



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Vol. 729

23

March
Maart

2026

No. 54399

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ISSN 1682-5845



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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

NATIONAL TREASURY

NO. 7289

23 March 2026

**INCOME TAX ACT, 1962: NOTICE IN TERMS OF PARAGRAPH (c) OF
DEFINITION OF "LIVING ANNUITY" IN SECTION 1**

I, Enoch Godongwana, Minister of Finance, hereby, with effect from 1 March 2026, withdraw all notices issued in terms of paragraph (c) of the definition of 'living annuity' in section 1(1) of the Income Tax Act, 1962 (Act No. 58 of 1962) and prescribe that the amount referred to in that paragraph is R150 000.



E Godongwana
Minister of Finance

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
Publications: Tel: (012) 748 6053, 748 6061, 748 6065