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**Income Tax Reference No.**  
9258/885/22/8

**Date**  
27 January 2018

The Public Representative  
Imfuneko Projects  
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Dear Sir / Madam

**APPLICATION FOR INCOME TAX EXEMPTION APPROVED: IMFUNEKO PROJECTS**

The South African Revenue Service (SARS) would like to confirm that your application for exemption from income tax has been approved as you meet the requirements of a Public Benefit Organisation (PBO) set out in section 30(3) of the Income Tax Act No 58 of 1962 (the Act). Your Income Tax Exemption has been granted in terms of section 10(1)(cN) of the Act with effect from 1 March 2016. Annual receipts and accruals will therefore be subject to the provisions of section 10(1)(cN) of the Act and accruals and receipts from trading or business activities which fall outside the parameters of section 10(1)(cN) will be subject to tax.

The following exemptions also apply and are limited to:

1. 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 with effect from 29 January 2018.
2. Donations made to or by the PBO are exempt from Donations Tax in terms of section 56(1)(h) of the Income Tax Act.
3. Exemption from the payment of Estate Duty in terms of section 4(h) of the Estate Duty Act No.45 of 1955.

In order to maintain your exempt status, the following conditions must be complied with:

1. The constitution of the organisation must be amended to comply with the requirements of section 30 of the Income Tax Act. The following clauses must be added –
  - I. The activities of the organisation are carried on in a non-profit manner and with an altruistic or philanthropic intent.

