



Local Municipality

PUBLIC BENEFIT ORGANISATION APPLICATION FORM

FOR THE 2020/2021 FINANCIAL YEAR

Property Rates will be levied in accordance with the Municipal Property Rates Act 6 of 2004 as amended.

Public Benefit Organisations performing a specific public benefit activity and registered in terms of the Income Tax Act, Item 1, 2 and 4 of part 1 of the Ninth Schedule, for tax deduction because of those activities, must provide to the satisfaction of the Chief Financial Officer or his delegate that they comply with the criteria and requirements of the municipality's Rates policy.

The following criteria and requirements will apply:

1. The applicant must provide proof of ownership of the property;
 2. Proof of approval as a Public Benefit Organisation in terms of the Income Tax Act conducting one or more of the following specified public benefit activities listed in Part 1 of the 9th Schedule : Welfare and Humanitarian, Health Care ; or Education
 3. Applications must be submitted annually in the prescribed format;
 4. A Tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Item 1, 2 and 4 of Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962) must be submitted together with the application for PBO and for NPO rebate
 5. Submit an Affidavit annually stating that property is still being used for Public Benefit Activities;
1. Submission of a tax clearance certificate for PBOs confirming that they are in good standing for the year preceding the application .
-
- ❖ **The use of any land or buildings, or part thereof, shall not be for private use**
 - ❖ **If any individual, whether as a shareholder in a company or otherwise receive a pecuniary benefit, the applicant shall not qualify;**
 - ❖ **If during the current financial year, any such land or building is used for any purpose other than the purpose for which it was so exempted, the Municipality shall impose rates thereon or on such portion so used, at a rate proportionate to the period of such use.**
 - ❖ **The Municipality retains the right to refuse to exempt properties if the details supplied in the application form are incomplete, incorrect or false.**



APPLICATION FORM

I, _____ (Full Names and Surnames)

in my capacity as representative of _____ (Name of Organization)

Identity No

| | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|

 to qualify as Public Benefit

Organization rates ratio for the financial year 2019/2020 in respect of the following property / NPO rebate:-

| | |
|-----------------------|--|
| TOWN | |
| SUBURB | |
| ERF NO | |
| STREET ADDRESS | |
| CONTACT NO.: | |

I hereby declare that: -

1. We are the owners and occupier of the relevant property;
2. The organization is registered in terms of the Income Tax Act, 1962 (No 58 of 1962);
3. A tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Item 1, 2 and 4 of Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962) is attached;
4. Certified copy of NPO Registration (if applicable);
5. The use of any land or buildings, or part thereof, is not for private use;
6. No individual receives any pecuniary benefit and
7. Any such land or building will not be used for any purpose other than for which it was so exempted.

SIGNED AT ON THIS THEDAY OF 2020

APPLICANT SIGNATURE

COMMISSIONER OF OATH

FOR OFFICE USE ONLY

Owner and occupier of property

Tax exemption certificate

NPO Certificate

Submitted before 31 August 2020

| YES | NO |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | <input type="checkbox"/> |

Updated on system

APPROVED ☐

NOT APPROVED ☐

DATE _____

DATE _____

SIGNATURE _____

SIGNATURE _____