TAX EXEMPTION UNIT



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Reference * RG/0029/10/06

File No. 95u 013 621

Date 5 October 2006 Mr. E Tayob The Director ETA Accountants PO Box 2493 PRETORIA 0001 South African Revenue Service

SARS: TEU Pro-Equity Court 1250 Pretorius Street Hatfield, 0028

PO Box 11955 Hatfield, 0028

Switchboard: (012) 422 8800 SARS online: www.sars.gov.za E-mail: teu@sars.gov.za

*Please quote our reference numbers in your correspondence with TEU.

Dear Sir

EXEMPTION FROM TAXES AND DUTIES AND APPROVAL IN TERMS OF SECTION 18A: SOUTHERN AFRICAN MEMON FOUNDATION

We write with reference to your application for exemption from income tax.

- 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;

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