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Date
15/04/2014

The Public Representative
BULGARIA SOCIETY IN SOUTH AFRICA
PO Box 61064
Pierre Van Ryneveld
CENTURION
0045

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: BULGARIA SOCIETY IN SOUTH AFRICA

The South African Revenue Service (SARS) would like to confirm that your application for exemption from income tax has been approved as you meet 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. Donations made to or by the PBO are exempt from Donations Tax in terms of section 56(1)(h) of the Income Tax Act.
2. Exemption from the payment of Estate Duty in terms of section 4(h) of the Estate Duty Act No.45 of 1955.

In order to maintain your exempt status, the following conditions must be complied with:

1. Where applicable, amend the founding document stipulating the requirements of the exemption approved (e.g. Constitution). A signed copy of the amended document must be submitted to the Tax Exemption Unit (TEU) within 12 months by:
 - Scanning and emailing the document to teu@sars.gov.za or
 - Posting these to: PO Box 11955, Hatfield, 0028.
2. Submit an annual Income Tax Return (IT12EI) by the due date as announced annually by SARS. Your IT12EI can be obtained by:
 - a) Registering online at www.sarsefiling.co.za to access, request and submit the IT12EI electronically.
 - b) Calling the SARS Contact Centre on 0800 00 SARS (7277).
 - c) Requesting an IT12EI by contacting the TEU on teu@sars.gov.za or calling (012) 483 1700.

d) Requesting an IT12EI by visiting your local SARS branch.

3. The exemption approval as contained in this letter is subject to review on an annual basis by the TEU upon receipt of the annual income tax return.
4. 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.).

Note that this letter is not an approval in terms of section 18A of the Income Tax Act and therefore no tax deductible receipts may be issued to the donors.

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 Daylle
Tax Exemption Unit

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