

# MANDATORY IT3(D) REPORTING FOR PBO'S

It is now mandatory for S18A approved PBOs to electronically submit IT3(d) certificates to SARS, detailing applicable 18A data on donations received. This will facilitate the tax deduction of donations on donor income tax returns.



## WHEN IS THE DEADLINE

PBOs are required to file the relevant 18A data in the prescribed format for all 18A receipts issued from 1st March 2023 to 29th February 2024 by **31st May 2024**. In the absence of any S18A receipts for this period, a NIL submission is still necessary.



## HOW TO SUBMIT

The data can be submitted via **eFiling** (only applicable to PBOs with 50 or fewer S18A receipts) or through the **SARS-approved HTTPS** digital file upload link (applicable to PBOs with 50 or more S18A receipts).



## CONSEQUENCES OF NON-SUBMISSION

- Tax exempt status at risk
- Donors may not receive income tax deductions for donations made
- Reputational damage with donors
- Possible penalties levied by SARS on late/non submission



## HOW CAN WE ASSIST

Having successfully completed pilot testing with SARS, we are well positioned to assist with your PBO's:

- third-party data provider registration,
- 18A file conversions, &
- IT3(d) submissions

### NO ELECTRONIC DATA? NO PROBLEM!

We can convert your S18A data into the electronic format required by SARS for digital submission.

**EMAIL**  
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**FOR A QUOTE**