

**TAX EXEMPTION UNIT**



**Enquiries**  
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**PBO Reference No\***  
930031948

**Date**  
11 December 2009

The Project Co-ordinator  
The Love Trust  
PO Box 6365  
**HALFWAY HOUSE**  
1685

**South African Revenue Service**

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

PO Box 11955  
Hatfield, 0028

SARS online: [www.sars.gov.za](http://www.sars.gov.za)  
Email: [teu@sars.gov.za](mailto:teu@sars.gov.za)  
Switchboard: 012 422 8800

**\* Please quote the reference number  
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 / Madam

**INCOME TAX EXEMPTION AND SECTION 18A APPROVAL: THE LOVE TRUST**

Your application for exemption from income has reference.

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);
- 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.

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

2.1 Annual income tax returns IT12EI must be submitted to the Tax Exemption Unit.

2.2 The following information must be given on the tax deductible receipts issued **(please refer to the PBO Guide, which can be downloaded from the SARS website: [www.sars.gov.za](http://www.sars.gov.za) / Taxpayers / Exempt Organisations, for further information relating to the issuing of tax deductible receipts as well as an example of such receipts):**

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;

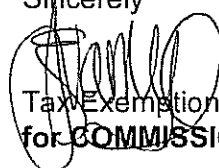
2.2.3 The name of the public benefit organisation, which received the donation, together with an address to which enquiries may be directed in connection therewith;

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.

Sincerely



Tax Exemption Analyst

for COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

**Acknowledgement of Receipt of Application**

Enquiries should be addressed to SARS:

**Branch - TAX EXEMPTION UNIT**

Pro Equity Court, 1250 Pretorius Street, Hatfield, 0083

PO Box 11955, Hatfield, 0028

Tel 012 - 422 8800

Fax 012 - 4228830

LOVE TRUST  
POBOX 6365  
HALFWAY HOUSE  
1685

Always quote this reference number in correspondence with this office or during interviews.

**Reference number** :**Date** : 2009-12-01**Application number** : 930031948 *PEOX*

Receipt is hereby acknowledged of your application, processed on 2009-11-25 in respect of exemption from taxes and duties.

The matter is receiving attention and further correspondence will be issued to you in due course.

ISSUED BY THE SOUTH AFRICAN REVENUE SERVICE