etc.

For Transaction type, write down the type of transaction as indicated on form RC59, which is the main reason for transfer of this property, for example: sell by parties, sell by court, removal of common property, etc.

## 2. Value of Real Estate

Enter first the value of the real estate according to the agreement or contract accepted by the Land Registry and, second, according to the detection committee. Enter date of observation made by detection committee.

If the property is a gift to a wife or son, no Real Estate Transfer Tax is payable. Tick the appropriate box.

## 3. Computation of Tax

Tax is computed according to the formula as stated in Resolution #120 of 2002, which is shown on the form. In a special case where the formula cannot be applied, show the calculation together with an explanation on Form 0701-B.

## 4. Identification of seller and the number of shares sold where this is less than 100%

This section is used to identify the seller. When there are several sellers, indicate in this section the data related to the designated seller. The designated seller is the one responsible for paying The Real Estate Transfer Tax. Usually, the seller who has the greater or greatest share of the Real Estate is to be considered as the authorized seller. Receipt for payment is to be issued to the name of the authorized seller.

If the seller is an individual:

Enter his full name on the Seller's Name line. Full name means his first name, father's name and grandfather's name.

Enter the Personal Civil Status Card information along with his/her 10 digit Taxpayer Identification Number.

If the seller is a legal entity for which a TIN was issued:

Enter Name of entity on the Seller's Name line along with the legal entity's 9 digit Taxpayer Identification Number.

Indicate number of shares owned in the real estate transferred by the seller or authorized seller along with the amount of tax corresponding to his/her number of shares. If there is only one seller, indicate 100% and the amount of tax should be equal to section 3. In cases where less than 100% of the real estate is sold, show the total number of shares into which the property is divided.

If applicable, indicate total number of other sellers and complete Form 0701-C for their identification. Record total amount of shares and tax for all other sellers in the corresponding box. This amount of tax plus the amount of tax due from the authorized seller should be equal to the amount in section 3.

## 5. Payment details

Enter the payment details made by the seller. When there is more than one seller, enter the amount paid by the seller or authorized seller in case of several sellers.

## 6. Details of Purchaser (s)

Enter the details of the purchaser or purchasers on Form 0701-A



Real Estate Ownership Transfer tax  
Resolution #120 of 2002

Details of Purchaser(s)

If the sale of the property described on Form 0701 results in the ownership being divided between two or more persons, details of each purchaser in the form shown below must be given separately together with the new Real Estate Serial Number allocated by the Land Registry to that part of the property purchased. Use additional sheets if there are more than three purchasers and attach them to the declaration.

Identification of purchaser											
Purchaser's Name:	First name	Father's name	Grandfather's name	Wife's name	Mother's name						
Civil Status Card Directorate name				File No				Serial No			
Civil Status Card Serial No:					Issuing date (dd/mm/yyyy)						
Taxpayer Identification Number:											
Address of Purchaser								Quarter			
City/Suburb:				Governorate							
Number of shares bought if more than one buyer											

Identification of purchaser											
Purchaser's Name:	First name	Father's name	Grandfather's name	Wife's name	Mother's name						
Civil Status Card Directorate name				File No				Serial No			
Civil Status Card Serial No:					Issuing date (dd/mm/yyyy)						
Taxpayer Identification Number:											
Address of Purchaser								Quarter			
City/Suburb:				Governorate							
Number of shares bought if more than one buyer											

Identification of purchaser											
Purchaser's Name:	First name	Father's name	Grandfather's name	Wife's name	Mother's name						
Civil Status Card Directorate name				File No				Serial No			
Civil Status Card Serial No:					Issuing date (dd/mm/yyyy)						
Taxpayer Identification Number:											
Address of Purchaser								Quarter			
City/Suburb:				Governorate							
Number of shares bought if more than one buyer											



**Real Estate Ownership Transfer tax**  
**as per Resolution #120 of 2002**

**Calculation of Real Estate Ownership**  
**Transfer Tax in**  
**Special Cases**

When the usual formula for computation of Real Estate Transfer Tax presented in Section 3.1) of Form #0701 is not applicable, give details and explain your calculation below:

Amount of Real Estate Transfer Tax:  
(Record this amount in section 3.2) of Form No. 0701



**Real Estate Ownership Transfer Tax**  
**Resolution #120 of 2002**  
**Identification of other sellers**

Use this form when several persons sell the Real Estate. If more than 5 sellers, use other attachments and renumber # of sellers starting with #6 .

<b>Seller #2:</b>												
Seller's Name:		First name	Father's name	Grandfather's name	Great-grandfather's name	Family's name						
Civil Status Card Directorate name			File No			Serial No						
Civil Status Card Serial No:			Issuing date (dd/mm/yyyy)									
Taxpayer Identification Number:												
Address of Seller							Quarter					
City/Suburb:				Governorate:								
Number of shares in the Real Estate Transferred by the seller:						Amount of Tax:						
Signature												
<b>Seller #3:</b>												
Seller's Name:		First name	Father's name	Grandfather's name	Great-grandfather's name	Family's name						
Civil Status Card Directorate name			File No			Serial No						
Civil Status Card Serial No:			Issuing date (dd/mm/yyyy)									
Taxpayer Identification Number:												
Address of Seller							Quarter					
City/Suburb:				Governorate:								
Number of shares in the Real Estate Transferred by the seller:						Amount of Tax:						
Signature												
<b>Seller #4:</b>												
Seller's Name:		First name	Father's name	Grandfather's name	Great-grandfather's name	Family's name						
Civil Status Card Directorate name			File No			Serial No						
Civil Status Card Serial No:			Issuing date (dd/mm/yyyy)									
Taxpayer Identification Number:												
Address of Seller							Quarter					
City/Suburb:				Governorate:								
Number of shares in the Real Estate Transferred by the seller:						Amount of Tax:						
Signature												
<b>Seller #5:</b>												
Seller's Name:		First name	Father's name	Grandfather's name	Great-grandfather's name	Family's name						
Civil Status Card Directorate name			File No			Serial No						
Civil Status Card Serial No:			Issuing date (dd/mm/yyyy)									
Taxpayer Identification Number:												
Address of Seller							Quarter					
City/Suburb:				Governorate:								
Number of shares in the Real Estate Transferred by the seller:						Amount of Tax:						
Total of other sellers:												
Total of shares of ownership transferred by all other sellers:												
Total of Real Estate Ownership Transfer Tax payable by all other sellers: (Tax is paid only by the designated seller on Form #0701)												