

**TAX EXEMPTION UNIT**



**Enquiries**  
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**PBO Reference No\***  
930029986

**Date**  
26 March 2009

The Director  
Quadro Executive Estate  
Planning  
PO Box 731302  
**FAIRLANDS**  
2030

**Attention: Ms K Coetzer**

2009 -04- 0 2  
**South African Revenue Service**

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

PO Box 11955  
Hatfield, 0028

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\* Please quote both reference numbers in your correspondence with the TEU.

\* All correspondence must be addressed to The Head: Tax Exemption Unit at the above-mentioned postal address.

Dear Madam

**EXEMPTION FROM TAXES AND DUTIES AND SECTION 18A APPROVAL:  
BJM CHARITABLE FOUNDATION**

Your application for exemption from income tax has reference.

1. It is confirmed that: -
  - 1.1 the Trust 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;

- 1.5 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.
2. Kindly note that the relevant exemptions are subject to the following conditions:
  - 2.1 Annual income tax returns must be submitted to the Tax Exemption Unit.
  - 2.2 The following information must be given on the tax deductible receipts issued:
    - 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 attached written undertaking EI 3 must please be dated and undersigned by three unconnected trustees accepting fiduciary responsibility for the Trust and returned to this office **within 30 days** from the date hereof.

Sincerely



Tax Exemption Analyst  
for COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE