

# IT3(d) – Onboarding

Tax Exempt Institutions (TEI) Segment

  
South African Revenue Service

# Purpose

To provide Taxpayers and Stakeholder with the required information for the submission of IT3(d) Third Party Data to SARS

# Contents

Background

Timelines

Submission  
Channels

Onboarding

Key  
Information

Way  
Forward

# Submission of S18A Receipts – IT3(d)

## Background

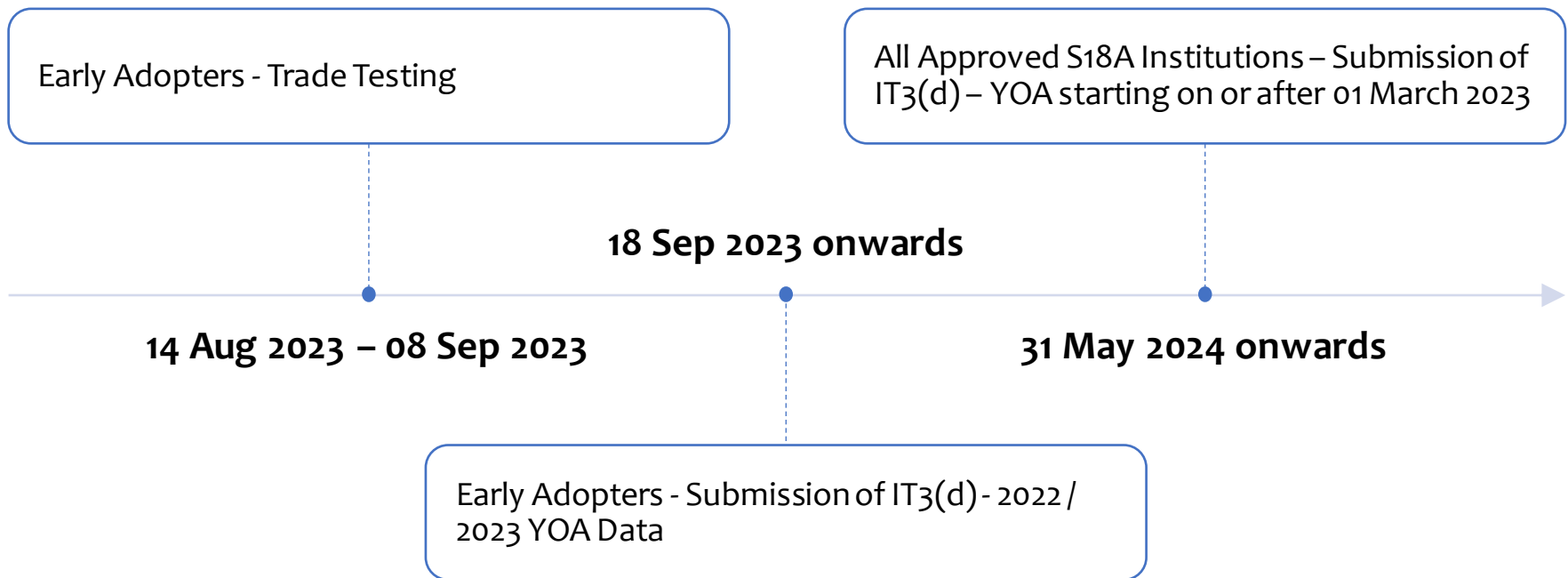
Further information required in terms of section 18A(2)(a)(vii) of the Income Tax Act was published in the [Public Notice 3082](#) of the Government Gazette 48104 on 24 February 2023.

According to the [Public Notice 3631](#) published in Government Gazette No. 48867 on 30 June 2023, **from May 2024 all approved Section 18A institutions will be required to submit IT3(d) data** (the data on Section 18A receipts issued to donors) to SARS.

Approved Section 18A institutions that would like to be onboarded in preparation for the May 2024 implementation date are required to send an e-mail to [TEISegment@sars.gov.za](mailto:TEISegment@sars.gov.za) to obtain information on the onboarding. Organisations are also welcome to visit the TEI and the Third-Party Data webpages for more information.

# Submission of S18A Receipts – IT3(d)

## Timelines



# Submission of S18A Receipts – IT3(d)

## IT3(d) Submission Channels

eFiling

- Limited to 50 receipts per reporting entity

HTTPS

- 50 thousand lines or
- 50MB file size

Connect  
Direct

- Larger than 10MB

# Onboarding Process

## Pre-requisites

- eFiling Registration of Organisation
- Registered Representative
- Activation of IT3(d) on eFiling

## Submission Channels

- eFiling
- HTTPS – Testing and Implementation
- ConnectDirect – Testing and Implementation

# Pre-requisites

## eFiling Registration

In order for your Section 18A approved exempt institution (EI) to submit its IT3(d) third-party data on eFiling, your institution needs to first be registered on eFiling. To register on eFiling, follow the below easy steps:

1. Visit the SARS eFiling website – [www.sars.gov.za](http://www.sars.gov.za)
2. Click on “Register”
3. Complete the required information.

## Registered Representative

To be able to submit IT3(d) third-party data on behalf of your Section 18A approved exempt institution (EI) on eFiling, you are required to first register as the Registered Representative for your organisation. This can be done either via eFiling or on the SARS Online Query System (SOQS).

## Activation of IT3(d) on eFiling

1. Entities are required to activate / enrol for IT3(d) on eFiling before being able to submit via the identified channels.
2. SARS has also developed a micro-learning video on enrolling for IT3(d) on eFiling, which is on the SARS YouTube channel



# Submission Channels

## eFiling Submission

1. Completion of pre-requisites
2. Submission via eFiling using the IT3-01 and IT3-02 declaration

## HTTPS and ConnectDirect Registration and Submission

1. Completion and submission of the Testing Guide for access to the test environment
2. Submission of IT3(d) data to the production environment
3. Guides are available on the [Third-Party Data](#) webpage

# Way Forward

## Micro-Learning Videos

1. Micro-learning videos are being developed for:
  - a. Submission via eFiling
  - b. Submission via HTTPS
2. Continued submission of IT3(d) data via HTTPS channel – Test and Live environments
3. Continued submission of IT3(d) data via eFiling channel
4. Continued engagement, communication and onboarding of approved Section 18A entities for the submission of IT3(d) data

Thank you  
Re a leboha  
Re a leboga  
Ndza Khensa  
Dankie  
Ndi a livhuwa  
Ngiyabonga  
Enkosi  
Ngiyathokoza