



CITY OF uMHLATHUZE

PUBLIC BENEFIT ORGANISATION APPLICATION FORM

FOR THE 2015/2016 FINANCIAL YEAR

Property Rates will be levied in accordance with the Amendment of the Municipal Property Rates Regulations as published in Government Notice Number R. 363 of 27 March 2009.

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.

The following criteria and requirements will apply:

Once of -

1. The applicant must be the owner and occupier of the relevant property;
2. Written once of applications must be submitted before 31 May
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) must be submitted together with the application for PBO;

And Thereafter Annually –

1. Submit an Affidavit stating that property is still being used for Public Benefit Activities
2. 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

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 hereby apply to qualify as Public Benefit Organisation rates ratio for the financial year 2015/2016 in respect of the following property:-

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 organisation 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.
3. The use of any land or buildings, or part thereof, are not for private use
4. No individual receives any pecuniary benefit
5. Any such land or building will not be used for any purpose other than for which it was so exempted

SIGNED AT ON THIS THE.....DAY OF 2015

APPLICANT SIGNATURE

COMMISSIONER OF OATH

FOR OFFICE USE ONLY

YES NO

Owner and occupier of property

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Tax exemption certificate

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Submitted before 31 May

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APPROVED ☐

NOT APPROVED ☐

DATE

SIGNATURE

Updated on system

DATE

SIGNATURE
