



Branch of Exempt Foreign Organisation approved as a Public Benefit Organisation – Written Undertaking

Furnished under section 30(4) of the Income Tax Act, No. 58 of 1962

EI2B

Organisation Details

ORGIF01

Registered Name

Taxpayer Ref No. (if applicable)

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

- The sole or principal object of the branch is to carry on one or more public benefit activity (PBA), in a non-profit manner and with an altruistic or philanthropic intent.
- No PBA will directly or indirectly promote the economic self-interest of any fiduciary or employee of the branch, otherwise than by way of reasonable remuneration payable to that fiduciary or employee.
- All PBAs carried on by the branch will be for the benefit of, or widely accessible to, the general public at large, including any sector thereof other than small and exclusive groups.
- At least three persons who accept fiduciary responsibility for the branch will not be connected persons in relation to each other and no single person will directly or indirectly control the decision-making powers relating to the branch.
- No funds will be directly or indirectly distributed to any person, otherwise than in the course of undertaking any PBA.
- All funds will be used solely for the object for which the branch has been established.
- If more than 15% of the receipts and accruals of the branch during a period of three years preceding the termination of its activities in the Republic are derived from a source within the Republic, the branch will on termination, transfer its assets to any PBO, institution, board or body which has as its sole or principal object the carrying on of any PBA, or the government of the Republic in the national, provincial or local sphere.
- 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 PBO or an institution board or body which has as its sole or principal object the carrying on of any PBA) may not impose 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.
- The branch will not knowingly be a party to, or will 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 or was 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 for the South African Revenue Service (SARS).
- 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 the objects of the branch.
- The branch will comply with reporting requirements as may be determined by the Commissioner for SARS.
- No resources will be used directly or indirectly to support, advance or oppose any political party.

Signatures of three unconnected persons accepting fiduciary responsibility for the Organisation

Declaration

Date (CCYYMMDD)

Surname	<input type="text"/>	<input type="text"/>
Initials	Capacity <input type="text"/>	
Surname	<input type="text"/>	<input type="text"/>
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