

TAX EXEMPTION UNIT



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Date
27 March 2009

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2017

South African Revenue Service

Tax Exemption Unit (TEU)
Pro Equity Court
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*Please quote both reference numbers in your correspondence with TEU.

Dear Madam

EXEMPTION FROM TAXES AND DUTIES: KHULUMANI SUPPORT GROUP

Your application for exemption from income tax refers.

1. It is confirmed that:-

1.1 the association 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 donations by or to the public benefit organisation are exempt from donations tax in terms of section 56(1)(h) of the Act;

1.3 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;

1.4 in terms of section 4(1)(f) of the Stamp Duties Act, 1968, any instrument which is executed by or on behalf of the public benefit organisation is exempt from stamp duty, if the duty thereon would be legally payable and borne by the public benefit organisation; 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 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, which must be submitted to the Tax Exemption Unit.

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

Please note that the Tax Exemption Unit is a dedicated national office that has been established by the Commissioner to provide a quality service to all our clients. Should you therefore have any further queries pertaining to tax exemption matters, please do not hesitate to revert to the undersigned at your earliest convenience.

Yours faithfully



Ms UFR Muller

Tax Exemption Analyst

FOR THE COMMISSIONER OF THE SOUTH AFRICAN REVENUE SERVICES