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Reference\*  
930 042 398

Date  
20 May 2013

The Representative  
Louis Oosthuizen Golf Academy  
PO Box 10485  
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271 Veale Street  
Brooklyn, Pretoria  
PO Box 11955, Hatfield, 0028  
Tel: +27 (12) 483-1700  
[www.sars.gov.za](http://www.sars.gov.za)  
[teu@sars.gov.za](mailto:teu@sars.gov.za)

Dear Sir / Madam

**APPLICATION FOR INCOME TAX EXEMPTION APPROVED: LOUIS OOSTHUIZEN GOLF ACADEMY**

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](mailto: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](http://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](mailto: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.).

For further information or assistance, email your query to [teu@sars.gov.za](mailto:teu@sars.gov.za), visit the SARS website [www.sars.gov.za](http://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



Rosa Gomes  
Tax Exemption Unit

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