

Enquiries
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PBO Exemption No*
930 014 741

Our Reference No*
G/0027/05/05

Date
6 July 2006

Dr. D Snyman
The Chief Operating Officer
Foundation for Church-Led Restitution
PO Box 51722
WEST BEACH
7449

South African Revenue Service

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

PO Box 11955
Hatfield, 0028

SARS online: www.sars.gov.za
Email: teu@sars.gov.za
Switchboard: 012 422 8800

* Please quote both references numbers in
your correspondence with the TEU

Dear Sir

EXEMPTION FROM TAXES AND DUTIES: FOUNDATION FOR CHURCH-LED RESTITUTION

We write with reference to your application for exemption from income tax.

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 donations by or to the public benefit organisation are exempt from donations tax in terms of section 56(1)(h) of the aforementioned Act;
- 1.3 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.

- 1.4 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; and
 - 1.5 the public benefit organisation is exempt from the payment of the skills development levy in terms of section 4(c) of the Skills Development Levies Act, No. 9 of 1999.
2. Kindly note that the relevant exemptions are subject to the following conditions:
- 2.1 Annual returns of income and accounts be submitted to the Tax Exemption Unit, together with financial statements and supporting documentation showing how the income has been expended.
 - 2.2 The public benefit organisation must, formally amend the founding document to comply with the provisions of section 30 of the Act.
 - 2.3 The exemptions approved in paragraph 1 above, are subject to review on an annual basis upon receipt of the financial statements.

Sincerely

RM Gomes
Mrs. RM Gomes
Tax Exemption Analyst
for THE COMMISSIONER SOUTH AFRICAN REVENUE SERVICE