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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

NATIONAL TREASURY

NO. 7289 **23 March 2026**

INCOME TAX ACT, 1962: NOTICE IN TERMS OF PARAGRAPH *(c)* OF DEFINITION OF "LIVING ANNUITY" IN SECTION 1

I, Enoch Godongwana, Minister of Finance, hereby, with effect from 1 March 2026, withdraw all notices issued in terms of paragraph *(c)* of the definition of 'living annuity' in section 1(1) of the Income Tax Act, 1962 (Act No. 58 of 1962) and prescribe that the amount referred to in that paragraph is R150 000.

E Godongwana
Minister of Finance

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