



EXEMPTION UNIT

ENQUIRIES
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PBO REFERENCE NO*
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OUR REFERENCE NO*
EVZ0037/10/06

DATE
11 October 2006

South African Revenue Service

Tax Exemption Unit (TEU)
Pro Equity Court
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* Please quote both reference numbers in your correspondence with the TEU.

* All correspondence must be addressed to The Head: Tax Exemption Unit at the above-mentioned postal address.

Mr RB Rosenthal
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Dear Sir

EXEMPTION FROM TAXES AND DUTIES AND APPROVAL IN TERMS OF SECTION 18A: BREADLINE AFRICA (RSA)

I write with reference to your application for exemption from income tax .

1. It is confirmed that:-

- 1.1 The Company has been approved as a public benefit organisation in terms of section 30 of the Income Tax Act, (the Act) and receipts and accruals are exempt from income tax in terms of section 10(1)(cN) of the Act.
- 1.2 The public benefit organisation has been approved for purposes of section 18A(1)(b) of the Act and donations to the organisation will be tax deductible in the hands of donors in terms of and subject to the limitations prescribed by section 18A of the Act.
- 1.3 Donations by or to the public benefit organisation are exempt from donations tax in terms of section 56(1)(h) of the Income Tax Act;
- 1.4 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; and