

# DEPARTEMENT VAN FINANSIES DEPARTMENT OF FINANCE



Binnelandse Inkomste • Inland Revenue

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INK/REV 1523

The Secretary  
The House  
P.O. Box 18557  
HILLBROW  
2038

• FAKS NR.  
FAX NO. 3256006

• TEL 3155377

• NAVRAE  
ENQUIRIES MRS W.G. KRIEL

• VERW.  
REF. 18/11/3/3382

• DATUM  
DATE 1985-02-14

Madam

EXEMPTION FROM TAXES AND DUTIES: THE HOUSE

I write with reference to your letter Liz le Roux dated 31 January 1995.

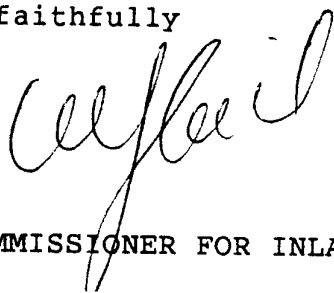
1. It is confirmed that:-

- 1.1 receipts by or accruals to the above-mentioned institution are exempt from income tax in terms of section 10(1)(f) of the Income Tax Act;
- 1.2 donations by or to the institution are exempt from donations tax in terms of section 56(1)(i) and (j) of the aforementioned Act;
- 1.3 bequests or accruals from the estates of deceased persons in favour of the institution are exempt from the payment of estate duty in terms of section 4(h) of the Estate Duty Act, 45 of 1955; and

2/ ...

- 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 institution is exempt from stamp duty, if the duty thereon would be legally payable and borne by the institution.
  
2. Kindly note that the relevant exemptions are subject to the condition that annual returns of income and accounts be submitted to the Receiver of Revenue, Johannesburg, together with a statement showing how the income has been expended.

Yours faithfully



FOR COMMISSIONER FOR INLAND REVENUE

68950/JSR