

Epilepsy South Africa is a Public Benefit Organisation (PBO) with Section 18A approval certified by the South African Revenue Services (SARS).

What is a Public Benefit Organisation (PBO)?

The term “public benefit organisation” is defined in section (30)1 of the Act as an organisation that is not for gain, a non-profit organisation whose sole object is to conduct, and be involved in, one or more public benefit activities of a philanthropic and/or benevolent nature.

Epilepsy South Africa is partially funded by the Department of Health and Social Development, but relies on fundraising and donations from the corporate and private sector in order to sustain and expand our services to the people of South Africa.

Why should you request a Section 18A receipt when making a donation?

- As a donor, you need a valid 18A receipt from a registered PBO so that you can attach it to your annual tax return and claim the amount donated from your taxable income;
- Donations made to Epilepsy South Africa, an approved PBO, are exempt from tax provided that the donation made does not exceed 10% of the donor's taxable income; and
- Bequests or accruals from deceased estates to Epilepsy South Africa are exempt from estate duty provided that the amount bequeathed does not exceed 10% of the estate's taxable income.

A Section 18A receipt must contain the following information:

- The name and address of the organisation;
- The organisation's Non Profit Organisation number and Public Benefit Organisation number;
- The name and address of the donor;
- The nature of the donation i.e. the amount, in the case of a cash donation, or the nature/value of a donation-in-kind; and
- The receipt must be signed and dated and must confirm that the donation will be used exclusively for conducting a public benefit activity.

Section 18A receipts are available, on request, from the branches of Epilepsy South Africa

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