

**TAX EXEMPTION UNIT**

*Recd*



**Enquiries**  
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**PBO No.\***  
930025667

**Our Reference No.\***  
MM/130/10/07

**Date**  
17 October 2007

**The Director**  
**P.O. Box 25397**  
**EAST RAND**  
**1462**

**Attention: FA Cruickshank**

**South African Revenue Service**

**Tax Exemption Unit (TEU)**

Pro – Equity Court  
1250 Pretorius Street,  
Hatfield  
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PO Box 11955  
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0028

Switchboard (012) 422 8800  
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\*Please quote both reference numbers in your correspondence with TEU.

Dear Sir

**INCOME TAX EXEMPTION: THE SOUTH AFRICAN AIRWAYS MUSEUM SOCIETY**

We write with reference to your application for exemption from income tax.

1. It is confirmed that:-

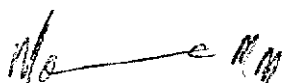
- 1.1 the association has been approved as a public benefit organisation in terms of section 30 of the Income Tax Act, (the Act) and the receipts and accruals are exempt from income tax in terms of section 10(1)(cN) of the Act.
- 1.2 donations by or to the public benefit organisation are exempt from 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.

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

Please note that the Tax Exemption Unit is a dedicated national office that has been established by the Commissioner to provide a quality service to all our clients. Should you therefore have any further queries pertaining to tax exemption matters, please do not hesitate to revert to the undersigned at your earliest convenience.

Sincerely



**Matebogo Makhushu (Ms)**

**Tax Exemption Analyst**

**for The Commissioner for the South African Revenue Service**