

Tax Exemption Unit

Office
Head Office

Enquiries
K Gaosenkwe

Telephone
(012) 483 1700

Facsimile
(012) 483 1701

Reference*
930035047

Date
2013/02/01



South African Revenue Service

The Public Representative
Healing Hands Community Project
53 Havelock Street
Central
Port Elizabeth
6001

SARS:TEU
271 Veale Street
Brooklyn, 0181

PO Box 11955
Hatfield, 0028

Switchboard: (012) 483 1700

SARS online: www.sars.gov.za

E-mail: teu@sars.gov.za

*Please quote the PBO number in your correspondence with TEU.

Dear Sir / Madam

APPLICATION FOR INCOME TAX EXEMPTION APPROVED: HEALING HANDS COMMUNITY PROJECT

The South African Revenue Service (SARS) would like to confirm that your application for exemption from income tax has been approved as you meet the requirements of a Public Benefit Organisation (PBO) set out in section 30(3) of the Income Tax Act No 58 of 1962 (the Act). Your Income Tax Exemption has been granted in terms of section 10(1)(cN) of the Act. Annual receipts and accruals will therefore be subject to the provisions of section 10(1)(cN) of the Act and accruals and receipts from trading or business activities which fall outside the parameters of section 10(1)(cN) will be subject to tax

The following exemptions also apply and are limited to:

1. 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.
2. Donations made to or by the PBO are exempt from Donations Tax in terms of section 56(1)(h) of the Income Tax Act.
3. Exemption from the payment of Estate Duty in terms of section 4(h) of the Estate Duty Act No.45 of 1955.
4. Exemption from payment of the Skills Development Levy (SDL) in terms of section 4(c) of the Skills Development Levies Act No. 9 of 1999.

In order to maintain your exempt status, the following conditions must be complied with:

1. Where applicable, amend the founding document stipulating the requirements of the exemption approved. A signed copy of the amended founding document must be submitted to the Tax Exemption Unit (TEU) within 12 months by:
 - Scanning and emailing the document to teu@sars.gov.za or
 - Posting these to: PO Box 11955, Hatfield, 0028.
2. When issuing a tax deductible receipt it must include the following information: