



**Tax Exemption Unit**

Enquiries  
Pakanc Malau

Telephone  
(012) 422-8815

Facsimile  
012 422 8875

[tel@sars.gov.za](mailto:tel@sars.gov.za)

FBO No.  
930004101

Reference No.  
PM0187/07/04

26-Jul-04

**South African Revenue Service**  
1250 Pretorius Street, Hatfield, 0028  
P.O. Box 11955, Hatfield, 0028  
Telephone: (012) 422 8800  
Fax No: (012) 422-8830  
[www.sars.gov.za](http://www.sars.gov.za)

**Mr. H. Hoogebaun**  
**Christine Revel Children Home**  
**P-O BOX 800**  
**SEA POINT**  
**8060**

\* please quote our reference number in  
your correspondence with TELU

Dear Mr. H. Hoogebaun

**SUBJECT: APPLICATION FOR INCOME TAX EXEMPTION;**  
**CHRISTINE REVEL CHILDREN'S HOME**

We write with reference to your application for Income Tax Exemption.

1. It is hereby 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.it is further confirmed that the section 18A status of the association has been approved in terms of part 2 of the ninth schedule, paragraph 1(a)
  - 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,
  - 1.4.bequests or accruals from the Estates of deceased persons in favour of the public benefit organization is exempt from the payment of Estate duty in terms of Section 4(h) of the Estate Duty Act, 45 of 1955
  - 1.5. in terms of Section 4(1)(f) of the Stamp Duties Act, 1968, an 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 Association, and

1.6. 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 returns of Income and Accounts must be submitted to the Tax Exemption Unit, together with a statement showing how the Income has been expended,

2.2 The Public Benefit Organisation will, if necessary, within a period of 5 (five) years, formally amend the Founding Document to comply with the provisions of Section 30 of the Act on or before 15 July 2006 or whenever an amendments is effected to the Founding Document, whichever date occurs first.

2.3 The exemption approved in Paragraph 1 above, are subject to review on an Annual basis upon receipt of the Financial Statements.

2.4 Within 90 days from date hereof the following information relating to the Public Benefit Organisation must be submitted to this Office.

- 2.4.1 Regional Services Council (RSC) Registration Number
- 2.4.2 Value Added Tax ( VAT) reference number

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.

Sincerely



P.C. Matau  
Tax Exemption Analyst



Mr. Alfred Kowo  
Head: Tax Exemption Unit