



**TAX EXEMPTION UNIT**

**ENQUIRIES**  
MRS EJ VAN ZYL

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012 422-4937

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012 422-6850

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[evzyl@sars.gov.za](mailto:evzyl@sars.gov.za)

**PRO REFERENCE NO\***  
930008639

**OUR REFERENCE NO\***  
EV70062/07/04

**DATE**  
15 July 2004

**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 both reference numbers in your correspondence with the TEU

Mr A Farr  
The Director  
Starfish Foundation  
Postnet Suite 510  
Private Bag X9  
**BENMORE**  
2010

Dear Sir

**EXEMPTION FROM TAXES AND DUTIES AND APPROVAL IN TERMS OF SECTION 18A: STARFISH GREATHEARTS FOUNDATION**

We write with reference to your email dated 14 July 2004.

1. It is confirmed that:-

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- 1.1 The company 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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**Michael Terence Hinton**  
CA(SA)  
*Commissioner of Oaths (RSA)*  
Block F Metropolitan Office Park  
82 Wessel Road Rivonia

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, together with financial statements and supporting documentation such as a statement showing how the income has been expended; as well as full details of the receipts issued in respect of tax deductible donations in terms of section 18A and how these funds were expended.

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.

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2.3 Documentary proof confirming the exemption from the payment of income tax (a copy of the letter issued by the Commissioner for the South African Revenue Service) in terms of section 30 of the Act must be obtained from the beneficiaries before funds are distributed.



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2.4 Section 18A activities and the funding thereof must be ring-fenced and an audit certificate must be submitted together with the annual return of income confirming that donations received or accrued for which receipts have been issued were utilized solely for section 18A activities as contemplated in sections 18A(2A) and (2B) of the Act.

2.5 The following information must be given of the tax deductible receipts issued:

2.5.1 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).

2.5.2 The date of the receipt of the donation;

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

- 2.5.4 The name and address of the donor;
- 2.5.5 The amount of the donation or the nature of the donation (if not made in cash), and
- 2.5.6 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.

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- 2.6 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.
- 2.7 The exemptions approved in paragraph 1 above are subject to review on an annual basis upon receipt of the financial statements.
- 2.8 **Within 90 days** from the date hereof the following information relating to the public benefit organisation must be submitted to this office:

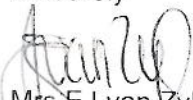
- 2.8.1 PAYE/Skills Development Levy (SDL) reference number;
- 2.8.2 Value Added Tax (VAT) reference number;
- 2.8.3 Regional Services Council (RSC)/Joint Services Board (JSB) reference number.

**If not registered for any of the above, please furnish reasons.**

- 2.9 Register in terms of section 13(5) of the Nonprofit Organisations Act, 1997, **within a period of 12 months.**

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

  
Mrs E.J. van Zyl  
Tax Exemption Analyst



Mr A Kowo  
The Head: Tax Exemption Unit

Assessment

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

STARFISH GREATHEARTS FOUNDATION PTY  
 LTD  
 POSTNET 510  
 PRIVATE BAG X9  
 BENMORE  
 2010

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

Reference number : 9475/312/15/4  
 Date : 2009-01-26  
 Tax year : 2008  
 Type of assessment : ORIGINAL ASSESSMENT  
 Period (days) : 366  
 Due date : 2009-03-01  
 Second date : 2009-03-31

**Income assessed**

**Income**

Code	Source code description
3021	SECTION 10(1)(CN)

Note	R
	0
<b>Total Income</b>	0

**Taxable Income**

Taxable Income - subject to Retirement fund lump sum benefit tax rate

0
0

**Tax Calculation**

Normal tax  
 Net debit  
 Previous assessment result  
 This assessment  
 Net result  
 Balance of your account as at 2009-01-22

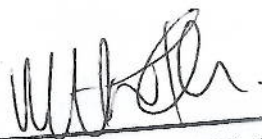
0.00
0.00
0.00
0.00
0.00
1 0.00
0.00

**Due by you**

**See notes at end of assessment**

	R	R
1 Balance of account as at TAX	0.00	
PENALTY	0.00	
INTEREST	0.00	
	<u>0.00</u>	0.00

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RECEIVED  
 2009-02-04