

Office
Head Office

Enquiries
Emmanuel Gumbi

Telephone
012 483 1733

Facsimile
010 208 3301

TEU no
930023948

Income Tax Reference no
9392621158

Date
01 July 2019

THE PUBLIC REPRESENTATIVE
SOUTH AFRICAN MEDICO LEGAL ASSOCIATION
P O BOX 2632
NORTHLANDS
0186

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

INCOME TAX EXEMPTION APPROVED: SOUTH AFRICAN MEDICO LEGAL ASSOCIATION

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 set out in section 30B of the Income Tax Act No 58 of 1962 (the Act). Your Income Tax Exemption has been granted in terms of section 10(1)(d)(iv)(bb) of the Act with the effect from 26 February 2007.

The following exemptions also apply and are limited to:

1. Donations made to or by the company are exempt from Donations Tax in terms of section 56(1)(h) of the Income Tax Act.

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

An Updated founding document must contain the following requirements as set out in section 30B of the Income Tax Act:

Subject to subsections (3) and (4), the Commissioner must approve an entity for the purposes of section 10(1)(d)(iii) or (iv) if—

- a. That entity has submitted to the Commissioner a copy of the constitution or written instrument under which it has been established;
- b. The founding documents or written instrument contemplated in paragraph (a) provides that—
 - i. The entity must have a committee, board of management or similar governing body consisting of at least three persons, who are not connected persons in relation to each other, to accept the fiduciary responsibility of that entity;

- ii. No single person may directly or indirectly control the decision-making powers relating to that entity;
- iii. The entity may not directly or indirectly distribute any of its funds or assets to any person other than in the course of furthering its objectives;
- iv. The entity is required to utilise substantially the whole of its funds for the sole or principal object for which it has been established;
- v. No member may directly or indirectly have any personal or private interest in that entity;
- vi. Substantially the whole of the activities of the entity must be directed to the furtherance of its sole or principal object and not for the specific benefit of an individual member or minority group;
- vii. The entity may not have a share or other interest in any business, profession or occupation which is carried on by its members;
- viii. The entity must not pay to any employee, office bearer, member or other person any remuneration, as defined in the Fourth Schedule, which is excessive, having regard to what is generally considered reasonable in the sector and in relation to the service rendered;
- ix. substantially the whole of the entity's funding must be derived from its annual or other long-term members or from an appropriation by the government of the Republic in the national, provincial or local sphere;
- x. The persons contemplated in paragraph (b)(i) will submit any amendment of the constitution or written instrument of the entity to the Commissioner within 30 days of its amendment;
- xi. The entity will comply with such reporting requirements as may be determined by the Commissioner from time to time; and
- xii. The entity is not knowingly and will not knowingly become a party to, and does not knowingly and will not knowingly permit itself to be used as part of, an impermissible avoidance arrangement contemplated in Part IIA of Chapter III, or a transaction, operation or scheme contemplated in section 103(5).

A copy of the amended founding document incorporating the above must be submitted to this office within 12 months by:

- Scanning and emailing the document to teu@sars.gov.za or
- Posting these to: PO Box 11955, Hatfield, 0028.

1. 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.

2. 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.
3. 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, 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



Emmanuel Gumbi
Tax Exemption Unit

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