

## **Invitation to a webinar on basic principles of tax-deductible receipts for tax exempt institutions**

Dear Taxpayer,

The South African Revenue Service (SARS) will be hosting a webinar on tax-deductible donations – the so-called section 18A receipts – to help taxpayers fulfil their tax obligations and remain tax compliant.

Section 18A tax exempt institutions are required to ensure that funds for which tax-deductible receipts were issued are applied to qualifying activities within the borders of South Africa. To remain in good standing and retain their exemption and section 18A status, there are additional requirements that must be complied with, including the submission of annual third-party returns.

Pursuant to our strategic objectives of providing clarity and certainty and making it easy for taxpayers to comply with their tax obligations, the webinar aims to educate taxpayers on the above-mentioned requirements.

The following topics will be covered:

- S18A legislative requirements
- Qualifying and Non-Qualifying Donations
- Continued Compliance Requirements
- What Donors need to know and do

As an important stakeholder, you are invited to join the webinar. You may also extend the invitation to other interested parties.

### **Webinar details:**

**Theme:** Basic Principles of Tax Deductible Receipts

**Date:** Thursday, 5 October 2023

**Time:** 17:00 – 19:00

**Platforms:** (Virtual) Zoom and YouTube

Register in advance for this webinar on the following link:

[https://sars-gov-za.zoom.us/webinar/register/WN\\_60XN\\_n3hTKWIsdGabML1AQ](https://sars-gov-za.zoom.us/webinar/register/WN_60XN_n3hTKWIsdGabML1AQ)

**Meeting ID: 976 8772 3349**

**Passcode: 993487**

After registering, you will receive a confirmation email with information on how to login to the webinar for an opportunity to have your questions answered during the session. The webinar will also be recorded and published on the SARSTV YouTube channel afterwards.

YouTube: <https://youtube.com/live/bfou3lJNrMg?feature=share>

If you have questions about tax exemption institution status and section 18A, please send an email to [section18Aquestions@sars.gov.za](mailto:section18Aquestions@sars.gov.za)

**Issued by:**

**Taxpayer and Trader Education Products and Tax Exempt Institution**

**27 September 2023**