

TAX EXEMPTION UNIT



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PBO Reference No\*  
930016093

Our Reference No\*  
PM0102.05.05

Date  
23 May 2005

The Executive Director  
**SOUTHERN AFRICAN WILDLIFE COLLEGE**  
Private Bag X3015  
HOEDSPRUIT  
1380

Attention: Mr. S.G. Greyling

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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Switchboard: 012 422 8800

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

Dear Sir/Madam

**EXEMPTION FROM TAXES AND DUTIES AND SECTION 18A APPROVAL:  
SOUTHERN AFRICAN WILDLIFE COLLEGE**

We write with reference 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; with effect from 28 August 2004,
  - 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 aforementioned 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;

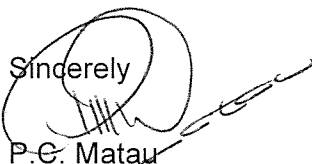
- 1.5 in terms of section 4(1)(f) of the Stamp Duties Act, 1968, any instrument which is executed by or on behalf of the public benefit organisation is exempt from stamp duty, if the duty thereon would be legally payable and borne by the public benefit organisation, and
  - 1.6 the Public Benefit Organisation is exempt from the payment of 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 must be submitted to the Tax Exemption Unit, together with a financial statements and supporting documentation which must include full particulars of the receipts issued in respect of tax 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 reference 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.

- 2.3 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 date occurs first.
- 2.4 The exemptions approved in paragraph 1 above, are subject to review on an annual basis upon receipt of the financial statements.

Kindly register in terms of section 13(5) of the Non-Profit Organisation Act, 1997 within 12 months from the date hereof. The department may be contacted:

NPO Directorate  
Department of Social Development  
Private Bag X 901  
PRETORIA  
0001

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.

Sincerely  


P.C. Matau  
Tax Exemption Analyst  
for The Commissioner for the South African Revenue Service