



**Our Ref:** 10001367677

11<sup>th</sup> March 2013

The Trustee  
The Ruparelia Foundation  
Crane Chambers  
Plot 38, Kampala Road  
P.O. Box 3673  
Kampala, Uganda

Dear Sir,

**RE: EXEMPTION FROM INCOME TAX: THE RUPARELIA FOUNDATION**

We refer to your application dated 23<sup>rd</sup> October 2012, on the above subject.

We have considered this application under section 2(bb) (i) (B) of the Income Tax Act on the grounds that The Ruparelia Foundation is:

1. a non-profit making organization which is charitable institution of a public character registered with the NGO Board, and whose accounting date is 30<sup>th</sup> June;
2. an irrevocable trust which works with other organizations to ensure the communities are relieved of poverty and distress;
3. aimed at promoting health, education, sports, religion and research;
4. aimed at providing financial assistance for the advancement of health, education, and sports;
5. aimed at improving the livelihood of all mankind through its charitable financial outreach and using any other means;
6. aimed at supporting wildlife and animal welfare generally;
7. aimed at conservation and preservation of the environment as well as other related activities.

The Ruparelia Foundation is hereby granted income tax exemption for a period of two years starting 1<sup>st</sup> March 2013 to 31<sup>st</sup> March 2015. On satisfactory review of compliance with the tax laws and other regulations, it may be renewed.



Please also note that the exemption:

1. Does not cover property income except rent received in respect of immovable property and the rent is used exclusively for the activities of the organization as per section 21 (1) of the Income Tax Act, Cap 340;
2. Does not cover business income that is not related to the function constituting the basis of the Income Tax Act;
3. Is not retrospective. According to section 2 (bb) (ii) it is after the Company has been issued with a written ruling by the Commissioner that it falls in the meaning of an exempt organization. Any Income Tax liability that accrues and relates to the period prior to this ruling is payable;
4. Does not cover any other taxes administered e.g. under the VAT Act, the East African Customs Union Management Act 2004; the Traffic and Road Safety Act 1970 and 1998, Excise Tariff Act and the Stamps Act.

The following obligations still remain:

- i. The company shall file annual returns and accounts by the due date.
- ii. The company shall file PAYE returns and pay tax in respect of any income derived by employees including allowances to board members and directors.

We advise that in the event that you require renewal of exemption please make the application at least a month before the current one expires. Please note that failure to apply for a renewal of the exemption in time has tax implication.

Yours faithfully,



**BEGUMISA PROTAZIO**

**AG, COMMISSIONER, DOMESTIC TAXES DEPARTMENT**

**Copy to:** Commissioner General  
Uganda Revenue Authority

The Assistant Commissioner –Field Delivery  
Uganda Revenue Authority

Manager Kampala Central DT Station  
Uganda Revenue Authority

Destiny Consultants Limited