

TAX EXEMPTION UNIT

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Date
29 August 2008

Mr P Stoneman
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South African Revenue Service

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

Dear Sir

EXEMPTION FROM TAXES AND DUTIES AND SECTION 18A APPROVAL: ITHMBA RAPE AND TRAUMA SUPPORT CENTRE

We refer to your application for exemption from income tax.

1. It is confirmed that:-
 - 1.1 the organisation 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 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;
 - 1.3 donations by or to the public benefit organisation are exempt from donations tax in terms of section 56(1)(h) of the Act;
 - 1.4 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;
 - 1.5 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
 - 1.6 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.