



**South African Revenue Service**

Tax Exemption Unit  
Pro – Equity Court  
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\* please quote our reference number in your  
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**TAX EXEMPTION  
UNIT**

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**PBO No**  
930005579

**Our Ref No.**  
PM0056/02/04

**Date**  
24 February 2004

Mr. Stephen Smith  
Papillon Foundation  
P.O.Box 958  
ROSETENVILLE  
2130

Dear Mr. Smith

**SUBJECT: RE- EXEMPTION FROM TAXES AND DUTIES: PAPILLON  
FOUNDATION**

We refer to your application for exemption dated 07 June 2002.

1. It is hereby 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. **Activity 1p**
- 1.2 donations by or to the public benefit organisation are exempt from donations tax in terms of section 56(1)(h) of the 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

1.5 the public benefit organisation is exempt from the payment of the skills development levy in terms of section 4(c) of the Skills Development Levies Act, No. 9 of 1999.

2. Kindly note that the relevant exemptions are subject to the following conditions:

2.1 Annual returns of income and accounts must be submitted to the Tax Exemption Unit, together with a statement showing how the income has been expended;

2.2 The public benefit organisation will, if necessary, within a period of five years, formally amend the founding document to comply with the provisions of section 30 of the Act on or before 15 July 2006 or whenever an amendments is effected to the founding document, whichever date occurs first.

2.3 The exemptions approved in paragraph 1 above, are subject to review on an annual basis upon receipt of the financial statements.

2.4 Within 90 days from date hereof the following information Relating to the public benefit organisation must be submitted to this office.

2.4.1 Regional Service Council (RSC)

2.4.2 Value Added Tax (VAT) reference number

2.4.3 Income Tax Reference Number (IT)

2.4.4 Pay as you earn reference number.

Sincerely  
P.C.Matau



**Tax Exemption Analyst**

For The Head: Tax Exemption Unit