

TAX EXEMPTION UNIT



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PBO No.*
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Date
17 April 2009

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South African Revenue Service

Tax Exemption Unit (TEU)
Pro Equity Court
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*Please quote both reference numbers in your correspondence with TEU.

Dear Sir

SECTION 18A APPROVAL: NEW JERUSALEM CHILDREN'S HOME

Your application for exemption from income tax refers.

1. It is confirmed that:-

1.1 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;

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

2.1 The exemptions approved in paragraph 1 above, are subject to review on an annual basis upon receipt of the annual financial statements and annual income tax returns, which must be submitted to the Tax Exemption Unit, together with a statement and supporting documentation which must include full particulars of the receipts issued in respect of deductible donations in terms of section 18A and how these funds were expended.

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. 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.

Please note that the Tax Exemption Unit is a dedicated national office that has been established by the Commissioner to provide a quality service to all our clients. Should you therefore have any further queries pertaining to tax exemption matters, please do not hesitate to revert to the undersigned at your earliest convenience.

Yours faithfully



Ms UFR Muller

Tax Exemption Analyst