



# HOW TO COMPLETE THE E1 APPLICATION FORM

Effective Date: 02 December 2024

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## 1 SUMMARY

- a) This document in its design, development, implementation, and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide conflict with the applicable legislation, the legislation will take precedence.
- b) The purpose of this external guide is to provide guidelines regarding the completion of the E1 Application Form.

## 2 APPLICATION FOR EXEMPTION FROM INCOME TAX FORM (E1)


- a) The form for Application for Exemption from Income Tax (E1) can be obtained via the following channels:
  - i) On the SARS website: [www.sars.gov.za](http://www.sars.gov.za)
  - ii) Call the SARS Contact Centre on 0800 00 SARS (7277) or
  - iii) By visiting any SARS branch
- b) The entity registering and applying when using the SARS website must:
  - i) Click on the form
  - ii) Complete the relevant information that is required
  - iii) Save/Print the form; and
  - iv) Submit the completed form with the required supporting documentation via the SAR Online Query System (SOQS).

### 2.1 Completion of the Application for Exemption from Income Tax (E1) form

- a) The container headings will be displayed according to the selection made on the wizard questions.
- b) When completing the E1 form the mandatory fields have a red boarder around them. If the field is completed correctly the red boarded will disappear and if not, the red boarder will remain.

### 2.2 Nature of Organisation

- a) Indicate the applicable organisation type by marking the relevant tick box with “X” under Nature of Organisation.
- b) Complete the establishment date of the entity on the “Date Established” field as stated in the founding document.



**Application for Exemption from Income Tax**

E1

South African Revenue Service

Note: On completion of the form, please ensure that all supporting documents are attached. Refer to the SARS website for a list of supporting documents.

**Nature of Organisation**

Select the appropriate type of organisation:

<input type="checkbox"/> Company incorporated under the Companies Act, 2008	Company Registration No. <input style="width: 150px;" type="text"/>	<input type="checkbox"/> Association of Persons
<input type="checkbox"/> Inter-vivos Trust	Trust Registration No. <input style="width: 150px;" type="text"/>	<input type="checkbox"/> Branch of Exempt Foreign Organisation
<input type="checkbox"/> Institutions, board or body established by or under any law	Act Name <input style="width: 150px;" type="text"/>	<input type="checkbox"/> Government of the Republic (National, Provincial or Local Sphere)
<input type="checkbox"/> Testamentary Trust	Trust Registration No. <input style="width: 150px;" type="text"/>	<input type="checkbox"/> Society
		<input type="checkbox"/> United Nation Entity

Date Established (CCYYMMDD)

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## 2.3 Details of the Organisation

a) Complete the following “**Organisation Details**” applying for exemption.

- i) Registered Name (as stated in the founding document).
- ii) Tel No.
- iii) Select the applicable “Financial Year End (Month)” from the drop-down menu.
- iv) Income Tax Reference No. (if applicable).
- v) Email.
- vi) Website Address (if applicable).

**Please note:** The applying entity is not required to complete the “**Income Tax Ref No.**” field if it is not registered for Income Tax. If the entity is registered for Income Tax, then complete the “**Income Tax Ref No.**” field.

Organisation Details			
Registered Name			
Tel No.		Financial Year End (Month)	Income Tax Ref No.
Email		JAN	
Website Address		FEB	
		MAR	
		APR	
		MAY	
		JUN	
		JUL	
		AUG	
		SEP	
Physical Address Details			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town		Country Code	
Postal Code			

b) Complete the “**Physical Address Details**” of the applying entity

- i) Unit No. (if applicable)
- ii) Complex (if applicable)
- iii) Street No. (if applicable)
- iv) Street /Farm Name
- v) Suburb/District
- vi) City/Town
- vii) Postal Code
- viii) Country Code

Physical Address Details			
Unit No.	Complex (if applicable)		
Street No.	Street / Farm Name		
Suburb / District			
City / Town		Country Code	
Postal Code			

c) Complete the “**Postal Address Details**” of the applying entity

- i) Mark here with an “X” if same as the physical address or complete the postal address.
- ii) If the Postal Address is a “Care of Address” indicate by marking the tick box with an “X”.

Postal Address Details			
Mark here with an “X” if same as your Physical Address or complete your Postal Address	Is your Postal Address a Street Address?	Y <input type="checkbox"/> N <input type="checkbox"/>	Mark here with an “X” if this is a “Care Of” Address

- iii) Mark “Y” or “N” to indicate if the Postal Address is a Street Address.
- iv) If the **Postal Address is not a Street Address** the following fields will be displayed as open and editable:

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- A) Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)
- B) PO Box: Indicate on the applicable tick box if the postal address is 'P.O. Box' or 'Private Bag (if applicable)
- C) Private Bag: Indicate on the applicable tick box if the postal address is 'P.O. Box' or 'Private Bag (if applicable)
- D) Other PO Special Service (specify) (if applicable)
- E) Number
- F) Post Office
- G) Postal Code
- H) Country Code

Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)			
PO Box	<input type="checkbox"/>	Private Bag	<input type="checkbox"/>
Other PO Special Service (specify)			Number
Post Office		Country Code	
Postal Code			

- v) If the **Postal Address is a Street Address** the following fields will be displayed as open and editable:

- A) Unit No. (if applicable).
- B) Complex (if applicable).
- C) Street No. (if applicable).
- D) Street /Farm Name
- E) Suburb/District
- F) City/Town
- G) Postal Code
- H) Country Code

#### Physical Address Details

Unit No.		Complex (if applicable)	
Street No.		Street / Farm Name	
Suburb / District			
City / Town		Country Code	
Postal Code			

## 2.4 General

- a) Select “Y” or “N” to indicate if the applying entity is familiar with the Financial Action Task Force (FATF) recommendations on Money Laundering Terror Financing i.e. FATF Recommendations eight (8) and Immediate Outcome (ten) 10 on NPO and Money Laundering/Terror Financing.
- b) For detailed information on FATF, please visit the [FATF Recommendations on NPO Sector | South African Revenue Service \(sars.gov.za\)](https://sars.gov.za/fatf-recommendations-on-npo-sector) webpage.

#### General

Is your organisation familiar with the FATF recommendations on Money Laundering and Terror Financing i.e. FATF Recommendation 8 and Immediate Outcome 10 on NPOs and Money Laundering/Terror Financing?

Y ☐ N ☐

### 2.4.1 Non-Profit Organisation Registration (NPO)

- a) This section is applicable to Non-Profit Organisations only.
- b) Confirm if the entity is registered with the Department of Social Development (DSD) NPO Directorate by selecting “Y” or “N”.
- c) Where “Y” has been selected, complete the DSD NPO number.

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- d) Indicate the organisations activities or intended activities by marking “Y” or “N” to the following:
- Make donations to individuals or organisations outside of South Africa
  - Provide humanitarian service outside of South Africa
  - Provide charitable service outside of South Africa
  - Provide religious services outside of South Africa
  - Provide educational services outside of South Africa
  - Provide cultural services outside of South Africa

#### Non-profit Organisation Registration

Are you a non-profit organisation registered with the NPO Directorate of the Department of Social Development?

Y	<input checked="" type="checkbox"/>	N	<input type="checkbox"/>
NPO No.	<input type="text"/>		

Does your organisation conduct or intend to conduct any of the following activities?

- Make donations to individuals or organisations outside of South Africa
- Provide humanitarian services outside of South Africa
- Provide charitable services outside of South Africa
- Provide religious services outside of South Africa
- Provide educational services outside of South Africa
- Provide cultural services outside of South Africa

Y	<input type="checkbox"/>	N	<input type="checkbox"/>
Y	<input type="checkbox"/>	N	<input type="checkbox"/>
Y	<input type="checkbox"/>	N	<input type="checkbox"/>
Y	<input type="checkbox"/>	N	<input type="checkbox"/>
Y	<input type="checkbox"/>	N	<input type="checkbox"/>
Y	<input type="checkbox"/>	N	<input type="checkbox"/>

## 2.4.2 Persons Acting in a Fiduciary Capacity

- Complete the number of office bearers that will be responsible for the applying entity. Fiduciary Responsible Person refers to the Office Bearers, Directors, and Trustees. This excludes the Registered Representative or Public Officer of the applying entity (if other than the Fiduciary Responsible Person).
- A minimum of one Fiduciary Responsible Person is required (dependent on Income Tax Exempt category being applied for).
- Indicate by selecting “Y” or “N” if any fiduciary responsible person, representative taxpayer, public officer of the applying entity disqualified on the grounds of being insolvent, delinquent, or has been accused of misconduct involving dishonesty, theft, fraud, forgery, perjury, or any other offence.
  - Section 6 of the Trust Property Control Act,
  - Section 25A of the NPO Act, or
  - Section 69 of the Companies Act

#### Persons Acting in a Fiduciary Capacity

How many fiduciary responsible persons i.e. Office Bearers (other than the representative taxpayer / public officer) does your organisation have?

Has any fiduciary responsible person or representative taxpayer / public officer of your organisation been disqualified on any grounds, including but not limited to, insolvency, delinquency, misconduct involving dishonesty, theft, fraud, forgery, perjury or any other offence, and the disqualification has not ended as per the provisions of the following?

- Section 6 of the Trust Property Control Act;
- Section 25A of the NPO Act; or
- Section 69 of the Companies Act.

Y	<input type="checkbox"/>	N	<input type="checkbox"/>
Y	<input type="checkbox"/>	N	<input type="checkbox"/>
Y	<input type="checkbox"/>	N	<input type="checkbox"/>

## 2.5 Bank Account Details

- If the entity has been operational for 12 months or more, or if the entity does have a bank account in the name of the entity complete the bank account details:
  - Bank Account Status
  - Account No.
  - Branch No.
  - Account Type
  - Bank Name
  - Branch Name
  - Account Holder Name (account name as registered at bank).

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Bank Account Details	
Bank Account Status	Account No.
Branch No.	Account Type: Cheque <input type="checkbox"/> Savings <input type="checkbox"/> Transaction <input type="checkbox"/>
Bank Name	
Branch Name	
Account Holder Name (Account name as registered at bank)	

## 2.6 Applicable Sections of the Act

- a) Refer below for detailed information on the application of the relevant sections of the Act:
- i) **Branch of Exempt Foreign Organisation**
    - A) GEN-AE-01-A01 - EI Application for Branch of Exempt Foreign Organisation - External Annexure
  - ii) **Membership Association**
    - A) GEN-AE-01-A02 - EI Application for Membership Association - External Annexure
  - iii) **Public Benefit Organisations (PBO)**
    - A) GEN-AE-01-A03 - EI Application for Public Benefit Organisations - External Annexure
  - iv) **Public Benefit Organisations (PBO) with Section 18A**
    - A) GEN-AE-01--A04 - EI Application for Public Benefit Organisations with Section18A - External Annexure
  - v) **Professional Body**
    - A) GEN-AE-01-A05 - EI Application for Professional Body - External Annexure
  - vi) **Schools**
    - A) GEN-AE-01-A06 - EI Application for Schools - External Annexure
  - vii) **Government Departments**
    - A) GEN-AE-01-A07 - EI Application for Government Departments - External Annexure
  - viii) **Home-Owner's Association**
    - A) GEN-AE-01-A08 - EI Application for Home Owner's Association - External Annexure
  - ix) **Professional Body**
    - A) GEN-AE-01-A09 - EI Application for Section 18A - External Annexure
  - x) **Recreational Club**
    - A) GEN-AE-01-A10 - EI Application for Recreational Club - External Annexure
  - xi) **Public Institutions**
    - A) GEN-AE-01-A11 - EI Application for Public Institutions - External Annexure
  - xii) **Small Business Funding Entities**
    - A) GEN-AE-01-A12 - EI Application for Small Business Funding Entities - External Annexure
  - xiii) **United Nations Entities**
    - A) GEN-AE-01-A13 - EI Application for United Nations Entities - External Annexure

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## 2.7 Persons Accepting Fiduciary Responsibility for the Organisation

- a) Complete the details of **the applicable number of unconnected persons** who are accepting fiduciary responsibility for the organisation (dependent on Income Tax Exempt category being applied for).
- b) The following details are required to be completed by the applying entity:
- Surname
  - First Two Names
  - Initials
  - Contact Telephone Numbers (Provide at least one of the following contact telephone numbers).
    - Home Telephone Number
    - Business Telephone Number
    - Cellphone Number
  - Date of Birth (CCYYMMDD)
  - Income Tax Reference Number (if registered for Income Tax)
  - Provide one of the following:
    - ID Number or
    - Passport Number and Passport Country (e.g. South Africa = ZAF)
  - Position Held within Organisation
  - E-mail address

### Particulars of Unconnected Persons Accepting Fiduciary Responsibility for the Organisation

#### Unconnected Person 1

Surname					Home Tel No.	
First Two Names					Bus Tel No.	
Initials		Date of Birth (CCYYMMDD)		ID No.		Cell No.
Income Tax Ref No.		Passport No.		Passport Country (e.g. South Africa = ZAF)		
Position Held within Organisation						
Email						

- c) Complete the **“Physical Address Details”**

- Unit No. (if applicable).
- Complex (if applicable).
- Street No. (if applicable).
- Street /Farm Name
- Suburb/District
- City/Town
- Postal Code
- Country Code

#### Physical Address Details

Unit No.		Complex (if applicable)	
Street No.		Street / Farm Name	
Suburb / District			
City / Town		Country Code	
Postal Code			

- d) Complete the **“Postal Address Details”**

- Mark here with an “X” if same as the physical address or complete the postal address.
- If the Postal Address is a “Care of Address” indicate by marking the tick box with an “X”.

#### Postal Address Details

Mark here with an “X” if same as your Physical Address or complete your Postal Address	<input type="checkbox"/>	Is your Postal Address a Street Address?	Y <input type="checkbox"/> N <input type="checkbox"/>	Mark here with an “X” if this is a “Care Of Address”	<input type="checkbox"/>
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- e) Mark "Y" or "N" to indicate if the Postal Address is a Street Address.
- i) If the **Postal Address is not Street Address** the following fields will be displayed as open and editable:
- A) Postal Agency or Other Sub-unit (e.g. Postnet Suite ID)
  - B) PO Box: Indicate on the applicable tick box if the postal address is 'P.O. Box' or 'Private Bag' (if applicable).
  - C) Private Bag: Indicate on the applicable tick box if the postal address is 'P.O. Box' or 'Private Bag' (if applicable).
  - D) Other PO Special Service (specify);
  - E) Number;
  - F) Post Office;
  - G) Postal Code;
  - H) Country Code;

Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)			
PO Box	<input type="checkbox"/>	Private Bag	<input type="checkbox"/>
Other PO Special Service (specify)		Number	
Post Office			Country Code
Postal Code			

- ii) If the **Postal Address is a Street Address** the following fields will be displayed as open and editable:
- A) Unit No.
  - B) Complex
  - C) Street No.
  - D) Street /Farm Name
  - E) Suburb/District
  - F) City/Town
  - G) Postal Code
  - H) Country Code

Physical Address Details			
Unit No.		Complex (if applicable)	
Street No.		Street / Farm Name	
Suburb / District			
City / Town		Country Code	
Postal Code			

## 2.8 Public Benefit Activities (PBA)

- a) The selection of PBA listed in Part I and Part II of the Ninth Schedule of the Income Tax Act is not applicable to the exemption application for:
- i) Membership Association
  - ii) Professional Body
  - iii) Home-Owner's Association
  - iv) Recreation Clubs
  - v) Small Business Funding Entities (SBFE)
- b) The selection of PBA listed in Part I of the Ninth Schedule of the Income Tax Act is not applicable to:
- i) Government Public Schools
  - ii) Government Departments
  - iii) Public Institutions
- c) The selection of PBA listed in Part II of the Ninth Schedule of the Income Tax Act is not applicable to:
- i) Public Benefit Organisations (PBOs) not applying for section 18A approval status.
  - ii) Public Institutions not applying for section 18A approval status.

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## 2.8.1 Part of I of the Ninth Schedule of the Income Tax Act (Section 30)

- a) Select the applicable public benefit activities (PBAs) as described in the Founding Document.
- i) Welfare and Humanitarian
  - ii) Health Care
  - iii) Land and Housing
  - iv) Education and Development
  - v) Religion, Belief or Philosophy
  - vi) Cultural
  - vii) Conservation, Environment and Animal Welfare
  - viii) Research and Consumer Rights
  - ix) Sport
  - x) Provision of Funds, Assets or Other Resources
  - xi) General - "Other" - Specified under here

### Public Benefit Activities for Purposes of Section 30 listed in Part I of the Ninth Schedule to the Income Tax Act

Select one or more of the following public benefit activities which are the sole or principal object of the organisation

## 2.8.2 Part of II of the Ninth Schedule of the Income Tax Act (Section 18A)

- a) Select the applicable public benefit activities (PBAs) for section 18A approval as described in the Founding Document.
- i) Welfare and Humanitarian
  - ii) Health Care
  - iii) Education and Development
  - iv) Conservation, Environment and Animal Welfare
  - v) Land and Housing

### Public Benefit Activities for Purposes of Section 18A listed in Part II of the Ninth Schedule to the Act

Select one or more of the following public benefit activities which are the sole or principal object of the organisation

## 2.9 Activities and Operations

- a) Provide a detailed narrative description of the PBAs that the entity intends on conducting or is conducting. List the selected activities in order of importance.

### Activities and Operations

A detailed narrative description of all the activities of the organisation must be provided. List each activity separately in the order of importance based on the relative time (indicate the percentage of time) and other resources devoted to the activity. A detailed description of the day to day activities, how each activity furthers the sole or principal object of the organisation, who will benefit from the activities, when was or will the activity be initiated, and where and by whom the activity will be conducted, must be included.

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## 2.10 Group Registration

- a) For the EI application submission of a “**Group Registration**” for section 30 or section 18A, with entities that share a common purpose, public benefit activities and consolidated annual financial statements complete the following:
- i) Mark “Y” or “N” to indicate if the application is for group registration under “is this application in respect of a group registration?”.
  - ii) Where “Y” has been marked to indicate that the EI application is for group registration, mark “Y” or “N” to the following questions.
    - A) Are the individual organisations with the group supervised by a regulating or co-ordinating body that takes responsibility for group of organisations?
    - B) Do all the individuals organisations within the group share a common purpose?
    - C) Do all the individual organisations within the group conduct the same approved public benefit activities listed in the Ninth Schedule?
    - D) Are consolidated annual financial statements prepared for the group of organisations?

### Group Registration – Only Applicable to Organisations Applying for Approval as a PBO Under Section 30 or 18A of the Act

Is this application in respect of a group registration?

Y ☐ N ☐

If “YES”, the following must be answered:

Are the individual organisations within the group supervised by a regulating or co-ordinating body that takes responsibility for group of organisations?

Y ☐ N ☐

Do all the individual organisations within the group conduct the same approved PBA listed in the Ninth Schedule?

Y ☐ N ☐

Do all the individual organisations within the group share a common purpose?

Y ☐ N ☐

Are consolidated annual financial statements prepared for the group of organisations?

Y ☐ N ☐

## 2.11 Particulars of the Registered Representative

- a) Complete the details of the Registered Representative responsible for the entity applying for exemption.
- i) Mark the applicable “Capacity”.
    - A) Treasurer
    - B) Director
    - C) Trustee
    - D) Public Officer
    - E) Member
    - F) Accounting Officer
    - G) Curator / Liquidator / Executor / Administrator (Estate)
    - H) Accounting Authority (Chief Executive Officer or Head of a Department)
    - I) Chief Financial Officer
  - ii) Surname
  - iii) First Name
  - iv) Other Name
  - v) Initials
  - vi) Date of Birth (CCYYMMDD)
  - vii) Date of Appointment (CCYYMMDD)
  - viii) Provide one of the following details
    - A) ID Number
    - B) Passport Number, Passport Country (e.g. South Africa = ZAF) and Passport Issue Date (CCYYMMDD)
  - ix) Contact Telephone Numbers (Provide at least one of the contact telephone numbers):
    - A) Business Telephone Number
    - B) Cellphone Number
  - x) Income Tax Reference Number
  - xi) E-mail address

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Particulars of Representative Taxpayer																			
Capacity:	Treasurer	<input type="checkbox"/>	Director	<input type="checkbox"/>	Trustee	<input type="checkbox"/>	Public Officer	<input type="checkbox"/>	Member	<input type="checkbox"/>	Accounting Officer	<input type="checkbox"/>	Curator / Liquidator / Executor / Administrator (Estates)	<input type="checkbox"/>	Accounting Authority (Chief Executive Officer or Head of Department)	<input type="checkbox"/>	Chief Financial Officer	<input type="checkbox"/>	
Surname	<input type="text"/>																		
First Name	<input type="text"/>																		
Other Name	<input type="text"/>																		
Initials	<input type="text"/>		Date of Birth (CCYYMMDD)	<input type="text"/>		Date of Appointment (CCYYMMDD)	<input type="text"/>		ID No.	<input type="text"/>									
Passport/ Permit No.	<input type="text"/>				Passport Country (e.g. South Africa = ZAF)	<input type="text"/>		Passport Issue Date (CCYYMMDD)	<input type="text"/>										
Bus Tel No.	<input type="text"/>				Cell No.	<input type="text"/>													
Email	<input type="text"/>																		

## 2.12 Tax Practitioner Details

a) Complete the details if the applying entity is represented by a Tax Practitioner.

- i) Registration Status
- ii) Registration No.
- iii) Appointment Date (CCYYMMDD)
- iv) Controlling Body
- v) Business Telephone Number
- vi) Cellphone Number
- vii) Email address

Tax Practitioner Details					
Registration Status	<input type="text"/>	Registration No.	<input type="text"/>	Appointment Date (CCYYMMDD)	<input type="text"/>
Controlling Body	<input type="text"/>				
Bus Tel No.	<input type="text"/>	Cell No.	<input type="text"/>		
Email	<input type="text"/>				

## 2.13 Signatures of Unconnected Persons Accepting Fiduciary Responsibility for the Organisation

a) Signatures of unconnected persons accepting fiduciary responsibility are required.

- i) Declaration Date (CCYYMMDD)
- ii) Surname
- iii) Initials
- iv) Capacity
- v) Signature

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### Signatures of Unconnected Persons Accepting Fiduciary Responsibility for the Organisation

Declaration			Date (CCYYMMDD)
Surname			Signature
Initials	Capacity		
Surname			Signature
Initials	Capacity		
Surname			Signature
Initials	Capacity		

## 2.14 Declaration

a) Complete the following declaration details:

- i) Declaration
- ii) Signature
- iii) Date (CCYYMMDD)

Declaration		
I declare that to the best of my knowledge the information in this form is true and correct and meets the requirements of any legislation as administered by SARS.	Signature	Date (CCYYMMDD)
For enquiries go to <a href="http://www.sars.gov.za">www.sars.gov.za</a> or call 0800 00 7277		

## 3 REFERENCES

### 3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	<b>Income Tax Act, 1962</b> <b>Transfer Duty Act, 1949</b> <b>Estate Duty Act, 1955</b> <b>Skills Development Levies Act, 1999</b> <b>Tax Administration Act No. 28 of 2011 (Effective 1 October 2012)</b>
Other Legislation:	<b>Companies Act No. 71 of 2008</b> <b>Non-profit Organisation Act No. 71 of 1997</b> <b>Trust Property Control Act No. 57 of 1988</b>
International Instruments:	<b>None</b>

### 3.2 Cross References

DOCUMENT NUMBER	DOCUMENT TITLE
GEN-AE-01-A01	EI Application for Branch of Exempt Foreign Organisation - External Annexure
GEN-AE-01-A02	EI Application for Membership Association - External Annexure
GEN-AE-01-A03	EI Application for Public Benefit Organisations - External Annexure
GEN-AE-01-A04	EI Application for Public Benefit Organisations with Section 18A - External Annexure
GEN-AE-01-A05	EI Application for Professional Body - External Annexure
GEN-AE-01-A06	EI Application for Schools - External Annexure
GEN-AE-01-A07	EI Application for Government Departments - External Annexure
GEN-AE-01-A08	EI Application for Home-Owner's Association - External Annexure
GEN-AE-01-A09	EI Application for Section 18A - External Annexure
GEN-AE-01-A10	EI Application for Recreational Club - External Annexure
GEN-AE-01-A11	EI Application for Recreational Club - External Annexure
GEN-AE-01-A12	EI Application for Small Business Funding Entities - External Annexure
GEN-AE-01-A13	EI Application for United Nations Entities - External Annexure

### 3.3 Quality Records

NUMBER	TITLE
EI1	Application for Exemption from Income Tax

## 4 DEFINITIONS, ACRONYMS AND ABBREVIATIONS

[Glossary A-M | South African Revenue Service \(sars.gov.za\)](#)

### DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

### For more information about the contents of this publication you may:

- Visit the SARS website at [www.sars.gov.za](http://www.sars.gov.za);
- Make a booking to visit the nearest SARS branch;
- Contact your own tax advisor / tax practitioner;
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277); or
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).