



RECENT NPO COMPLIANCE-RELATED DEVELOPMENTS

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This is an electronic newsletter published by:

RICARDO WYNGAARD ATTORNEYS which is aimed at updating the non-profit sector on relevant legal issues.

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RICARDO WYNGAARD ATTORNEYS is a law practice that specialises in rendering advice and assistance on non-profit law and governance.

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WITHDRAWAL: NON-PROFIT ORGANISATION AMENDMENT BILL

On 25 April 2023 the Minister of Social Development, Lindiwe Zulu, published a [notice](#) to withdraw the Non-Profit Organisation Amendment Bill, 2021, as the matters intended for amendment were adequately addressed in the General Laws (Anti Money Laundering and Combating the Financing of Terrorism) Amendment Act, No. 22 of 2022.

TRUST PROPERTY CONTROL ACT: AMENDMENT OF REGULATIONS

On 31 March 2023 the Minister of Justice and Correctional Services, Ronald Lamola, published regulations in terms of the Trust Property Control Act. A trustee must in terms of section 11A of the Act establish and record the 'beneficial ownership' of the (non-profit) trust, keep a record of the 'beneficial ownership' of the (non-profit) trust and lodge the register of the prescribed information relating to the 'beneficial owners' with the relevant Master of the High Court.

In terms of the Regulations, the trustees must keep a record of the prescribed information relating to **each identified beneficial owner** of the trust, including:

(a) The full names; (b) date of birth; (c) nationality; (d) an official ID number or passport number, indicating the type of document and the country of issue; (e) citizenship; (f) residential address; (g) if different from residential address, the beneficial owner's address for service of notices; (h) other means of contact; if the person is a registered taxpayer in the Republic, the person's tax number; (j) the class or category of beneficial ownership under which the person falls; (k) the date on which the person became a beneficial owner of the trust; and (l) where applicable, the date on which the person ceased to be a beneficial owner of the trust. Also read: [Non-profit Trusts and Beneficial Ownership](#).

FURTHER INFORMATION REQUIRED **ito** SECTION 18A(2)(a)(vii)

On 24 February 2023 the Commissioner of the South African Revenue Service, Edward Kieswetter, prescribed by [notice](#) in the Government Gazette the following further information that must be contained in a receipt issued in terms of section 18A(2)(a) of the Income Act:

1. Donor nature of person (natural person, company, trust, etc.);
2. Donor identification type and country of issue (in case of a natural person);
3. Identification or registration number of the donor;
4. Income tax reference number of the donor (if available);
5. Contact number of the donor;
6. Electronic mail address of the donor;
7. A unique receipt number; and
8. Trading name of the donor (if different from the registered name).

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