

**Office**  
Head Office

**Enquiries**  
Lucky Moticoe

**Telephone**  
(012) 483 1716

**Facsimile**  
(010) 208 3301

**Income tax Reference\***  
9503430150

**PBO number**  
930048903

**Date**  
2015.04.16

The Public Officer  
JICAMA 89 NPC  
P O BOX 6501051  
BENMORE  
2010

271 Veale Street  
Brooklyn, Pretoria  
PO Box 11955, Hatfield, 0028  
Tel: +27 (12) 483-1700  
www.sars.gov.za  
teu@sars.gov.za

Dear Sir

**APPLICATION FOR INCOME TAX EXEMPTION APPROVED: JICAMA 89 NPC**

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 effective from 01/07/2007. 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)(b) 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.(18A is effective from 2015/04/16 as it cannot be back-dated)
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.

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

1. When issuing a tax deductible receipt it must include the following information:
  - a) The reference number (the PBO number quoted on this letter).
  - b) The date of the receipt of the donation.
  - c) The name and address of the organisation issuing the receipt to which enquiries may be directed.
  - d) The name and address of the donor.
  - e) The amount or nature of the donation if not in cash.

- f) Certification that the receipt is issued for the purpose of section 18A and that the donation will be used exclusively for the activities which are approved for section 18A purposes.
  - g) The receipt must be issued in the year when the donation is received by the organisation approved for purposes of section 18A.
2. Where applicable, please amend the constitution and send the amended copy to SARS.  
A signed copy of the amended document must be submitted to the Tax Exemption Unit (TEU) within 12 months by:
    - Scanning and emailing the document to [teu@sars.gov.za](mailto:teu@sars.gov.za) or
    - Posting these to: PO Box 11955, Hatfield, 0028.
  3. Submit an annual Income Tax Return (IT12EI) by the due date via SARS e-Filing or manually. Your IT12EI can be obtained by
    - Registering online at [www.sarsefiling.co.za](http://www.sarsefiling.co.za) to access, request and submit the IT12EI electronically
    - Calling the SARS Contact Centre on 0800 00 SARS (7277)
    - Requesting an IT12EI by contacting the TEU on [teu@sars.gov.za](mailto:teu@sars.gov.za) or calling (012) 483 1700
    - Requesting an IT12EI by visiting your local SARS branch.
  4. Furthermore, given the section 18A approval granted, you must submit with your annual tax return, a statement and supporting documentation which include the full particulars of all the receipts issued in respect of deductible donations and how these funds were spent.
  5. The organisation must distribute or incur the obligation to distribute 50% of donations received in the previous year in respect of which receipts were issued. The transfer must be made within 12 months after the year end.
  6. Tax deductible receipts may only be issued for *bona fide* donations. Refer to Annexure A for more information in this regard.
  7. The exemption approval as contained in this letter is subject to review on an annual basis by the TEU upon receipt of annual income tax return and section 18A supporting documentation.
  8. SARS must be informed in writing within 21 days of any change in registered particulars (e.g. Representative, change of name, address, trustee details, office bearers, etc.).

For further information or assistance, email your query to [teu@sars.gov.za](mailto:teu@sars.gov.za), visit the SARS website [www.sars.gov.za](http://www.sars.gov.za), call the TEU on 012 483 1700 or visit the TEU offices. Kindly ensure that you have your ID and tax reference number on hand to enable SARS to assist you.

Sincerely

  
Lucky Moticoe  
Tax Exemption Unit

**ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**