

Office
Head Office

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PBO Reference No.
930072064

Income Tax Reference No.
9860367151

Date
15/05/2021

THE PUBLIC REPRESENTATIVE

CAPE LANCIA MUSEUM NPC
3 PLEIN STREET
WOODSTOCK
7925

271 Veale Street
Brooklyn, Pretoria
PO Box 11955, Hatfield, 0028
Tel: +27 (12) 483-1700
www.sars.gov.za
teu@sars.gov.za

Dear Sir / Madam

INCOME TAX EXEMPTION APPROVED: CAPE LANCIA MUSEUM NPC

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 with effect from 01/03/2019. 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. Donations made to or by the PBO are exempt from Donations Tax in terms of section 56(1)(h) of the Income Tax Act.
2. Exemption from the payment of Estate Duty in terms of section 4(h) of the Estate Duty Act No.45 of 1955.

The organisation has been approved for the following public benefit activities:

- The promotion, establishment, protection, preservation or maintenance of areas, collections or buildings of historical or cultural interest, national monuments, national heritage sites, museums, including art galleries, archives and libraries

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

1. Amend the founding documents to comply with the requirements of section 30 of the Income Tax Act, the following clauses must be added –
 - a) No activity will directly or indirectly promote the economic self-interest of any fiduciary or employee of the organisation otherwise than by way of reasonable remuneration.
 - b) The funds of the public benefit organisation will be used solely for the objects for which it was established
 - c) At least three persons will accept fiduciary responsibilities for the public benefit organisation. They 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 an organisation.
 - d) No funds will be distributed to any person (other than in the course of undertaking any public benefit activity).
 - e) Dissolution clause must be amended to state that up on dissolution of the public benefit organisation, the remaining assets must be transferred to:
 - Another public benefit organisation which has been approved in terms of section 30 of the Act.
 - Any institution, board or body which is exempt from payment of income tax in terms of section 10(1)(cA)(i) of the Act, which has as its sole or principal object the carrying on of any public benefit activity; or
 - Any department of state or administration in the national or provincial or local sphere of government of the Republic contemplated in section 10(1)(a) or (b) of the Act.
 - f) A copy of all amendments to the constitution will be submitted to the Commissioner for the South African Revenue Service.
 - g) The public benefit organisation will not be party to, or does not knowingly permit, or has not knowingly permitted, itself to be used as a part of any transaction, operation or scheme of which the sole or main purpose is the reduction, postponement or avoidance of liability for any tax, duty or levy which, but for such transaction, operation or scheme, would have been or would have become payable by any person under this Act or any other Act administered by the commissioner.
 - h) No resources will be used, directly or indirectly, to support advance or oppose any political party.

A copy of the amended founding documents incorporating the above must be submitted to this office within 6 months on receipt of the approval letter.

The following options are available to you for the submission of the information:

- Electronically via e-mail to teu@sars.gov.za
- Nearest SARS Branch Office

2. Submit an annual Income Tax Return (IT12EI) by the due date via SARS eFiling or manually. Your IT12EI can be obtained by
 - Registering online at www.sarsefiling.co.za to access, request and submit the IT12EI electronically
 - Calling the SARS Contact Centre on 0800 00 SARS (7277)
 - Requesting an IT12EI by contacting the TEU on teu@sars.gov.za or calling (012) 483 1700
 - Requesting an IT12EI by visiting your local SARS branch.
3. Submit the returns from 2014,2015, 2016 and 2017 Income Tax Returns within 21 days
4. SARS must be informed in writing within 21 working days of any change in registered particulars (e.g. representative, change of name, address, trustee details, office bearers, etc.).
5. **Note that this letter is not an approval in terms of section 18A of the Income Tax Act and therefore no tax deductible receipts may be issued to the donors.**

For further information or assistance, email your query to teu@sars.gov.za, visit the SARS website www.sars.gov.za, call the TEU on 012 483 1700 or visit the TEU offices. Kindly ensure that you have your ID and tax reference number on hand to enable SARS to assist you.

Sincerely



Abiot Matjila
Tax Exemption Unit

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE