



TAX EXEMPTION UNIT

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Reference *
RG/0264/02/05

PBO File No. *
00 006 571

Date
28 February 2005

930 006 571

Mr. D Basson
Nelson Borman & Partners Inc
PO Box 61359
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South African Revenue Service

SARS: TEU
Pro-Equity Court
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Hatfield, 0028

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Hatfield, 0028

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*Please quote our reference numbers in your correspondence with TEU.

Dear Sir

EXEMPTION FROM TAXES AND DUTIES AND APPROVAL IN TERMS OF SECTION 18A: UITKOMSTEHUIS VIR ONGETROUDE MOEDERS

We write with reference to your letter BP2709/D BASSON dated 18 December 2003 requesting the exemption from income tax and approval in terms of section 18A(1)(a) of the Income Tax Act.

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 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;