

**NATIONAL COUNCIL OF PROVINCES**  
**QUESTION FOR WRITTEN REPLY**  
**QUESTION NUMBER: 774 [CW905E]**  
**DATE OF PUBLICATION: 14 OCTOBER 2022**

**774. Mr D R Ryder (Gauteng: DA) to ask the Minister of Finance:**

(a) What is the current donations tax exemption threshold, (b) when last was such a threshold reviewed and (c) when is the next planned review?

CW905E

**REPLY**

(a) Donations Tax is levied in terms of Section 54 of the Income Tax Act (the Act). There are two threshold exemptions in Section 56(2)(a) and (b) of the Act relating to Donations tax namely:

- Casual Gifts made by a donor, **other than a natural person**, not exceeding R10 000, for any year of assessment.
- The Sum of the values of all property disposed of during a year of assessment by **a natural person** as does not exceed R100 000.

(b) With regard to the last amendment to these amounts:

- The threshold in Section 56(2)(a) of the Act was increased to R10 000 in 2002
- The threshold in section 56(2)(b) of the Act was increased to R100 000 in 2007

(c) These and other thresholds are considered annually as part of the Budget Cycle.