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SOUTH AFRICAN REVENUE SERVICE

No.

JUNE 2026

PUBLIC NOTICE PRESCRIBING THE INFORMATION THAT MUST BE CONTAINED IN A CERTIFICATE IN TERMS OF SECTION 18A(2B) AND (2C) OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)

In terms of sections 18A(2B) and (2C) of the Income Tax Act, 1962, I, Ngobani Johnstone Makhubu, Commissioner for the South African Revenue Service, hereby prescribe, in the attached Schedule, the information that must be contained in a certificate as specified in terms of these sections.

N J MAKHUBU

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

Schedule

1. General

In this notice, any term or expression to which a meaning has been assigned in a “tax Act” as defined in section 1 of the Tax Administration Act, 2011, (Act No. 28 of 2011) has the meaning so assigned, unless the context indicates otherwise, and the following terms have the following meaning:

“accounting officer or accounting authority” means an accounting officer or accounting authority contemplated in the Public Finance Management Act or the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003); and

“section 18A-approved entity” means a public benefit organisation, institution, board or body, or department of government that has been approved by the Commissioner in terms of section 18A(1)(cc), 18A(1)(b), or 18A(1)(c).

2. Information required in a certificate as specified in terms of section 18A(2B) and (2C) of the Income Tax Act

The following information must be included in a certificate as specified in terms of section 18A(2B) and (2C) of the Income Tax Act:

- 2.1 The name and address of the section 18A-approved entity.
- 2.2 The date the section 18A approval was granted to the section 18A-approved entity.
- 2.3 The nature of the approval granted by the Commissioner to the section 18A-approved entity (i.e. approved under section 18A(1)(a)(i), 18A(1)(a)(ii), 18A(1)(b) or 18A(1)(c)).
- 2.4 The section 18A approval reference number issued by the Commissioner under section 18A(2)(a)(i) to the section 18A-approved entity.
- 2.5 The income tax reference number of the section 18A-approved entity.
- 2.6 The year of assessment or financial year to which the certificate applies.
- 2.7 Confirmation of the number of section 18A receipts issued by the section 18A-approved entity during the year of assessment or financial year.
- 2.8 Confirmation of the total rand value of donations for which section 18A receipts were issued by the section 18A-approved entity.
- 2.9 The date on which the certificate of examination is issued.
- 2.10 Details of the person issuing the certificate of examination

2.10.1 Registered tax practitioner

- 2.10.1.1 Full name;
- 2.10.1.2 Professional designation;
- 2.10.1.3 SARS tax practitioner registration number issued in terms of section 240 of the Tax Administration Act;
- 2.10.1.4 Recognised controlling body approved by SARS and membership number;
- 2.10.1.5 Contact details (i.e. telephone number and email address).

2.10.2 Certificate issued by an accounting officer or accounting authority:

- 2.10.2.1 Full name
- 2.10.2.2 Capacity (i.e. accounting officer or accounting authority)
- 2.10.2.3 Department, institution, board, or body
- 2.10.2.4 Legislative basis of appointment (i.e. the Public Finance Management Act or the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003))
- 2.10.2.5 Contact details (i.e. telephone number and email address)

Scope and nature of the examination

2.11 A confirmation by the registered tax practitioner, accounting officer or accounting authority that—

2.11.1 the examination was conducted in his or her professional or official capacity, as the case may be, and was limited to an independent examination of the records and information relevant to donations for which section 18A receipts were issued during the year of assessment or financial year to which the certificate relates; and

2.11.2 the examination was restricted to assessing compliance with the specific statutory requirements applicable to section 18A and did not constitute an audit, a review, or an assurance engagement, and that accordingly, no audit or assurance opinion is expressed in the certificate.

Administrative and control confirmations

2.12 A confirmation by the registered tax practitioner, accounting officer or accounting authority that based on the procedures performed and information made available, in all material respects, the section 18A-approved entity—

2.12.1 maintained adequate records of all donations for which section 18A receipts were issued;

- 2.12.2 had systems capable of identifying donors to whom section 18A receipts were issued;
- 2.12.3 retained donation, receipt and donor information sufficient to meet SARS third party reporting requirements; and
- 2.12.4 implemented internal controls to ensure that section 18A receipts were issued only for qualifying donations.
- 2.13 Confirmation by the registered tax practitioner, accounting officer or accounting authority, that where applicable, donation records were capable of reconciliation with section 18A receipts issued, and receipts issued were within the scope of the organisation's section 18A approval.

Statutory confirmation and conclusion

- 2.14 The registered tax practitioner, accounting officer, or accounting authority, as the case may be, must confirm that, based on the procedures performed and information made available, to his or her reasonable satisfaction, and in all material respects—
- 2.14.1 in the case of a public benefit organisation, or an institution, board, or body approved under section 18A(1)(a), all donations received or accrued during the relevant year of assessment, in respect of which section 18A receipts were issued under section 18A(2), were utilised solely for public benefit activities listed in Part II of the Ninth Schedule to the Income Tax Act in South Africa, as contemplated in section 18A(2A)(a);
- 2.14.2 in the case of a public benefit organisation approved under section 18A(1)(b), all donations received or accrued during the relevant year of assessment, in respect of which section 18A receipts were issued under section 18A(2), were—
- (a) utilised solely to provide funds and assets to public benefit organisations, institutions, boards, or bodies approved under section 18A(1)(a), or departments approved under section 18A(1)(c), as contemplated in section 18A(2A)(b)(ii);
 - (b) applied by such recipient organisations solely for public benefit activities listed in Part II of the Ninth Schedule to the Income Tax Act in South Africa; and
 - (c) distributed in the manner contemplated in section 18A(2A)(b)(i);
- 2.14.3 in the case of a department approved under section 18A(1)(c), all donations received or accrued during the relevant financial year, in respect of which

section 18A receipts were issued under section 18A(2), were utilised solely in carrying on public benefit activities listed in Part II of the Ninth Schedule to the Income Tax Act, as contemplated in section 18A(2A)(c).

- 2.15 The registered tax practitioner, accounting officer or accounting authority must further confirm that the information contained in the certificate is, to the best of his or her knowledge and belief, true and correct, having regard to the procedures performed and the information obtained in the course of the examination.
- 2.16 Based on the examination described above and the confirmations in paragraph 2.14, nothing has come to the attention of the registered tax practitioner, accounting officer or accounting authority that causes him or her to believe that donations, in respect of which section 18A receipts were issued during the relevant year of assessment or financial year, were not applied, in all material respects, in the manner contemplated in section 18A(2A) of the Income Tax Act.

Independence and objectivity declaration

- 2.17 In the case of a registered tax practitioner, a declaration confirming that the tax practitioner—
- 2.17.1 is independent of the relevant section 18A-approved entity;
 - 2.17.2 is not an employee, trustee, director, member, office bearer, nor involved in the governance or management of the section 18A-approved entity;
 - 2.17.3 did not participate in the receipt, management, allocation or application of the donations examined; and
 - 2.17.4 has no personal or financial interest that may impair the person's objectivity in issuing the certificate.

Competence and professional responsibility

- 2.18 Confirmation that—
- 2.18.1 the registered tax practitioner, accounting officer or accounting authority, possesses the appropriate knowledge, experience and professional standing to perform the examination contemplated in section 18A(2B) or 18A(2C), as applicable;
 - 2.18.2 the procedures performed by the registered tax practitioner, accounting officer or accounting authority were sufficient and appropriate to support the confirmations made in the certificate;
 - 2.18.3 the certificate is issued based on evidence obtained, and not merely on representations made by management;

- 2.18.4 the certificate is issued in reliance on the registered tax practitioner's professional status, or in reliance on the official capacity of the accounting officer or accounting authority, as the case may be, and is subject to the ethical, professional and disciplinary standards applicable to the relevant designation; and
- 2.18.5 the registered tax practitioner, accounting officer or accounting authority understands that he or she may be required to substantiate the basis on which the certificate was issued should SARS request further information.

Confirmation and declaration

- 2.19 A declaration by the registered tax practitioner, accounting officer or accounting authority that the information contained in the certificate is, to the best of his or her knowledge and belief, true and correct for the purposes for which the certificate is issued.
- 2.20 Confirmation by the registered tax practitioner, accounting officer or accounting authority that the declaration under paragraph 2.19 is made in his or her capacity as the person issuing the certificate of examination and having regard to the procedures performed and the information obtained in the course of the examination described in the certificate.