



Public Benefit Organisation - Written Undertaking Furnished in terms of section 30(4) of the Income Tax Act No. 58 of 1962

Enquiries should be addressed to SARS
0800 00 SARS (7277)
www.sars.gov.za

Always quote this reference number when contacting SARS

Income tax reference number (If available)
Exemption reference number (If available)

Name of Public Benefit Organisation

Grid for Name of Public Benefit Organisation

We, the undersigned persons accepting fiduciary responsibility for the public benefit organisation, hereby undertake to comply with the following requirements:

- 1 The sole object of the public benefit organisation is to carry on one or more public benefit activity as defined in section 30(1) of the Act, in a non-profit manner and with an altruistic or philanthropic intent.
2 No activity will directly or indirectly promote the economic self-interest of any fiduciary or employee of the organisation otherwise than by way of reasonable remuneration.
3 At least three persons who accept fiduciary responsibility for the public benefit organisation, will not be connected persons in relation to each other, and no single person directly or indirectly controls the decision making powers relating to such organisation: Provided that these provisions shall not apply in respect of any trust established in terms of a will of any person who died on or before 31 December 2003.
4 No funds will be distributed to any person (other than in the course of undertaking any public benefit activity).
5 The funds of the public benefit organisation will be used solely for the objects for which it was established.
6 On dissolution of the public benefit organisation, the remaining assets must be transferred to -
(aa) A public benefit organisation, which has been approved in terms of section 30 of the Act.
(bb) Any institution, board or body which is exempt from the payment of income tax in terms of section 10(1)(cA)(i) of the Act, which has as its sole or principal object the carrying on of any public benefit activity; or
(cc) Any department of state or administration in the national or provincial or local sphere of government of the Republic, contemplated in section 10(1)(a) or (b) of the Act.
7 No donation will be accepted which is revocable at the instance of the donor for reasons other than a material failure to conform to the designated purposes and conditions of such donation, including any misrepresentation with regard to the tax deductibility thereof in terms of section 18A: Provided that a donor (other than a donor which is an approved public benefit organisation or an institution, board or body which is exempt from tax in terms of section 10(1)(cA)(i), which has as its sole or principal object the carrying on of any public benefit activity) may not impose any conditions which could enable such donor or any connected person in relation to such donor to derive some direct or indirect benefit from the application of such donation.
8 A copy of all amendments to the constitution, trust deed, memorandum and articles of association, or other written instrument under which the public benefit organisation was established, will be submitted to the Commissioner for the South African Revenue Service.
9 No remuneration will be paid to any employee, office bearer, member or other person which is excessive, having regard to what is generally considered reasonable in the sector and in relation to the service rendered and has not and will not economically benefit any person in a manner which is not consistent with its objects.

- 10** The public benefit organisation will not be a party to, or does not knowingly permit, or has not knowingly permitted, itself to be used as part of any transaction, operation or scheme of which the sole or main purpose is the reduction, postponement or avoidance of liability for any tax, duty or levy which, but for such transaction, operation or scheme, would have been or would have become payable by any person under this Act or any other Act administered by the Commissioner.
- 11** No resources will be used, directly or indirectly, to support advance or oppose any political party.
- 12** The public benefit organisation will submit the required returns for income tax together with the relevant supporting documents.
- 13** In the case of any public benefit organisation which provides funds or assets to any association of persons contemplated in paragraph (b)(iii) of the definition of "public benefit activity", reasonable steps will be taken to ensure that the funds are utilised for the purpose for which it has been provided.
- 14** Where the public benefit organisation has been approved in terms of section 18A(1)(b)(i) of the Act, 75% of the funds received by the organisation by way of donations which qualify for a deduction, will be distributed (or an obligation will be incurred to so distribute) within twelve months from the financial year end during which such donations were received.

Signed at this day of 20

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