



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, the processing of your application may be delayed.

The completed form together with the relevant documentation must be returned to: The Commissioner: SARS
Box 402
PRETORIA
0001

A. Is the application in respect of:

Form section A with checkboxes for Company, Association of Persons, and Trust, each with a description of required documents.

B. Particulars of organisation:

Main form section B containing fields for Registered name, Trade name, Postal address, Postal code, Registered address, Postal code, Magisterial district, E-mail address, Trust/Company registration number, NPO registration number, Income Tax reference number, RSC registration number, PAYE/SDL reference number, VAT reference number, Registration date of trust, Date Company incorporated/formed, Turnover, and Language.

C. Bank particulars:

Name of bank	<input type="text"/>																			
Name of account holder	<input type="text"/>																			
Type of account	Current	<input type="checkbox"/>	Savings	<input type="checkbox"/>	Transmission	<input type="checkbox"/>	Credit card	<input type="checkbox"/>	Home loan	<input type="checkbox"/>										
Branch number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>															
Account number	<input type="text"/>																			

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

1. Initial(s) and surname	<input type="text"/>																			
	<input type="text"/>																			
Position held	<input type="text"/>																			
Postal address	<input type="text"/>																			
	<input type="text"/>																			
	<input type="text"/>																			
Postal code	<input type="text"/>																			
Residential address	<input type="text"/>																			
	<input type="text"/>																			
	<input type="text"/>																			
Postal code	<input type="text"/>																			
Telephone number - Work	<input type="text"/>										<input type="text"/>									
Telephone number - Home	<input type="text"/>										<input type="text"/>									
Cellular phone number	<input type="text"/>																			
Income Tax reference no	<input type="text"/>																			
Identity number	<input type="text"/>															Date of birth	<input type="text"/>	<input type="text"/>	<input type="text"/>	
E-mail address (if available)	<input type="text"/>																			
2. Initial(s) and surname	<input type="text"/>																			
	<input type="text"/>																			
Position held	<input type="text"/>																			
Postal address	<input type="text"/>																			
	<input type="text"/>																			
	<input type="text"/>																			
Postal code	<input type="text"/>																			
Residential address	<input type="text"/>																			
	<input type="text"/>																			
	<input type="text"/>																			
Postal code	<input type="text"/>																			
Telephone number - Work	<input type="text"/>										<input type="text"/>									
Telephone number - Home	<input type="text"/>										<input type="text"/>									
Cellular phone number	<input type="text"/>																			
Income Tax reference no	<input type="text"/>																			
Identity number	<input type="text"/>															Date of birth	<input type="text"/>	<input type="text"/>	<input type="text"/>	
E-mail address (if available)	<input type="text"/>																			

3. Initial(s) and surname																														
Position held																														
Postal address																														
Postal code																														
Residential address																														
Postal code																														
Telephone number - Work																														
Telephone number - Home																														
Cellular phone number																														
Income Tax reference no																														
Identity number											Date of birth																			
E-mail address (if available)																														

E. The subparagraph of section 10(1) of the Income Tax Act in terms of which the organisation is applying for exemption from income tax:

Mark the appropriate section in terms of which the organisation is applying:

Section 10(1)(cA)(i): Institution, Board, or Body established by or under any law.

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 agriculture 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, complete part F).

Section 10(1)(d):

- Mutual Loan Association.
- Fidelity or Indemnity Fund.
- Trade Union - A copy of the certificate of registration as 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 provide social and recreational amenities, or facilities for members
- 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 property.

Section 18A: Approval for tax deductible donations (complete part F).
Only activities indicated in bold will qualify for section 18A approval.

F. Public Benefit Activities - select one or more of the following activities:

1. Welfare and Humanitarian

- a) The care or counseling of physically or mentally abused and traumatized persons.
- b) The care or counseling of abandoned, abused, neglected, orphaned or homeless children.
- c) The care or counseling of indigent persons over the age of 60.
- d) The provision of disaster relief.
- e) The provision of basic human necessities for indigent persons.
- f) The rescue of persons in distress.
- g) Rehabilitative counseling and education of prisoners, former prisoners and convicted offenders.
- h) The prevention of addiction to, or rehabilitation, care and counseling of persons addicted to a dependence-forming substance.
- i) Conflict resolution or the promotion of reconciliation, mutual respect and tolerance between the various peoples of South Africa, where such activity is carried on by an organisation which is primarily funded by donations.
- j) The protection of the safety of the general public, where such activity is carried on by an organisation which is primarily funded by donations.
- k) The promotion or protection of family stability, where such activity is carried on by an organisation which is primarily funded by donations.
- l) The provision of legal services for indigent persons.
- m) The provision of day care facilities for babies and toddlers of indigent parents.

2. Health Care

- a) The provision of health care services to indigent persons.
- b) The care or counseling of the terminally ill persons or persons with a permanent physical or mental impairment, including the counseling of their families in this regard.
- c) The prevention of HIV infection or the distribution of information relating to HIV and AIDS.
- d) The care or counseling of persons afflicted with AIDS/HIV, including the counseling of their families in this regard.
- e) The provision of blood transfusion, organ donor or similar services.
- f) The provision of primary health care education.

3. Land and Housing

- a) The development, construction, upgrading, conversion or procurement of housing units for the benefit of indigent persons.
- b) The development, servicing or upgrading of stands for purposes of the activities contemplated in subparagraph (a).
- c) The provision of residential care for retired persons, substantially all of whom are over the age of 60, where regular meals and nursing services are provided by the organisation carrying on such activity.
- d) Building and equipping of clinics, community centres or sport facilities for the benefit of the indigent.

4. Education and Development (A copy of the relevant certificate of registration as defined 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 permanent physical or mental impairment.
- g) The provision of bridging courses to enable indigent persons to enter a higher education institution as envisaged in subparagraph(b).
- h) The provision of school buildings or equipment on land owned by either the State or an organisation approved in terms of section 30 of the Income Tax Act, 1962, carrying on activities as envisaged in subparagraphs (a) to (g).
- i) Career guidance and counseling services provided to persons attending any school or higher education institution as envisaged in subparagraphs (a) and (b).
- j) The provision of hostel accommodation to students of an organisation approved in terms of section 30 of the Income Tax Act, 1962, carrying on activities envisaged in subparagraphs (a) to (g).

5. Religion, Belief or Philosophy

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

6. Cultural

- a) The advancement, promotion and preservation of the arts, culture or customs, where such activity is carried on by an organisation which is primarily funded by donations.
- b) The promotion, establishment, protection, preservation or maintenance of areas of historical interest, national monuments, national heritage sites, museums, including art galleries, archives and libraries, where the organisation carrying on any such activity takes reasonable steps to provide access to the indigent.
- c) The provision of youth development programs, where the organisation carrying on such activity takes reasonable steps to provide access to the indigent.

7. Conservation, Environment and Animal Welfare

- a) Engaging in the conservation, rehabilitation or protection of the natural environment, including flora, fauna or the biosphere, where such activity is carried on by an organisation which is primarily funded by donations.
- b) The care of animals, including the rehabilitation or prevention of the ill treatment of animals, where such activity is carried on by an organisation which is primarily funded by donations.

8. Research

- Research, including agricultural, economic, educational, industrial, medical, political, social, scientific, and technological research, where such activity is carried on by an organisation which is primarily funded by donations.

9. Sport

- The administration, development, co-ordination, or promotion of sport or recreation in which the participants takes part on a non-professional basis as a pastime, where the organisation carrying on such activity takes reasonable steps to provide access to the indigent.

10. Funding

- Providing funds to any public benefit organisation which has been approved in terms of section 30.
- Providing funds to any public benefit organisation which has been approved in terms of section 18A.

G. Information relating to activities and operations:

1. Attach the following information and/or documentation to this application:
 - 1.1 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.

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

2. If appropriate, state criteria which must be met to qualify as a member of the organisation. State the classes of membership (with the present number of members in each class); and the voting rights and privileges attached to each. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily.

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

4. Does, or will, any part of the receipts or income of the organisation's represent payments for services rendered or to be rendered? If "Yes", a detailed description of the amount received and the nature of the service rendered or to be rendered.

5. Does the organisation publish or distribute pamphlets, brochures, newsletters, journals, or similar printed material? If "Yes", attach a recent copy of each.

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6. Attach a copy of the latest financial statements (if available).

H. Written Undertaking:

If the organisation was previously exempt from income tax and the sole object is to carry on one or more of the public benefit activities as set out in part F above, the written undertaking may be completed.

Quote the exemption reference number if the organisation was previously exempt from income tax.

18/

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Signature

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Capacity

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Date