



# LAERSKOOŁ ELSBURG PRIMARY

Address:  
Brug Street ELSBURG 1428

Phone: 011 827-5612/3  
Fax: 011 827-5660

PRINCIPAL: MR ML JANSE VAN RENSBURG

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## SAVE OUR SCHOOL – SOS – SAVE OUR STAFF

CERTIFICATE OF NPO STATUS

(Non-Profit Organisation)

NPO – TAX EXEMPTION Ref Number: 930068077

Laerskool Elsburg Primary is a registered NPO, certified to issue TAX DEDUCTABLE RECEIPTS as per Section 18A of the Income Tax Act regarding DONATIONS and SPONSORSHIPS. Income Tax Exemption has been granted in terms of Section 10(1)(Ca)(i) of the Act with effect from 1 July 2019.

As **PRIMARY EDUCATIONAL INSTITUTION** – Grades R to 7 – we strive towards **PROPER EDUCATIONAL DELIVERY** and **EXCELLENCE** in this regard. **BUSINESS** and **PRIVATE ORGANISATIONS** sharing the same sentiment can **SUPPORT** our school by either contacting us in person:

School E-mail : [elsburgl@mweb.co.za](mailto:elsburgl@mweb.co.za)

Principal : [Principal@lselsburg.co.za](mailto:Principal@lselsburg.co.za)

OR

Making a contribution towards our SOS Initiative:

### SCHOOL BANKING DETAILS:

**Account name:** Laerskool Elsburg  
**Bank and Branch nr:** ABSA – President Street – Germiston – 334542  
**Account nr:** 250 300 409  
**Reference:** SOS – Elsburg Primary

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ML Janse van Rensburg  
PRINCIPAL

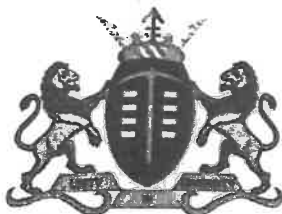
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N Bhengu  
SGB – EXEC

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D Subke  
SGB - EXEC

**Better opportunities are created by EDUCATION!**



## GAUTENG PROVINCE

EDUCATION  
REPUBLIC OF SOUTH AFRICA

Enquiries: Teboho Mayeza  
Tele: 011 355 0251  
Email: Teboho.Mayeza@gauteng.gov.za  
Chief Directorate: CF

Mr ML Janse Van Rensburg  
Principal  
Laerskool Elsburg (700160911)  
Cnr Brugstraat & Brug Street  
GERMISTON  
1428

By hand

Dear Mr ML Janse van Rensburg

**SUBJECT: Request for approval to apply for a status to issue Tax deductible receipts as per section 18A of Income Tax Act**

I refer to your application dated the 27<sup>th</sup> November 2017 regarding the above matter.

In terms of Section 36 (1) of the South African Schools Act of 1996 (Act No.84 of 1996), as amended, a governing body of a public school must take all reasonable measures within its means to supplement the resources supplied by the State in order to improve the quality of education provided by the school to all learners at the school. These would include schools receiving donations and sponsorships.

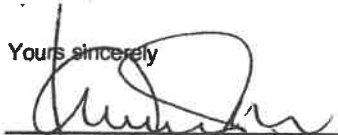
You have requested approval to apply for a status to issue Tax deductible receipts to donors and sponsors of your school in order for them to be entitled to derive a tax benefit concession from the South African Revenue Services (SARS).

In determining your application for such approval, I took into consideration the policy guidelines and Circular 07/2017 (dated 22 September 2017) which requires strict adherence to the criteria, i.e.

1. Whether there has been prior and proper authorisation by the parents of learners at the school and the constituted Governing Body members for the proposed application of such a status.
2. The purpose of the donation and its intended use
3. Any possible risk to the school and the Department
4. Whether the application of the school has substantially complied with the requirements of Circular 07/2017.

Having considered the application together with supporting documentation, your application for has been approved.

Yours sincerely

  
MR EDWARD MOSUWE  
HEAD OF DEPARTMENT  
DATE: 13/4/2018

Tel: (011) 355 0000  
17 Simmonds Street, Johannesburg, 2001 | P.O. Box 7710, Johannesburg, 2000

[www.gautengonline.gov.za](http://www.gautengonline.gov.za) | Hotline: 08600 11 000

Office  
Head Office

Enquiries  
Yvette Vorster

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(012) 670 5556

Facsimile  
(010) 208 3301

Exemption Reference no  
930068077

Income Tax Reference no  
9192708247

Date  
30 January 2020

Laerskool Elsburg  
P O Box 9004  
Elsburg  
1407

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

**APPLICATION FOR INCOME TAX EXEMPTION APPROVED: LAERSKOOL ELSBURG**

The South African Revenue Service (SARS) would like to confirm that your application for exemption from income tax has been approved. Your Income Tax Exemption has been granted in terms of section 10(1)(cA)(i) of the Act with effect from 01 July 2019.

The following exemptions also apply and are limited to:

1. The institution/board/body has been approved for purposes of section 18A(1)(a) of the Act and donations to the organisation will be tax deductible in the hands of the donors in terms of and subject to the limitations prescribed in section 18A of the Act with effect from 30 January 2020.
2. Donations made to or by the PBO are exempt from Donations Tax in terms of section 56(1)(h) of the Income Tax Act.
3. 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. When issuing a tax deductible receipt it must include the following information:
  - a) The reference number (the PBO number quoted on this letter).
  - b) The date of the receipt of the donation.
  - c) The name and address of the organisation issuing the receipt to which enquiries may be directed.
  - d) The name and address of the donor.
  - e) The amount or nature of the donation if not in cash.
  - f) Certification that the receipt is issued for the purpose of section 18A and that the donation will be used exclusively for the activities which are approved for section 18A purposes.
  - g) The receipt must be issued in the year when the donation is received by the organisation approved for purposes of section 18A.

2. Submit an annual Income Tax Return (IT12EI) by the due date via SARS eFiling or manually. Your IT12EI can be obtained by
  - Registering online at [www.sarsefiling.co.za](http://www.sarsefiling.co.za) to access, request and submit the IT12EI electronically
  - Calling the SARS Contact Centre on 0800 00 SARS (7277)
  - Requesting an IT12EI by contacting the TEU on [teu@sars.gov.za](mailto:teu@sars.gov.za) or calling (012) 483 1700
  - Requesting an IT12EI by visiting your local SARS branch.
3. Tax deductible receipts may only be issued for *bona fide* donations. Refer to Annexure A for more information in this regard.
4. The exemption approval as contained in this letter is subject to review on an annual basis by the TEU upon receipt of annual income tax return and S18A supporting documentation.
5. 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



Tax Exemption Unit

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

## Annexure A: Information pertaining to S18A donations

### What is considered a *bona fide* donation for S18A purposes?

A *bona fide* donation is a voluntary, gratuitous gift disposed of by the donor out of liberality or generosity, where the donee is enriched and the donor impoverished. There may be no *quid pro quo*, no reciprocal obligations and no personal benefit for the donor. If the donee gives any consideration at all it is not a donation. The donor may not impose conditions which could enable him or any connected person in relation to himself to derive some direct or indirect benefit from the application of the donation.

### Examples of what does **NOT** constitute a *bona fide* donation for purposes of section 18A?

1. Donation of services rendered such as a professional person renders a skill free of charge.
2. An amount paid for attending a fundraising dinner, dance or charity golf day.
3. The amount paid for the successful bid of goods auctioned to raise funds by an organisation and Memorabilia, paintings, etc, donated to be auctioned to raise funds
4. Amounts paid for raffle or lottery tickets.
5. Amounts paid for school fees, entrance fees for school admittance or compulsory school levies.
6. Value of free rent, water and electricity provided by a lessor to the lessee which is an approved PBO.
7. Payments in respect of debt due