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SOUTH AFRICAN REVENUE SERVICE

NO. 3082

24 February 2023

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.

The notice will come into effect on 1 March 2023, and apply 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 Donor nature of person (natural person, company, trust, etc.);
- 2.2 Donor identification type and country of issue (in case of a natural person);
- 2.3 Identification or registration number of the donor;
- 2.4 Income tax reference number of the donor (if available);
- 2.5 Contact number of the donor;
- 2.6 Electronic mail address of the donor;
- 2.7 A unique receipt number; and
- 2.8 Trading name of the donor (if different from the registered name).

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 3082

24 Februarie 2023

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 sal op 1 Maart 2023 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 Skenker natuur van persoon (natuurlike persoon, maatskappy, trust, ens.);
- 2.2 Skenker identifikasietipe en land van uitreiking (in die geval van 'n natuurlike persoon);
- 2.3 Identifikasie of registrasienommer van die skenker;
- 2.4 Inkomstebelastingverwysingsnommer van die skenker (indien beskikbaar);
- 2.5 Kontaknommer van die skenker;
- 2.6 Elektroniese posadres van die skenker;
- 2.7 'n Unieke kwitansienommer; en
- 2.8 Handelsnaam van die skenker (indien verskil van die geregistreerde naam).