



Empowering green innovators, entrepreneurs

Raising awareness

Education around green issues

Facilitating sustainable initiatives

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TO DONATE TO OUR CAUSE & ENRICH THE LIVES OF MANY,
PLEASE USE BANKING DETAILS:
FNB Business Acc. No. 62862122985 Branch Code: 210835, Swift Code FIRZAJJ
NPC Reg. No. 2020/119724/08

APPLICATION FOR INCOME TAX EXEMPTION AND SECTION 18A APPROVED

The South African Revenue Service (SARS) would like to confirm your approval as follows:

Name: THE GREEN NET

Exemption Reference Number: 930091832

Applicable Sections of the Income Tax Act:

- Section 10(1)(cN)
- Section 18A(1)(a)(i)

Exempt Institution Type:

- A Public Benefit Organisation (PBO) contemplated in section 30 of the Act

Approval / Taxation Rules:

- Partial Exemption - all receipts and accruals from trading or business activities which fall outside the exemption criteria will be subject to tax
- Approved to issue tax - deductible receipts to donors

Effective Date of Approval:

- Exemption: 2026/08/24
- Section 18A: 2026/08/25

Public Benefit Activities (PBAs):

- **PBA Main**
 - The promotion of, and education and training programmes relating to, environmental awareness, greening, clean-up or sustainable development projects.
- **Section 18A Activities**
 - The promotion of, and education and training programmes relating to, environmental awareness, greening, clean-up or sustainable development projects.

Exemptions from other Taxes and Duties:

- Donations made or received are exempt from Donations Tax.
- Dividends received or accrued (excl. distribution of assets in specie) are exempt from Dividends Tax.
- Donations and bequests received or accrued are exempt from Capital Gains Tax.
- The disposal of minimal or permissible trading assets by the PBO are exempt from Capital Gains Tax.
- The disposal of non-trade assets and assets that were used to produce exempt income are exempt from Capital Gains Tax.
- Bequests received or accrued are excluded from Estate Duty.



THE GREEN NET
802 PO BOX
UMTENTWENI
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TAX EXEMPT INSTITUTIONS

Application for Income Tax Exemption and Section 18A Approved

Enquiries should be addressed to SARS

Contact Details

Contact Centre Tel: 0800 00 7277
SARS website: www.sars.gov.za

Details

Taxpayer Reference No.: 9178057254
Case Number: 588405951
Date: 27/08/2026

Always quote this reference number when contacting SARS

Dear Taxpayer

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- Bequests received or accrued are excluded from Estate Duty.
- The acquisition of property is exempt from Transfer Duty, provided that substantially the whole (a minimum of 85%) of the property will be used for the purpose of carrying on approved PBAs, and that any subsequent change in use of the property will result in Transfer Duty being payable
- The securities received or accrued are exempt from the Securities Transfer Tax, if the entity would be legally liable for that tax.

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