

SOUTH AFRICAN REVENUE SERVICE

NO. 6761

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.