

- 2.2.5 the amount of the donation or the nature of the donation (if not made in cash); and
- 2.2.6 a certification to the effect that the receipt is issued for the purposes of section 18A of the Income Tax Act, 1962, and that the donation has been or will be used exclusively for the object of the public benefit organisation concerned.
- 2.3 The public benefit organisation must, formally amend the founding document to comply with the provisions of section 30 of the Income Tax Act, within a period of 12 months from the date hereof.
- 2.4 The exemptions approved in paragraph 1 above, are subject to review on an annual basis upon receipt of the financial statements.

Sincerely



Mrs. RM Gomes

Tax Exemption Analyst

for THE COMMISSIONER SOUTH AFRICAN REVENUE SERVICE