

TAX EXEMPTION UNIT



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PBO Reference\*  
930006348

Income Tax Reference No\*  
9037/588/17/6

Date  
25 November 2009

NUWTSTE BRIEF  
ONTVANG VAN SARS.

The Chief Executive Officer  
BADISA  
Private Bag X8  
BELLVILLE  
7535

South African Revenue Service

Tax Exemption Unit (TEU)  
Pro Equity Court  
1250 Pretorius Street  
Hatfield, 0083

PO Box 11955  
Hatfield, 0028

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Switchboard: (012) 422 8800

\* Please quote the reference number  
in your correspondence with the TEU.  
\* All correspondence must be  
addressed to The Head: Tax  
Exemption Unit at the above-  
mentioned postal address.

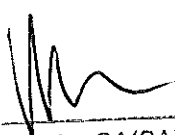
Dear Sir / Madam

**EXEMPTION FROM INCOME TAX AND SECTION 18A APPROVAL: GROUP  
REGISTRATION: BADISA**

Our letter MV0018/01/05 dated 31 January 2005 has reference.

1. It is confirmed that all the programmes in the attached list: -
  - 1.1 have been approved as public benefit organisations in terms of section 30 of the Income Tax Act, (the Act);
  - 1.2 the public benefit organisations have been approved for purposes of section 18A(1)(a) of the Act and donations to the public benefit organisations will be tax deductible in the hands of the donors in terms of and subject to the limitations prescribed in section 18A of the Act;
  - 1.3 donations by or to the public benefit organisations are exempt from donations tax in terms of section 56(1)(h) of the aforementioned Act;

Certified a true copy of the original ~~letter~~ ~~request~~ requests or accruals from the estates of deceased persons in favour of the public benefit organisations are exempt from the payment of estate duty in terms of section 4(h) of the Estate Duty Act, 45 of 1955.



Helet S Malherbe CA(SA)  
2 Strand Road, Bellville 7530  
Commissioner of Oaths (RSA)

Date: 3/9/2015

2. Kindly note that the relevant exemptions are subject to the following conditions:

2.1 Consolidated annual financial statements in respect of the group registration must be compiled and an income tax return IT12EI reflecting this consolidated data in respect of all the public benefit organisations in the group registration must be submitted to the Tax Exemption Unit annually.

2.2 The following information must be given on the tax deductible receipts issued (please refer to the PBO Guide, which can be downloaded from the SARS website: [www.sars.gov.za](http://www.sars.gov.za) / Taxpayers / Exempt Organisations, for further information relating to the issuing of tax deductible receipts as well as an example of such receipts):

2.2.1 the reference number of the public benefit organisations, issued by the Commissioner for the purposes of this section (The PBO reference number quoted on this letter).

2.2.2 the date of the receipt of the donation;

2.2.3 the name of the public benefit organisations, which received the donation, together with an address to which enquiries may be directed in connection therewith;

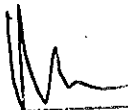
2.2.4 The name and address of the donor;

2.2.5 The amount of the donation or the nature of the donation (if not made in cash); and

2.2.6 A certification to the effect that the receipt is issued for the purposes of section 18A of the Income Tax Act, 1962, and that the donation has been or will be used exclusively for the object of the public benefit organisations concerned.

2.3 The public benefit organisation will within a period of six (6) months from the date hereof formally amend the Constitution to include the provisions of sections 30 and 18A of the Act, or whenever an amendment is effected to the Constitution, whichever date occurs first.

Certified a true copy of the original document.



Helet S Malherbe CA(SA)  
2 Strand Road, Bellville 7530  
Commissioner of Oaths (RSA)

Date: \_\_\_\_\_

Your attention is drawn to the provisions of section 18A(5A) of the Act, which provides as follows:

"If the Commissioner has reasonable grounds for believing that any regulating or co-ordinating body of a group of public benefit organisations, contemplated in section 30(3A) or subsection (6) -

3/...

- (a) with intent or negligently fails to take any steps contemplated in that section or subsection, to exercise control over any public benefit organisation in that group, or
- (b) fails to notify the Commissioner where it becomes aware of any material failure by any public benefit organisation over which it exercises control to comply with any provisions of this section,

The Commissioner may by notice in writing addressed to that regulating or co-ordinating body direct that donations to public benefit organisations, institutions, boards or bodies in that group shall not qualify for deduction under the provisions of this section in respect of any year of assessment specified in such notice and any claim by any taxpayer for such deduction shall accordingly be disallowed".

This letter of confirmation replaces the letter MV0018/01/05 dated 31 January 2005, which is regarded as cancelled.

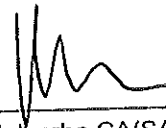
Sincerely



Mis EJ van Zyl  
Tax Exemption Analyst

for COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

Certified a true copy of the original document.



Helet S Malherbe CA(SA)  
2 Strand Road, Bellville 7530  
Commissioner of Oaths (RSA)

Date: \_\_\_\_\_