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26 Aprii 1994

Mr M Tikly

Batiagae Trust

51 Plein Street

Johannesburg

2001

. Dear Sirs .

RE: SECTION 18A

I

I attach hereto letter from the Department of Finance in which it is confirmed that your income is free of income tax and that donations to the trust are free of donations tax.

However the Commissioner has ruled that your activities do not fail within the ambit of Section 18A of the Income Tax Act.

I am writing to the Commissioner in an effort to ascertain the reason for his ruiing.

Yours faithfully

RAYMOND TUCKER

RAYMOND TUCKER. BA. LLB. - -

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EPAEMENT

DEPARTMENT of FINANCE

Binnelondse lnkomsfe - Inland Revenue

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Mr Raymond Tucker - EL 3155377

P.O. Box 7571

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Sir

EXEMPTION FROM TAXES AND DUTIES: BATLAGAE TRUST

I write with reference to your letter dated 11 March 1994.

1. It is confirmed that:-

1.1 receipts by or accruals to the above-mentioned institution

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are exempt from income tax in terms of section 10(1)(f) of the Income Tax Act;

donations by or to the institution are exempt from

donations tax in terms of section 56(1)(i) and (j) of the aforementioned Act;

bequests or accruals from the estates of deceased persons

in favour of the institution are exempt from the payment

of estate duty in terms of section 4(h) of the Estate Duty Act, 45 of 1955; and

2/.

RIG ALLE KORRESPONDENSIE AAN DIE KOMMISSARIS VAN BINNELANDSE INKOMSTE

ADDRESS ALL CORRESPONDENCE TO THE COMMISSIONER OF INLAND REVENUE

-2-

1.4 in terms of section 4(1)(f) of the Stamp Duties Act, 1968, any instrument which is executed by or on behalf of the institution is exempt from stamp duty, if the duty thereon would be legally payable and borne by the institution.

2. Kindly note that the relevant exemptions are subject to the condition that annual returns of income and accounts be submitted to the Receiver of Revenue, Johannesburg, together with a statement showing how the income has been expended.

With regards to your request for section 18A status, I must inform you that the education given by the trust does not fall within the ambit of this section.

I am unable to grant your request in this regard.

Yours faithfully

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FOR COMMISSIONER FOR INLAND REVENUE 9643N/CVB