

**TAX EXEMPTION
UNIT**



Office
Pretoria

Enquiries
Pakane Matau

Telephone
(012) 422 8815

Facsimile
(012) 422 8830

Email
pmatau@sars.gov.za

PBO No.*
930004268

Our Reference No*
PM0002/07/05

Date
07 July 2005

The Administrator
Calabash Trust
P O Box 40015
WALMER
6065

Attention: Noluthando Mtyuda

South African Revenue Service

Tax Exemption Unit (TEU)
Pro Equity Court
1250 Pretorius Street
Hatfield
Pretoria

P O Box 11955
Hatfield, 0028

Tel.: (012) 422 8800
Fax: (012) 422 8830
Email: teu@sars.gov.za

*Please quote our reference number in your
correspondence with TEU.

Dear Sir

**EXEMPTION FROM TAXES AND DUTIES/APPROVAL IN TERMS OF
SECTION 18A: CALABASH TRUST**

I 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 The public benefit organisation has been approved for purposes of sections 18A(1)(b) 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;
- 1.3 Donations by or to the public benefit organisation are exempt from donations tax in terms of section 56(1)(h) of the Act;