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Exemption Reference no
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Income Tax Reference No.
9071799259

Date
20 June 2019

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Dear Sir / Madam

APPLICATION FOR INCOME TAX EXEMPTION APPROVED: PEDIATRIC CARE AFRICA

The South African Revenue Service (SARS) would like to confirm that your application for exemption from income tax has been approved as it meets 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 effect from 21 July 2018. 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 20 June 2019.
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.
4. Exemption from the payment of the Skills Development Levy (SDL) in terms of section 4(c) of the Skills Development Levies Act No. 9 of 1999.

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

1. Amend the constitution to comply with the requirements of section 30 of the Income Tax Act. The following clauses must be amended –
 - a) At least three persons who accept fiduciary responsibility for the public benefit organisation will not be connected persons in relation to each other, and no single person directly or indirectly controls the decision making powers relating to such organisation. Clause 5.1 must be amended accordingly.