

TAX EXEMPTION UNIT



Enquiries
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PBO Reference No*
930031911

Income Tax Reference No*
3331/627/15/9

Date
18 December 2009

The Directors
Nyeleti's Children's Home
PO Box 2442
BENONI
1500

South African Revenue Service

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

PO Box 11955
Hatfield, 0028

SARS online: www.sars.gov.za
Email: teu@sars.gov.za
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.

Gentlemen

**INCOME TAX EXEMPTION AND SECTION 18A APPROVAL: NYELETI'S
CHILDREN'S HOME**

Your application for exemption from income has reference.

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);
 - 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 aforementioned Act;
 - 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; and

- 1.5 the public benefit organisation is exempt from the payment of the skills development levy in terms of section 4(c) of the Skills Development Levies Act, No. 9 of 1999.
2. Kindly note that the relevant exemptions are subject to the following conditions:
 - 2.1 Annual income tax returns IT12EI must be submitted to the Tax Exemption Unit.
 - 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 / 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 organisation, 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 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 twelve (12) months** from the date hereof formally amend the Memorandum of Association to include the provisions of sections 30 and 18A of the Act, or whenever an amendment is effected to the Memorandum and Articles of Association, whichever date occurs first.

Sincerely

