

**PUBLIC BENEFIT ORGANISATION REQUIREMENTS**

1. Upon Approval as a Public Benefit Organisation in terms of Section 30 of the income Tax Act, the SAWF shall:
  - 1.1 Ensure that no activity will directly or indirectly promote the economic self-interest of any fiduciary or employee of the SAWF otherwise than by reasonable remuneration.
  - 1.2 Ensure that at least three (3) persons who accept fiduciary responsibility for the SAWF as Public Benefit Organisation, will not be connected persons in relation to each other, and no single person directly or indirectly controls the decision making powers relating to such organisation.
  - 1.3 Ensure that the SAWF as Public Benefit Organisation does not carry on any business undertaking or trading activity unless specifically permitted in terms of section 10(1) (cN) of the Income Tax Act.
  - 1.4 Ensure that a copy of all amendments to the constitution, trust deed, memorandum and articles of association, or other written instrument under which the SAWF as Public Benefit Organisation was established, will be submitted to the Commissioner for the South African Revenue Services.
  - 1.5 Ensure that no remuneration will be paid to any employee, office bearer, member or other person that s 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 its objectives.
  - 1.6 Submit the required returns of income tax together with relevant supporting documents.
  - 1.7 Ensure that no donation is 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 tax deductibility thereof in terms of section 18A: Provided that a donor (other than a donor which is an approved public benefit organisation or an institution, board or body which is exempt from tax in terms of section 10(1)(cA)(i), which has as its sole or principle object the carrying on of any public benefit activity) may not impose any conditions which could enable such donor or concerned person in relation to such donor to derive some direct or indirect benefit from the application of such donation.
  - 1.8 Ensure that no resource is used, directly or indirectly, to support, advance or oppose any political party.
  - 1.9 Ensure that the Public Benefit Organisation will not be party to, or does not knowingly permit, or has not knowingly permitted, itself to be used as part of a transaction, operation or scheme of which the sole or main purpose is 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.

Compiled by the Treasurer on advise of the Legal Advisory Committe and approved by the Annual General Meeting on the 29th of November 2014.

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**MR MJH BOSSE**  
**PRESIDENT**

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**MR HN VAN DEN BERG**  
**SECRETARY-GENERAL**

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**DATE**