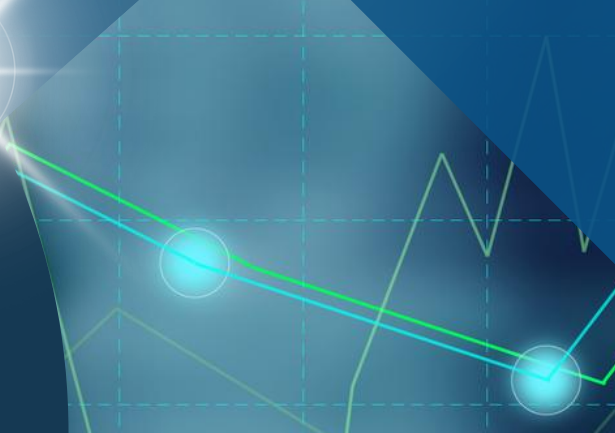
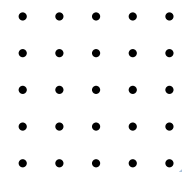


Simplified Income Tax Registration & Institution, board or body established under law Application Checklist

This checklist guides you through the required supporting documents for income tax registration and exemption application as an Institution, board or body as contemplated under section 10(1)(cA)(i). This includes Public Entities, Universities, Public schools and Bargaining Councils.



Below is a quick checklist to see if an applying entity meets the upfront requirements to be able to apply for Income Tax Exemption as an Institution, board or body as contemplated under section 10(1)(cA)(i):

1. Allowable Legal Entity Types:

a. Institution, board or body established by or under a law (for example, an Act of Parliament, provincial legislation, or a statutory instrument).

2. The entity must meet the following basic requirements (not full list): *

a. The entity's sole or principal object must be to carry on one or more prescribed activities listed in section 10(1)(cA)(i), namely

i. Scientific, technical or industrial research, or

ii. Providing necessary or useful commodities, amenities or services to:

1. The State (including a provincial administration), or

2. Members of the general public, or

3. Activities designed to promote commerce, industry or agriculture, or any branch thereof (including financial assistance such as loans

b. The entity is not permitted to distribute its funds to any person other than to a similar association of persons.



TIP : How to distinguish between a government department and a public entity:

A Government department – either a national, provincial or local government entity. A public entity is established by a particular legislative provision

Legal Entity Income Tax Registration

The legal entity type that is eligible to apply as an Institution, Board or Body has a distinct Income Tax registration process with specific supporting documents.

The following outlines the process and required documents for the qualifying entity type.

The requestor must be the Accounting Officer / Registered Representative or have a Power of Attorney providing a mandate (with a certified and legible copy of the requester's certified identification document)

As the entity was established under or by operation of law, this legal entity type is defined as an Institution, board or body and there is no Founding document.

The following legal entity types are EXCLUDED from applying under this category; - Company, Trust, Cooperative, Close corporation, or water service provider.

1. The entity must complete and submit the Income Tax Registration, Amendments and Verification Form (RAV01) at a SARS branch office.
2. SARS requires the following supporting documents (not older than 3 months):
 - a. Copy of the Government Gazette or legislation under which entity is being established
 - b. Accounting Officer or a mandate appointing a Registered Representative
 - c. Certified and legible / clear ID copy of the Accounting Officer / Registered Representative
 - d. Letter of Appointment from the Accounting Officer appointing the Registered Representative
 - e. Proof of physical address of the entity
 - f. Proof of physical address of the Registered Representative
 - g. Confirmation of bank account in the name of the entity (stamped or eStamped confirmation letter or bank statement) (if bank details are provided)

Institution, board or body established by law

Application

Generic Supporting Documents

1. The relevant Gazette or Law meets the requirements of S10(1)(cA) of ITA
2. Certified and legible copies of identification (ID document or passport and country of issue) for all unconnected fiduciary responsible persons (physical address, contact number and e-mail address must also be provided on the RAVTEI)
3. An explanation of the entity's objectives and the activities undertaken (if not completed on the RAVTEI application form or if additional information is available)
4. Annual financial statement (if the applicant wants to apply for retrospective approval or if the entity has been in operation for 12 months or more)
5. Confirmation of bank account in the name of the entity (stamped or eStamped confirmation letter or bank statement)

The Entity does not have a Founding Document but will be required to accept the provisions of Section 10(1)(cA)(i) of the Income Tax Act.:

- The association of persons is not permitted to distribute its funds to any person other than to a similar association of persons.
- On dissolution of the association of persons, its remaining assets must be distributed to.



Amendments to the SARS Registered Details

Founding document

1. An amendment to the legislation.