

Application for exemption from income tax in terms of section 10(1) and/or approval in terms of section 18A of the Income Tax Act, No. 58 of 1962

If all the requested information and relevant documents are not submitted together with this form, your application will be returned.

The completed form together with the relevant documentation must be submitted to: **The Head: Tax Exemption Unit
Box 11955
HATFIELD
0028**

A. Is this application in respect of:

Company
Attach a copy of the memorandum and certificate of incorporation, CM29 and articles of association (including copies of all the registered special resolutions amending the memorandum and articles).

Association of Persons
Attach a copy of the latest signed constitution.

Trust
Attach a copy of the trust deed, letter of authority and any subsequent deeds of amendment.

Foreign Branch
Attach a copy of the founding document, administering activities within RSA together with a copy of the relevant documentation confirming exemption from tax in respect of the foreign charity in the country of origin. Please attach **EI2B**.

B. Group registration

Is this application in respect of a group registration? YES NO
If "YES" Part J must be completed.

C. Particulars of organisation:

Registered name	<input type="text"/>	
Postal address	<input type="text"/>	
Postal code	<input type="text"/>	
Registered address	<input type="text"/>	
Postal code	<input type="text"/>	
E-mail address	<input type="text"/>	
Trust/Company registration number	Nonprofit Organisation (NPO) registration number	
Income Tax reference number	Website Address:	
Employees Tax (PAYE)/Skills Development Levy (SDL) reference number	PBO number quoted on correspondence with this office	

D. Bank particulars:

Name of bank

Name of account holder

Type of account Current Savings Transmission Credit card Home loan

Branch number

Account number

E. Particulars of three unconnected directors/ trustees/ office bearers accepting fiduciary responsibility for the organisation:

1. Full names		
Surname		
Title		
Position held		
Postal address		
Postal code		
Residential address		
Postal code		
Telephone number - Work		
Telephone number - Home		
Fax number		
Cellular phone number		
Income Tax reference no		
Identity number		Date of birth
E-mail address		

2. Full names		
Surname		
Title		
Position held		
Postal address		
Postal code		
Residential address		
Postal code		
Telephone number - Work		
Telephone number - Home		
Fax number		
Cellular phone number		
Income Tax reference no		
Identity number		Date of birth
E-mail address		

E. Particulars of three unconnected directors/ trustees/ office bearers accepting fiduciary responsibility for the organisation: (Continued)

3. Full names		
Surname		
Title		
Position held		
Postal address		
Postal code		
Residential address		
Postal code		
Telephone number - Work		
Telephone number - Home		
Fax number		
Cellular phone number		
Income Tax reference no		
Identity number		Date of birth
E-mail address		

F. The subparagraph of section 10(1) of the Income Tax Act in terms of which the organisation is applying for exemption from income tax as well as approval in terms of section 18A:

Mark the appropriate section your organisation is applying for:

Section 10(1)(cA)(i): Institution, Board, or Body established by or under any law. Attach a copy of the relevant Government Gazette or Provincial Note)

Section 10(1)(cA)(ii): Any South African company of which all the shares are held by a body exempt in terms of section 10(1)(cA)(i).

Section 10(1)(cM): Promoting or facilitating the distribution of agricultural commodities (Only a company incorporated under section 21 of the Companies Act will qualify).

Section 10(1)(cN): Public Benefit Organisation. (If this block is applicable, Parts G, H and K must be completed.) (The written undertaking EI2 must be dated and undersigned by three unconnected persons accepting fiduciary responsibility for the organisation.)

Section 10(1)(d):

- Mutual Loan Association.
- Fidelity or Indemnity Fund.
- Trade Union - A copy of the certificate of registration issued in terms of the Labour Relations Act, 1955 must be attached.
- Chamber of Commerce or Industries (or an Association of such Chambers).
- Local Publicity Association.
- Non-Proprietary Stock Exchange.
- Company, society or other association of persons established to promote the common interest of persons, carrying on any particular kind of business, profession or occupation.

Section 10(1)(e)(iii): Association of persons formed for managing the collective interests common to all its members in respect of expenditure applicable to the common immovable property.

Section 10(1)(Co): Company, society or other association of persons established to provide social and recreational amenities or facilities for members. (The written undertaking (EI2C) must be added and undersigned by three unconnected persons accepting fiduciary responsibility for the club)

Section 18A: Approval for tax deductible donations (If this block is applicable, Parts G, H and K must be completed.)
(Only activities indicated in bold will qualify for section 18A approval.)

G. Public Benefit Activities - select only the activity/activities which the organisation is mainly carrying on:

1. Welfare and Humanitarian

- a) The care or counseling of, or the provision of education programmes relating to, abandoned, abused, neglected, orphaned or homeless children.
- b) The care or counseling of poor and needy persons where more than 90 per cent of those persons to whom the care or counseling are provided are over the age of 60.
- c) The care or counseling of, or the provision of education programmes relating to, physically or mentally abused and traumatized persons.
- d) The provision of disaster relief.
- e) The rescue or care of persons in distress.
- f) The provision of poverty relief.
- g) Rehabilitative care or counseling or education of prisoners, former prisoners and convicted offenders and persons awaiting trial.
- h) The rehabilitation, care or counseling of persons addicted to a dependence-forming substance or the provision of preventative and education programs regarding addiction to dependence-forming substances.
- i) Conflict resolution, the promotion of reconciliation, mutual respect and tolerance between the various peoples of South Africa.
- j) The promotion or advocacy of human rights and democracy.
- k) The protection of the safety of the general public.
- l) The promotion or protection of family stability.
- m) The provision of legal services for poor and needy persons.
- n) The provision of facilities for the protection and care of children under school-going age of poor and needy parents.
- o) The promotion or protection of the rights and interests of, and the care of, asylum seekers and refugees.
- p) Community development for poor and needy persons and anti-poverty initiatives, including -
 - i) the promotion of community-based projects relating to self-help, empowerment, capacity building, skills development or anti-poverty;
 - ii) the provision of training, support or assistance to community-based projects contemplated in item (i); or
 - iii) the provision of training, support or assistance to emerging micro enterprises to improve capacity to start and manage businesses, which may include the granting of loans on such conditions as may be prescribed by the Minister by way of regulation.
- q) The promotion of access to media and a free press.

2. Health Care

- a) The provision of health care services to poor and needy persons.
- b) The care or counseling of terminally ill persons or persons with a severe physical or mental disability, and the counseling of their families in this regard.
- c) The prevention of HIV infection, the provision of preventative and education programmes relating to HIV/AIDS.
- d) The care, counseling or treatment of persons afflicted with HIV/AIDS, including the care or counseling of their families and dependants in this regard.

2. Health Care (Continued)

- e) **The provision of blood transfusion, organ donor or similar services.**
- f) **The provision of primary health care education, sex education or family planning.**

3. Land and Housing

- a) **The development, construction, upgrading, conversion or procurement of housing units for the benefit of persons whose monthly household income is equal to or less than R3 500 or any greater amount determined by the Minister of finance by notice in the Gazette after consultation with the Minister of housing.**
- b) **The development, servicing, upgrading or procurement of stands, or the provision of building materials, for purposes of the activities contemplated in subparagraph (a).**
- c) The provision of residential care for retired persons, where -
 - (i) more than 90 percent of the persons to whom the residential care is provided are over the age of 60 and nursing services are provided by the organisation carrying on such activity; and
 - (ii) residential care for retired persons who are poor and needy is actively provided by that organisation without full recovery of cost.
- d) **Building and equipping of -**
 - (i) **clinics or creches for the benefit of the poor and needy, or**
 - (ii) **community centres, sport facilities or other facilities of a similar nature for the benefit of the poor and needy.**
- e) **The promotion, facilitation and support of access to land and use of land, housing and infrastructural development for promoting official land reform programmes.**
- f) Granting of loans for purposes of subparagraph (a) or (b) subject to such conditions as may be prescribed by the Minister by way of regulation.
- g) **The protection, enforcement or improvement of the rights of poor and needy tenants, labour tenants or occupiers, to use or occupy land or housing.**

4. Education and Development (A copy of the certificate of registration issued by the relevant Education Authority as defined in (a) to (d) below, must be attached)

- a) **The provision of education by a "school" as defined in the South African Schools Act, 1996, (Act No. 84 of 1996).**
- b) **The provision of "higher education" by a "higher education institution" as defined in terms of the Higher Education Act, 1997, (Act No. 101 of 1997).**
- c) **"Adult basic education and training", as defined in the Adult Basic Education and Training Act, 2000, (Act No. 52 of 2000) including literacy and numeracy education.**
- d) **"Further education and training" provided by a "public further education and training institution" as defined in the Further Education and Training Act, 1998, (Act No. 98 of 1998).**
- e) **Training for unemployed persons with the purpose of enabling them to obtain employment.**
- f) **The training or education of persons with a severe physical or mental disability.**
- g) **The provision of bridging courses to enable educationally disadvantaged persons to enter a higher education institution as envisaged in subparagraph (b).**
- h) **The provision of educare or early childhood development services for pre-school children.**
- i) **Training of persons employed in the national, provincial and local spheres of government, for purposes of capacity building in those spheres of government.**
- j) **The provision of school buildings or equipment for public schools and educational institutions engaged in public benefit activities contemplated in subparagraphs (a) to (h).**

4. Education and Development (Continued)

- k) Career guidance and counseling services provided to persons for purposes of attending any school or higher education institution as envisaged in subparagraphs (a) and (b).**
- l) The provision of hostel accommodation to students of a public benefit organisation contemplated in section 30 or an institution, board or body contemplated in section 10(1)(cA)(i), carrying on activities envisaged in subparagraphs (a) to (g).**
- m) Programmes addressing needs in education provision, learning, teaching, training, curriculum support, governance, whole school development, safety and security at schools, pre-schools or educational institutions as envisaged in subparagraphs (a) to (h).**
- n) Educational enrichment, academic support, supplementary tuition or outreach programmes for the poor and needy.**
- o) The provision of scholarships, bursaries and awards for study, research and teaching on such conditions as may be prescribed by the Minister by way of regulation in the Gazette. (The written undertaking (Ei2) must be added and undersigned by three unconnected persons accepting fiduciary responsibility for the organisation.)**

5. Religion, Belief or Philosophy

- a) The promotion or practice of religion which encompasses acts of worship, witness, teaching and community service based on a belief in a deity.
- b) The promotion and/or practice of a belief.
- c) The promotion of, or engaging in, philosophical activities.

6. Cultural

- a) The advancement, promotion or preservation of the arts, culture or customs.
- b) The promotion, establishment, protection, preservation or maintenance of areas, collections or buildings of historical or cultural interest, national monuments, national heritage sites, museums, including art galleries, archives and libraries.
- c) The provision of youth leadership or development programmes.

7. Conservation, Environment and Animal Welfare

- a) **Engaging in the conservation, rehabilitation or protection of the natural environment, including flora, fauna or the biosphere.**
- b) **The care of animals, including the rehabilitation, or prevention of the ill-treatment of animals.**
- c) **The promotion of, and education and training programmes relating to, environmental awareness, greening, clean-up or sustainable development projects.**
- d) **The establishment and management of a transfrontier area, involving two or more countries, which -**
 - i) is or will fall under a unified or co-ordinated system of management without compromising national sovereignty; and**
 - ii) has been established with the explicit purpose of supporting the conservation of biological diversity, job creation, free movement of animals and tourists across the international boundaries within the peace park, and the building of peace and understanding between the nations concerned.**

8. Research and Consumer Rights

- a) Research including agricultural, economic, educational, industrial, medical, political, social, scientific and technological research.
- b) The protection and promotion of consumer rights and the improvement of control and quality with regard to products or services.

9. Sport

- The administration, development, co-ordination, or promotion of sport or recreation in which the participants take part on a non-professional basis as a pastime.

10. Providing of funds, assets or other resources

The provision of -

- a) funds, assets, services or other resources by way of donation;
- b) assets or other resources by way of sale for a consideration not exceeding the direct cost to the organisation providing the assets or resources;
- c) funds by way of loan at no charge; or
- d) assets by way of lease for an annual consideration not exceeding the direct cost to the organisation providing the asset divided by the total useful life of the asset, to any -
 - i) public benefit organisation which has been approved in terms of section 30;
 - ii) institution, board or body contemplated in section 10(1)(cA)(i), which conducts one or more public benefit activities in this part (other than this paragraph);
 - iii) association of persons carrying on one or more public benefit activity contemplated in this part (other than this paragraph), in the Republic; or
 - iv) department of state or administration in the national or provincial or local sphere of government of the Republic, contemplated in section 10(1)(a) or (b).
- e) funds or assets to any public benefit organisation approved in terms of section 30 or an institution, board or body contemplated in section 10(1)(cA)(i) carrying on any public benefit activity approved for section 18A purposes, or to the Government, any provincial administration or local authority, to be used for purposes of any activity to contemplated in Part II of the Ninth Schedule.**

11. General

- a) The provision of support services to, or promotion of the common interests of public benefit organisations contemplated in section 30 or institutions, boards or bodies contemplated in section 10(1)(cA)(i), which conduct one or more public benefit activities contemplated in this part.
- b) The bid to host or hosting of any international event approved by the Minister for purposes of this paragraph, having regard to -
 - i) the foreign participation in that event; and
 - ii) the economic impact that event may have on the country as a whole.

H. Information relating to activities and operations:

1. Attach the following information and/or documentation to this application:
A detailed narrative description of all the activities of the organisation past, present, and planned. Do not merely refer to or repeat the language in the founding document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following:
 - a detailed description of the day to day activities and how each activity furthers your sole object;
 - when the activity was or will be initiated; and
 - where and by whom will the activity be conducted.

2. List the organisation's present and future sources of financial support, listing the largest source first.

3. Explain how the assets of the organisation will be distributed on dissolution.

I. Financial Statements:

A copy of the latest annual financial statements must be attached to this application form.

Financial year end

J. Group Registration:

- 1) Does the co-ordinating body control and supervise the individual organisations within the group? YES NO
- 2) Do all organisations within the group share a common purpose and conduct identical approved public benefit activities? YES NO
- 3) Does the co-ordinating body of the group organisations have a common or similar founding document? YES NO
- 4) Are consolidated financial statements prepared for the group? YES NO
- 5) Attach a list of all organisations within the group on a separate schedule.

K. Public Benefit Organisation:

- 1) Does the organisation carry on all its activities in a non-profit manner and with an altruistic and philanthropic intent? YES NO
- 2) Do any of the activities of the organisation directly or indirectly promote the economic self-interest of any fiduciary or employee of the organisation, otherwise than by way of reasonable remuneration? YES NO
- 3) Does the organisation conduct all its activities within the Republic of South Africa? YES NO

If 'NO', please state to what extent the activities are conducted outside the Republic as well as the amount of foreign donations received

- 4) Are the activities carried on by the organisation for the benefit of, or widely accessible to, the general public at large? YES NO
- 5) Are the activities carried on by the organisation for the benefit of, or readily accessible to the poor and the needy? YES NO
- 6) Is the organisation, at least 85 per cent, funded by donations, grants from any organ of state or any foreign grants? YES NO

L. Particulars of public officer/representative/agent who is responsible for completing the application form:

Full names																														
Surname																														
Title																														
Position held																														
Postal address																														
Tel no. Work/business						–						Cell number																		
Fax number						–																								
E-mail address																														

Please ensure that all the relevant documentation is attached.

Signature

Capacity

Date