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PBO Reference No.
930054588

Income Tax Reference No.
9733686167

Date
22 November 2016

South African Revenue Service

The Public Officer
THE EVELYN FOUNDATION
PO Box 61688
MARHSTALLTOWN
2107

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

APPLICATION FOR INCOME TAX EXEMPTION APPROVED: THE EVELYN FOUNDATION

The South African Revenue Service (SARS) would like to confirm that your application for exemption from income tax has been approved with effect from 07 November 2015 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. 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 22 November 2016.
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 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:

- 1.1 The constitution complies with the requirements of section 30 of the Income Tax Act. Any amendments to the constitution must be submitted to this office within 12 months by:
 - Scanning and emailing the document to teu@sars.gov.za or
 - Posting these to: PO Box 11955, Hatfield, 0028.

1.2 When issuing a tax deductible receipt it must include the following information:

- a) The reference number (the PBO number quoted on this letter).
- b) The date of the receipt of the donation.
- c) The name and address of the organisation issuing the receipt to which enquiries may be directed.
- d) The name and address of the donor.
- e) The amount or nature of the donation if not in cash.
- f) Certification that the receipt is issued for the purpose of section 18A and that the donation will be used exclusively for the activities which are approved for section 18A purposes.
- g) The receipt must be issued in the year when the donation is received by the organisation approved for purposes of section 18A.

1.3 Submit an annual Income Tax Return (IT12EI) by the due date via SARS eFiling or manually. Your IT12EI can be obtained by

- o Registering online at www.sarsefiling.co.za to access, request and submit the IT12EI electronically
- o Calling the SARS Contact Centre on 0800 00 SARS (7277)
- o Requesting an IT12EI by contacting the TEU on teu@sars.gov.za or calling (012) 483 1700
- o Requesting an IT12EI by visiting your local SARS branch.

1.4 Furthermore, given the S18A approval granted, you must submit with your annual tax return, audit certificate stating that 18A funds for which 18A certificate were issued are utilised for 18A activities and supporting documentation which include the full particulars of all the receipts issued in respect of deductible donations and how these funds were spent.

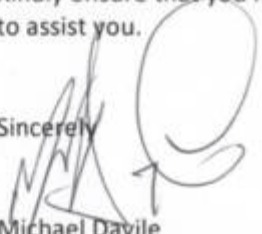
1.5 Tax deductible receipts may only be issued for *bona fide* donations. Refer to Annexure A for more information in this regard.

1.6 The exemption approval as contained in this letter is subject to review on an annual basis by the TEU upon receipt of annual income tax return and S18A supporting documentation.

1.7 SARS must be informed in writing within 21 days of any change in registered particulars (e.g. Representative, change of name, address, trustee details, office bearers, etc.).

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,


Michael Dayile

Tax Exemption Unit

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