

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).