



TAX EXEMPTION UNIT

Enquires
MRS EJ VAN ZYL

Telephone
012 422 8800 / 1 / 2

Facsimile
012 422 8830

Email
evzyl@sars.gov.za

PBO Reference No
930014145

Income Tax Reference No
9081/003/50/1

Date
5 November 2007

South African Revenue Service

Tax Exemption Unit (TEU)
Pro Equity Court
1250 Pretorius Street
Hatfield, 0083

PO Box 11955
Hatfield, 0028

SARS online: www.sars.gov.za
Email: teu@sars.gov.za
Switchboard: 012 422 8800

* Please quote both reference numbers in your correspondence with the TEU.

* All correspondence must be addressed to The Head: Tax Exemption Unit at the above-mentioned postal address.

The Director of External Affairs
Postnet Suite 296
Private Bag X2226
JOHANNESBURG
2000

Attention: Mr P Sondergaard

Dear Sir / Madam

EXEMPTION FROM TAXES AND DUTIES: CHURCH OF SCIENTOLOGY IN SOUTH AFRICA

We write with reference to your letter dated 22 May 2007. The delay in finalising the matter is regretted.

1. It is confirmed that:
 - 1.1 the Company 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 donations by or to the public benefit organisation are exempt from donations tax in terms of section 56(1)(h) of the aforementioned 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

2/...

-2-

- 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 income tax returns must be submitted to the Tax Exemption Unit.
 - 2.2 The public benefit organisation must **within a period of twelve (12) months** from the date hereof formally amend the Memorandum of Association to include the provisions of section 30 of the Act, or whenever an amendment is effected to the Memorandum and Articles of Association, whichever date occurs first.

Sincerely



Estelle van Zyl (Mrs)
Tax Exemption Analyst

for COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE