



**TAX EXEMPTION UNIT**

**ENQUIRIES**  
MRS RM GOMES

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**PBO REFERENCE NO\***  
930 028 993

**OUR REFERENCE NO\***

**DATE**  
25 November 2008

Mr. AJ Daya  
The Tax Consultant  
PriceWaterhouseCoopers  
Private Bag X36  
SUNNINGHILL  
2157

**South African Revenue Service**

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

PO Box 11955  
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Switchboard: 012 422 8800

**\* Please quote both reference numbers in your correspondence with the TEU.**

**\* All correspondence must be addressed to The Head: Tax Exemption Unit at the above-mentioned postal address.**

Dear Sir

**EXEMPTION FROM TAXES AND DUTIES AND APPROVAL IN TERMS OF SECTION 18A: MIKE THOMSON CHANGE-A-LIFE TRUST**

We write with reference to your application for exemption from income tax dated 5 November 2008.

1. It is confirmed that:-

- 1.1 The Trust has been approved as a public benefit organisation in terms of section 30 of the Income Tax Act, (the Act) and 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)(b) of the Act and donations to the organisation will be tax deductible in the hands of donors in terms of and subject to the limitations prescribed by 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 Income Tax 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; and

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- 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.
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;
  - 2.2 The public benefit organisation must distribute at least 75% of the donations received, in respect of which tax deductible receipts were issued, in the year following the year during which the donations were received.
  - 2.3 The following information must be given of 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 [930 028 993]).
    - 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.

2.4 The exemptions approved in paragraph 1 above are subject to review on an annual basis upon receipt of the income tax return (IT12EI).

Sincerely



Mrs. RM Gomes

Tax Exemption Analyst

for **COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**