

UNITED DREAM RIVERS SERVICE
1412 AGNES STREET
BLOUBOSRAND
RANDBURG
2194

Enquiries should be addressed to SARS

Contact Details

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

Details

Taxpayer Reference No.:	9918409187
Case Number:	583075175
Date:	14/07/2026

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: UNITED DREAM RIVERS SERVICE

Exemption Reference Number: 930091096

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
- Please note that this S18A approval is ring-fenced and the funds from donations for which tax-deductible receipts have been issued, may only be used on the section 18A activities listed below

Effective Date of Approval:

- Exemption: 2026/07/13
- Section 18A: 2026/07/13

Public Benefit Activities (PBAs):

- **PBA Main**
 - The care or counseling of, or the provision of education programmes relating to, physically or mentally abused and traumatized persons.
 - The provision of poverty relief.
 - The promotion or protection of family stability.
 - 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.
- **Section 18A Activities**
 - The care or counseling of, or the provision of education programmes relating to, physically or mentally abused and traumatized persons.
 - The provision of poverty relief.
 - The promotion or protection of family stability.
 - 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.

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.
- The PBO is specifically exempted from the payment of Skills Development Levy, provided that it is registered with SARS as an Employer, and that any subsequent change in the PBAs it carries on may result in this exemption being revoked.

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