

Income Tax Exemption Application Checklist

Organisation Name	
Reference No: Exemption number; Tax number ; case number	
Completed By	
Date	
Was the organisation previously registered for Income Tax purposes?	
If the yes, please tick the box and populate the Tax reference number above.	

1	EI 1 Application form	
	Details of three unconnected/unrelated office bearers/trustees/directors	
	Representative/Public officer details must be completed on the EI1.	
	Must be Completed & signed by office bearers/trustees/directors	
	A Valid email address must be completed on the EI1 application form	
2	Written undertaking	
	EI 2 - Written undertaking (PBO's)	
	EI2A – Public Benefit Organisation Written undertaking for professional bodies to ensure compliance with section 30B of the Income Tax Act.	
	EI 2 B – Written undertaking (Foreign branches)	
	EI 2 C - Written undertaking (Recreational clubs)	
	EI 2D – Written undertaking for small businesses funding entities to ensure compliance of section 30C of the Income Tax Act.	
	Signed by the three unconnected office bearers/trustees/directors contained in the EI 1 application form.	
	Not required (if application i.t.o. sections 10(1)(cA)(i);10(1)(cA)(ii);)and 10(1)(e)(iii) – for example Public Schools; Government Entities or Universities and their wholly-owned subsidiaries; and Home Owners' Associations etc.)	
3	Founding Documents	
	Association of Person	Constitution
		<ul style="list-style-type: none"> Signed Dated
	Trust	Trust Deed from Master of High Court
		<ul style="list-style-type: none"> Letter of Authority Master of High Court (with the details of the unconnected/unrelated trustees) Copy of the trust deed registered with the Registrar reflecting an allocated trust number
	NPC	CIPC Company Documents
		<ul style="list-style-type: none"> Company Registration Certificate CoR 14.3 (with the details of the unconnected/unrelated directors) Copy of the Memorandum of Incorporation CoR 15.1 <i>(The CoR 15.1C form must clearly set out the OBJECTS of the NPC and/or make reference to an attached document containing the detailed OBJECTS)</i> In addition to the CIPC MOI a detailed supplementary MOI will be acceptable. NB: MOI must be signed by the directors and dated.

		<ul style="list-style-type: none"> • Certificate of Incorporation CoR 14.1 	
	Government Institution	<ul style="list-style-type: none"> • Government Gazette. 	
4	Copies of ID / Passport / Driver's Licence or Asylum seekers certificate		
		Certified and clear.	
		All 3 fiduciary responsible office bearers (as contained in EI application)	
		Public Officer / Representative (if different from 3 office bearers).	
5	Bank statement (confirming account holder's legal name, account number, account type, branch code)		
		Original stamped letter from the bank (including an electronic letter) not older than three months confirming the account holder's legal name; account number, account type and branch code; or	
		Original bank statement or ATM / Internet generated statement or eStamped statement not more than three months old that confirms the account holder's legal name, bank name, account number, account type and branch code; Where an entity does not have an existing bank account, the Income Tax Exemption application, should be accepted.	
	For Government Institutions	Letter from bank with bank stamp indicating the banking details of the institution.	
6	Financial Statements		
		Not required – if new organisation	
		Older than a year, submit latest financial statement.	
		If older than 1 year but dormant, submit Affidavit with bank statements.	
7	Proof of residential or business address		
		Organisation's physical address (as per EI1 application)	
		Public Officer (if not already registered with SARS as a taxpayer)	
		CRA01 Form (signed & dated) <i>(CRA01 is only applicable when the organisation or the public officer is using 3rd party residential address.</i> <i>A "Confirmation of Entity Residential/Business Address" (CRA01) form must be completed and signed by the 3rd party)</i>	
	Examples	GENERAL ACCOUNTS not older than 3 months such as rates and taxes, water or electricity account; Medical aid; Telephone. Mortgage statement from mortgage lender less than 6 months old. LETTER FROM THE TRIBAL AUTHORITY / LOCAL COUNCIL (on the letter head or stamped) GOVERNMENT ISSUED DOCUMENT not older than 3 months such as Court order; Subpoena; Traffic fine; Documentation relating to UIF or pension pay out. Motor vehicle licence documentation less than 1yr old; INSURANCE AND INVESTMENT DOCUMENT less than 1yr old such as Life assurance document; Short- term insurance document; Health insurance document; Funeral policy document; Investment statement from share, portfolio or unit trust LEASE / FRANCHISE AGREEMENT Current and valid agreement.	

8	Letter of authority		
		Power of Attorney / Appointment letter for the representative	
		Resolution signed by the 3 office bearers/directors/trustees	
9	Other		
		Letter of registration as a community radio station by ICASA	
		Letter of registration as educational institution (EMIS Certificate) issued by the relevant Department of Education (details reflected on EI1 subparagraph 4).	
		Registration certificate as a Trade Union issued by the Department of Labour	
10	Hygiene check across taxes		
		An organisation must be fully tax compliant, to enable the processing of the Income Tax Exemption application	
11	E-filing		
		Organisation must be registered for e-filing	

Notes:

- Where office bearers/trustees/directors are sharing the same surname but are not related, an affidavit must be submitted.
- The representative can be one of the office bearers/trustees/directors who accepted fiduciary responsibility for the organisation.
- The same trustees/directors, who are on the founding documents, should match those who are on the EI1 form.
- **Testamentary Trusts** one trustee is acceptable.
- Tax returns must be in a good standing.
- Bank statement can be used for dual purposes, as proof of bank details and proof of physical address.