

Enquiries
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PBO No.*
12/11/13/3746

Our Reference No.*
UM/047/10/05

Date
19 October 2006

The Chairman
St Francis Care Centre
PO Box 10241
FONTEINRIET
1464

South African Revenue Service

Tax Exemption Unit (TEU)
Pro Equity Court
1250 Pretorius Street
Hatfield, 0028

PO Box 11855
Hatfield, 0028

Switchboard : (012) 422 8800
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*Please quote both reference numbers in your correspondence with TEU

Dear Sir/Madam

EXEMPTION FROM TAXES AND DUTIES: ST FRANCIS CARE CENTRE

Your application for exemption from income tax refers.

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 the public benefit organisation has been approved for purposes of section 18A(1)(a) of the Act and donations to the organisation will be tax deductible in the hands of the donors in terms of and subject to the limitations prescribed in 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 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