South African Revenue Service

TAX EXEMPT INSTITUTIONS

Application for Income Tax Exemption and Section 18A Approved

ENGADIN INSTITUT OF
ENTREPRENEURSHIP
PO BOX 552
PLETTENBERG BAY
6600

Enquiries should be addressed to SARS

Contact Details

Contact Centre Tel: 0800 00 7277
SARS website: www.sars.gov.za

Details

Taxpayer Reference No.:	9167470153
Case Number:	584122788
Date:	21/07/2026

Always quote this reference number when contacting SARS

Dear Taxpayer

APPLICATION FOR INCOME TAX EXEMPTION AND SECTION 18A APPROVED

The South African Revenue Service (SARS) would like to confirm your approval as follows:

Name: ENGADIN INSTITUT OF ENTREPRENEURSHIP

Exemption Reference Number: 930091243

Applicable Sections of the Income Tax Act:
- Section 10(1)(cN)
- Section 18A(1)(a)(i)

Exempt Institution Type:
- A Public Benefit Organisation (PBO) contemplated in section 30 of the Act

Approval / Taxation Rules:
  - Partial Exemption - all receipts and accruals from trading or business activities which fall outside the exemption criteria will be subject to tax
  - Approved to issue tax - deductible receipts to donors

Effective Date of Approval:
- Exemption: 2026/07/19
- Section 18A: 2026/07/21

Public Benefit Activities (PBAs):
- **PBA Main**
  - Community development for poor and needy persons and anti-poverty initiatives, including - (i) the promotion of community-based projects relating to self-help, empowerment, capacity building, skills development or anti-poverty; (ii) the provision of training, support or assistance to community-based projects contemplated in item (i); or (iii) the provision of training, support or assistance to emerging micro enterprises to improve capacity to start and manage businesses, which may include the granting of loans on such conditions as may be prescribed by the Minister by way of regulation.
- **PBA Additional**
  - Educational enrichment, academic support, supplementary tuition or outreach programmes for the poor and needy.
- **Section 18A Activities**
  - Community development for poor and needy persons and anti-poverty initiatives, including - (i) the promotion of community-based projects relating to self-help, empowerment, capacity building, skills development or anti-poverty; (ii) the provision of training, support or assistance to community-based projects contemplated in item (i); or (iii) the provision of training, support or assistance to emerging micro enterprises to improve capacity to start and manage businesses, which may include the granting of loans on such conditions as may be prescribed by the Minister by way of regulation.
  - Educational enrichment, academic support, supplementary tuition or outreach programmes for the poor and needy.

Exemptions from other Taxes and Duties:
- Donations made or received are exempt from Donations Tax.
- Dividends received or accrued (excl. distribution of assets in specie) are exempt from Dividends Tax.
- Donations and bequests received or accrued are exempt from Capital Gains Tax.
- The disposal of minimal or permissible trading assets by the PBO are exempt from Capital Gains Tax.
- The disposal of non-trade assets and assets that were used to produce exempt income are exempt from Capital Gains Tax.
- Bequests received or accrued are excluded from Estate Duty.
- The acquisition of property is exempt from Transfer Duty, provided that substantially the whole (a minimum of 85%) of the property will be used for the purpose of carrying on approved PBAs, and that any subsequent change in use of the property will result in Transfer Duty being payable
- The securities received or accrued are exempt from the Securities Transfer Tax, if the entity would be legally liable for that tax.

Compliance

This approval is subject to continued compliance with the relevant provisions of the Tax Acts which include the timely submission of annual returns, third party returns and payment of any monies due to SARS.

Please ensure that any changes to the details of the organisation, fiduciary responsible persons, and founding documents are submitted to SARS within 21 business days.

It is the responsibility of the representative taxpayer and all fiduciary responsible persons to ensure continued compliance with all the legislative requirements relating to approvals that are contained in this letter.

Should you require any further assistance, please address your enquiries to SARS Contact Centre.

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE