Tax Exemption Unit

South African Revenue Service

Office
Pretoria

Enquiries
Yvette Vorster

Telephone
(012) 670 5556

Income Tax Reference no
9223431264

PBO number
930085753

Date
19 January 2026

The Public Representative

Building Little Legends NPC
3 Dragonfly Nymph Close
Midstream Estate
Olifantsfontein
1692

SARS Pretoria CBD Branch
Cnr Lillian Ngoyi & Francis Baard Street
Pretoria 0002
Private Bag X923 Pretoria 0001
SARS Online: www.sars.gov.za
Switchboard: (012) 483 1700

Dear Sir / Madam

APPLICATION FOR INCOME TAX EXEMPTION APPROVED: BUILDING LITTLE LEGENDS NPC

The South African Revenue Service (SARS) would like to confirm that your application for exemption from income tax has been approved as it meets the requirements of a Public Benefit Organisation (PBO) set out in section 30(3) of the Income Tax Act No 58 of 1962 (the Act). Your Income Tax Exemption has been granted in terms of section 10(1)(cN) of the Act effect from 21 January 2025. Annual receipts and accruals will therefore be subject to the provisions of section 10(1)(cN) of the Act and accruals and receipts from trading or business activities which fall outside the parameters of section 10(1)(cN) will be subject to tax.

The following exemptions also apply and are limited to:

1. The public benefit organisation 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 20 June 2025.
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.
4. Exemption from the payment of the Skills Development Levy (SDL) in terms of section 4(c) of the Skills Development Levies Act No. 9 of 1999.

The application has been approved for the following public benefit activities:

- Community development for poor and needy persons and anti-poverty initiatives, including —
  (i) the promotion of community-based projects relating to self-help, empowerment, capacity building, skills development or anti-poverty
  (ii) the provision of training, support or assistance to community-based projects contemplated in item (i); or

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.
    h) Donor nature of person (natural person, company, trust, etc.)
    i) Donor identification type and country of issue (in case of a natural person)
    j) Identification or registration number of the donor
    k) Income tax reference number of the donor (if available)
    l) Contact number of the donor
    m) Electronic mail address of the donor
    n) A unique receipt number; and
    o) Trading name of the donor (if different from the registered name).

2. Submit an annual Income Tax Return (IT12EI) by the due date via SARS e-Filing. Your IT12EI can be obtained by
    - Registering online at www.sarsefiling.co.za to access, request and submit the IT12EI electronically

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, 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



Y Vorster
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
8. Any distribution, contribution or donation made to an approved PBO for the purposes of BBBEE advancement (i.e., the donor and/or a related entity receives benefits in the form of BBBEE points by virtue of donating to a PBO).
9. Any distribution, contribution or donation made to an approved PBO for the purposes of complying with obligatory industry regulations (e.g., an entity in the energy sector is compelled by contractual agreement and/or industry regulation to contribute towards community development, in order to obtain or retain business with government).