



## TAX EXEMPTION UNIT

**Enquiries**  
MISS RM GOMES

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**PBO Reference No\***  
930 008 399

**Our Reference No\***  
RG/0015/03/04

**Date**  
2 March 2004

## 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 references numbers  
in your correspondence with the TEU

Mr. J Grobler  
The Manager  
Vastfontein Missionary Project  
PO Box 783  
**PYRAMID**  
0120

Dear Sir

### EXEMPTION FROM TAXES AND DUTIES: VASTFONTEIN MISSIONARY PROJECT

I write with reference to your letter dated 23 February 2004.

1. It is confirmed that: -
  - 1.1 the company 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 will, within a period of five years, formally amend the founding document to comply with the provisions of section 30 of the Act on or before 15 July 2006 or whenever an amendment is effected to the founding document, whichever dated occurs first.**
- 2.3 The exemptions approved in paragraph 1 above, are subject to review on an annual basis upon receipt of the financial statements.
- 2.4 Within 90 days from the date hereof the following information relating to the public benefit organisation be submitted to this office:
  - 2.4.1 PAYE/Skills Development Levy (SDL) reference number;
  - 2.4.2 Value Added Tax (VAT) reference number;
  - 2.4.3 Regional Services Council (RSC) / Joint Services Board (JSB) reference number;

If not registered for any of the above, please furnish reasons.

2.5 Register in terms of section 13(5) of the Non-Profit Organisations Act, 1997, within a period of 12 months.

Sincerely

*RMGomes*

RM Gomes (Miss)  
Tax Exemption Analyst  
**for THE HEAD: TAX EXEMPTION UNIT**