TURNINGPOINT
CHARTERED ACCOUNTANTS

IT3(D) PREPARATION GUIDE

A PRACTICAL GUIDE TO HELP YOUR NPO PREPARE FOR SMOOTHER IT3(D) SUBMISSIONS TO SARS

INTERIM SUBMISSION

- **Period covered: 1 March to 31 August**
- **Submission deadline: 31 October**

ANNUAL SUBMISSION

- **Period covered: 1 March to 28/29 February**
- **Submission deadline: 31 May**

WHAT IS IT3(D)?

IT3(d) is the third-party donation data that approved Section 18A Public Benefit Organisations (PBOs) must submit to SARS. It reports the Section 18A receipts issued to donors during the relevant submission period. This helps SARS verify the Section 18A income tax deductions claimed by donors during submission of their annual income tax returns.

WHY IT3(D) MATTERS

Non-compliance can place your organisation's PBO and Section 18A status at risk. If SARS finds that an organisation is not compliant, this can lead to serious consequences, including the possible withdrawal of your PBO status. Further, donors may not receive the applicable income tax deduction for their donations.

SARS IT3(D) SUBMISSION METHODS

IT3(d) can be submitted in two ways. The correct SARS submission method depends on how many Section 18A receipt records are being processed:

- 50 or fewer Section 18A receipts may be submitted through eFiling
- 51 or more Section 18A receipts must be submitted through HTTPS (up to 50,000 lines or 10MB of data)
- If no Section 18A receipts were issued during the period, a Null Declaration IT3-01 and IT3-02 must be submitted on eFiling

The IT3(d) submission is only complete once the IT3-02 declaration has been submitted.

SARS IT3(D) PROCESS

Before submitting IT3(d), your organisation must make sure the correct SARS setup steps have been completed. The general SARS process includes:

- Register the organisation on eFiling and confirm the registered representative.
- Activate the IT3 third-party data function on the organisation's eFiling profile.
- Enrol the organisation and relevant users for third-party data submission.
- Submit the Section 18A receipt data through IT3-01 or HTTPS.
- Declaration: Review and submit the IT3-02 declaration to complete the IT3(d) process.

Make sure your organisation is ready before the submission period, especially if donor and Section 18A receipt information still needs to be checked, corrected, or completed.

CONFIRM THE INFORMATION NEEDED BEFORE IT3(D) SUBMISSION

Before preparing the IT3(d), confirm that the reporting periods Section 18A receipt records have been accounted for, and all mandatory donor information is collated.

Use the checklist on the next page to confirm the receipt, donor, donation, and submission information before preparing your IT3(d)

RECEIPTS CHECKED.
RECORDS READY.

DONOR DATA.
ACCURATE AND COMPLETE.

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SECTION 18A RECEIPT PREPARATION

- ☐ Update your receipts to meet the latest SARS requirements.
- ☐ Confirm that receipt numbers are unique and not duplicated.
- ☐ Contact donors to collect missing required information.
- ☐ Match donation dates and amounts to internal records.
- ☐ Confirm that no issued Section 18A receipts are missing.
- ☐ Issue updated receipts with all mandatory information.
- ☐ Consider a tech-based solution for receipting and IT3(d) preparation.

DONOR INFORMATION

- ☐ Donor name and surname.
- ☐ Donor address.
- ☐ Nature of person, such as a natural person, company, or trust.
- ☐ Identification type, such as ID, passport, company registration, or trust registration.
- ☐ Identification, registration, or passport number.
- ☐ Date of birth, where the donor is a natural person.
- ☐ Passport country of issue, where a passport number is used.
- ☐ Trading name, if different from the registered name.
- ☐ Income tax reference number (mandatory from 1 March 2026).
- ☐ Email address and contact number.

DONATION INFORMATION

- ☐ Date the donation was received.
- ☐ Amount of the donation, if made in cash (EFT etc).
- ☐ Nature and value of the donation, if in kind.
- ☐ For donations in kind: an adequate and accurate description of the items donated.

RECEIPT INFORMATION

- ☐ Unique receipt number.
- ☐ Section 18A statement:

> "The receipt is issued for the purposes of section 18A of the Income Tax Act 58 of 1962 (the Act). The donation received has been or will be used solely in carrying on public benefit activities listed in Part II of the Ninth Schedule of the Act."

ORGANISATION DETAILS

- ☐ Organisation's PBO reference number issued by SARS.
- ☐ Name and address of the approved Section 18A organisation issuing the receipt.



SUBMIT IT3(D): 50 OR FEWER RECEIPTS

- ☐ Capture all Section 18A receipt data on the IT3-01.
- ☐ Once all receipt data has been captured and reviewed, click Submit on the IT3-01.
- ☐ Check the IT3-01 submission status. If the status shows Partial upload, review the error details, correct the affected records, and re-submit before proceeding.
- ☐ After submitting the IT3-01, open the IT3-02 declaration on eFiling once available, then review the pre-populated details before final submission.
- ☐ Confirm that the IT3-02 summary matches the Section 18A receipt data submitted.
- ☐ Submit the IT3-02 declaration.



SUBMIT IT3(D): 51 OR MORE RECEIPTS

Prepare the IT3(d) data file in the SARS required pipe de-limited format.

- ☐ Register as a 3rd party data provider with SARS or appoint a submitting entity (approved tax practitioner).
- ☐ Log in to SARS eFiling as the Technical Administrator or Technical User.
- ☐ Activate IT3 tax type.
- ☐ Navigate to 'Services', then 'Secure File Submission' to access the Secure Web HTTPS platform.
- ☐ Submit the prepared IT3(d) data file through this platform.
- ☐ Review the SARS response file. If the response shows Partial Upload, correct the affected records and re-submit.
- ☐ Complete the IT3-02 declaration on eFiling once the file has been accepted.

IMPORTANT NOTE!

Submit the IT3-02 only after all receipt data is accepted. Response Codes R003/R004 indicate Acceptance and any other response codes requires attention.

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