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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. 6762 **24 October 2025**

FURTHER INFORMATION REQUIRED IN TERMS OF SECTION 18A(2)*(a)*(vii) FOR PURPOSES OF A RECEIPT ISSUED UNDER SECTION 18A(2)*(a)* OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)

In terms of section 18A(2)*(a)*(vii) of the Income Tax Act, 1962, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby prescribe, in the attached Schedule, the further information that must be contained in a receipt issued in terms of section 18A(2)*(a)* of the Act.

This notice replaces Notice No. 3082 published in Government *Gazette* No. 48104 of 24 February 2023, with effect from 1 March 2026, and applies to all receipts issued on or after that date.

E C KIESWETTER
COMMISSIONER: 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, has the meaning so assigned, unless the context indicates otherwise.

2. Further information required in terms of section 18A(2)*(a)*(vii) of the Income Tax Act

The following further information must be included on a receipt issued in terms of section 18A(2)*(a)* of the Income Tax Act:

2.1 Information relating to the donor:

- 2.1.1 Nature of person (natural person, company, trust, etc.);
- 2.1.2 Identification type and country of issue (in the case of a natural person);
- 2.1.3 Identification or registration number (in the case of a juristic person);
- 2.1.4 Trading name (if different from the registered name);
- 2.1.5 Income tax reference number;
- 2.1.6 Contact number;
- 2.1.7 Electronic mail address;

2.2 Information relating to *bona fide* donations of property made in kind:

- 2.2.1 An adequate and accurate description of the donation of property made in kind;
- 2.2.2 The deemed amount of the deduction of a donation of property made in kind determined under section 18A(3) or (3A) of the Income Tax Act;

2.3 Information relating to the receipt issued:

- 2.3.1 A unique receipt number.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 6762 **24 Oktober 2025**

VERDERE INLIGTING VEREIS INGEVOLGE ARTIKEL 18A(2)*(a)*(vii) VIR DOELEINDES VAN 'N KWITANSIE UITGEREIK KRAGTENS ARTIKEL 18A(2)*(a)* VAN DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962)

Ingevolge artikel 18A(2)*(a)*(vii) van die Inkomstebelastingwet, 1962, bepaal ek, Edward Christian Kieswetter, Kommissaris van die Suid-Afrikaanse Inkomstediens, in die Bylae hierby, die verdere inligting wat vervat moet word in 'n kwitansie kragtens artikel 18A(2)*(a)* van die Wet, uitgereik.

Hierdie kennisgewing vervang Kennisgewing No. 3082 om Staatskoerant No. 48104 van 24 Februarie 2023 gepubliseer, en sal op 1 Maart 2026 in werking tree, en van toepassing wees op alle kwitansies wat op of na daardie datum uitgereik is.

E C KIESWETTER
KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS

Bylae

1. Algemeen

Enige woord of uitdrukking in hierdie kennisgewing vervat waaraan 'n betekenis geheg is in 'n "Belastingwet" soos in artikel 1 van die Wet op Belastingadministrasie, 2011, omskryf, dra die betekenis aldus daaraan geheg, tensy die samehang andersins aandui.

2. Verdere inligting vereis ingevolge artikel 18A(2)*(a)*(vii) van die Inkomstebelastingwet

Die volgende verdere inligting moet ingesluit word op 'n kwitansie kragtens artikel 18A(2)*(a)* van die Inkomstebelastingwet uitgereik:

2.1 Inligting aangaande die skenker:

- 2.1.1 Natuur van persoon (natuurlike persoon, maatskappy, trust, ens.);
- 2.1.2 Identifikasietipe en land van uitreiking (in die geval van 'n natuurlike persoon);
- 2.1.3 Identifikasie of registrasienommer (in die geval van 'n regspersoon);
- 2.1.4 Handelsnaam (indien verskil van geregistreerde naam);
- 2.1.5 Inkomstebelastingverwysingsnommer;
- 2.1.6 Kontaknommer;
- 2.1.7 Elektroniese posaddress;

2.2 Inligting aangaande *bona fide* skenkings van eiendom in *natura*:

- 2.2.1 'n Voldoende en akkurate beskrywing van die skenking van eiendom in *natura*, gemaak;
- 2.2.2 Die geagte bedrag van die aftrekking van 'n skenking van eiendom in *natura*, kragtens artikel 18A(3) of (3A) van die Inkomstebelastingwet, vasgestel;

2.3 Inligting aangaande die kwitansie uitgereik:

- 2.3.1 'n Unieke kwitansienommer.

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