

**TAX EXEMPTION UNIT**



**Enquiries**  
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**PBO Reference No\***  
18/11/13/777

**Our Reference No\***  
EVZ0111/05/05

**Date**  
23 May 2005

**South African Revenue Service**

**Tax Exemption Unit (TEU)**  
Pro Equity Court  
1250 Pretorius Street  
Hatfield, 0083

PO Box 11955  
Hatfield, 0028

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Switchboard: 012 422 8800

\* Please quote both reference numbers  
in your correspondence.  
\* All correspondence must be  
addressed to The Head: Tax Exemption  
Unit at the above-mentioned postal  
address.

The Treasurer  
Africa for Christ Evangelistic  
Association  
PO Box 914  
**MAGALIESVIEW**  
2067

**Attention: Mr AH Tatham**

Dear Sir

**EXEMPTION FROM TAXES AND DUTIES: AFRICA FOR CHRIST  
EVANGELISTIC ASSOCIATION**

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 donations by or to the public benefit organisation are exempt from donations tax in terms of section 56(1)(h) of the aforementioned Act;
  - 1.3 bequests or accruals from the estates of deceased persons in favour of the public benefit organisation are exempt from the payment of estate duty in terms of section 4(h) of the Estate Duty Act, 45 of 1955;
  - 1.4 in terms of section 4(1)(f) of the Stamp Duties Act, 1968, any instrument which is executed by or on behalf of the public benefit organisation is exempt from stamp duty, if the duty thereon would be legally payable and borne by the public benefit organisation, and

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