

TAX EXEMPTION UNIT



Enquiries
Mrs. RM Gomes

Telephone
012 422 8823

Facsimile
012 422 8830

Email
rgomes@sars.gov.za

PBO Exemption No*
930 028 547

Our Reference No*

Date
24 October 2008

Dr. JHF Taute
Lux Mundi
PO Box 38236
GARSFONTEIN EAST
0060

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
Email: teu@sars.gov.za
Switchboard: 012 422 8800

* Please quote both references number:
in your correspondence with the TEU

Dear Sir

EXEMPTION FROM TAXES AND DUTIES: PHAROS COMMUNITY CENTRE

We write with reference to your application for exemption from income tax.

1. It is confirmed that: -

- 1.1 the association 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 donations by or to the public benefit organisation are exempt from donations tax in terms of section 56(1)(h) of the aforementioned Act;
- 1.3 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.

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- 1.4 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
 - 1.5 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.
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, formally amend the founding document to comply with the provisions of section 30 of the Income Tax Act within a period of 12 months from the date hereof.
 - 2.3 The exemptions approved in paragraph 1 above, are subject to review on an annual basis upon receipt of the financial statements.

Sincerely



Mrs. Rivi Gomes
Tax Exemption Analyst
for THE COMMISSIONER SOUTH AFRICAN REVENUE SERVICE
