

TAX EXEMPTION UNIT



Office
Pretoria

Enquiries
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Reference *

PBO Exemption No. *
930 014 741

Date
2 September 2008

Mr. D Snyman
The COO
Foundation for Church-Led Restitution
PO Box 51722
WEST BEACH
7449

South African Revenue Service

SARS: TEU
Pro-Equity Court
1250 Pretorius Street
Hatfield, 0028

PO Box 11955
Hatfield, 0028

Switchboard: (012) 422 8800
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E-mail: teu@sars.gov.za

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

Dear Sir

**APPROVAL IN TERMS OF SECTION 18A: FOUNDATION FOR
CHURCH-LED RESTITUTION**

We write with reference to your e-mail dated 29 July and 25 August 2008 and apologise for the delay in replying.

1. It is confirmed that:-

1.1 the public benefit organisation has been approved for purposes of section 18A(1)(b) of the Act and donations relating to the "provision of funds to any public benefit organisation approved in terms of section 30 of the Income Tax Act or an institution, board or body contemplated in section 10(1)(cA)(i) carrying on a public benefit activity approved for section 18A purposes, or to the Government, any provincial administration or local authority, to be used for purposes of any activity contemplated in Part II of the Ninth Schedule to the Income Tax Act'.

2. Kindly note that the relevant exemptions are subject to the following conditions:

2.1 Annual returns of income be submitted to the Tax Exemption Unit.

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- 2.2 The above public benefit activities are ring-fenced and substantiated by a certificate of an auditor to the effect that all donations for which tax-deductible receipts were issued were utilised solely in the carrying out such public benefit activities.
- 2.3 The following information must be given on the tax deductible receipts issued:
- 2.3.1 the reference number of the public benefit organisation, issued by the Commissioner for the purposes of this section; (The reference number quoted on this letter [930 014 741].)
- 2.3.2 the date of the receipt of the donation;
- 2.3.3 the name of the public benefit organisation, which received the donation, together with an address to which enquiries may be directed in connection therewith;
- 2.3.4 the name and address of the donor;
- 2.3.5 the amount of the donation or the nature of the donation (if not made in cash); and
- 2.3.6 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.

Sincerely

RM Gomes

Mrs. RM Gomes

Tax Exemption Analyst

for THE COMMISSIONER SOUTH AFRICAN REVENUE SERVICE