

TAX EXEMPTION UNIT



South African Revenue Service

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Enquiries
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Date
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Spitskop Special Needs School
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Tax Exemption Unit (TEU)
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*Please quote the pbo reference number in
your correspondence with TEU.

Dear Sir/Madam

EXEMPTION FROM TAXES AND DUTIES: SPITSKOP SPECIAL NEEDS SCHOOL

Your application for exemption from income tax refers.

1. It is confirmed that:-

- 1.1 the company has been approved as a public benefit organisation in terms of section 30 of the Income Tax Act, (the Act) and the receipts and accruals are exempt from income tax in terms of section 10(1)(cN) of the Act;
- 1.2 the public benefit organisation has been approved for purposes of section 18A(1)(a) of the Act and donations to the organisation 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 organisation are exempt from donations tax in terms of section 56(1)(h) of the Act; and
- 1.4 bequests or accruals from the estates of deceased persons in favour of the public benefit organisation are exempt from the payment of estate duty in terms of section 4(h) of the Estate Duty Act, 45 of 1955.

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

2.1 The exemptions approved in paragraph 1 above, are subject to review on an annual basis upon receipt of the annual financial statements and annual income tax returns (IT12EI), which must be submitted to the Tax Exemption Unit. Furthermore, a statement and supporting documentation which must include full particulars of the receipts issued in respect of deductible donations in terms of section 18A and how these funds were expended must also be submitted.

2.2 The following information must be given on the tax deductible receipts issued:

2.2.1 the reference number of the public benefit organisation, issued by the Commissioner for the purposes of this section; (the **pbo. 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 organisation, 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 organisation concerned.

2.3 The public benefit organisation will within a period of 12 months; formally amend the memorandum of incorporation to comply with the provisions of section 30 of the Act or whenever an amendment is effected to the memorandum of incorporation, whichever date occurs first.

Please visit our website for full details about the exemptions granted, which is contained in the public benefit organisations guide: www.sars.gov.za - tax payers - exempt organisations - publications.

Yours faithfully



UFR Muller (Ms)
Tax Exemption Analyst
FOR THE COMMISSIONER OF THE SOUTH AFRICAN REVENUE SERVICES