



Appendix 5

Telephone: 262-9046

8 April 2004

Auckland District Kidney Society Inc
5 Swaffield Road
PAPATOETOE

Dear Ms Walker

AUCKLAND DISTRICT KIDNEY SOCIETY INC
IRD NUMBER: 13-969-066
OUR REFERENCE: MNK/TLSG/LS

Receipt is acknowledged of your telephone call of 17 March 2004. The following revenue exemptions were granted to the society on 23 May 1990.

Section KC 5 – Income Tax Act 1994

A special rebate for income tax purposes in respect of donations of \$5.00 or more made by an individual subject to an overall maximum equal to the smaller of:

- * A sum equal to 33 1/3% of the aggregate of all gifts and/or donations made by the taxpayer or
- * The sum of \$630.00.

To qualify for the rebate, the taxpayer must produce a receipt from the organisation that meets the following criteria:

- * Be officially stamped with the name of the organisation; and
- * Show the date the gift and/or donation was received; and
- * Be signed by a person authorised by the organisation to accept donation.

Section CB 4 (1) (c) - Income Tax Act 1994

Exempt from income tax on income other than business income derived by Trustees in trust for charitable purposes.

Section DI 2 (b) - Income Tax Act 1994

Provides for a deduction in respect of gifts of money made by Maori authorities to qualifying charitable organisations.

The deduction in respect of total gifts allowable in an income year is limited to five percent (5%) of their net income in the year.

AUCKLAND DISTRICT KIDNEY SOCIETY INC
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Section DJ 4 – Income Tax Act 1994

A deduction in any one year in respect of cash donations made by a public company to any “donee” organisation to a maximum of one percent of the company’s assessable income or \$4,000.00 subject to an overall limitation of deductions to \$1,000.00 or 5% of the assessable income derived by the public company in that year.

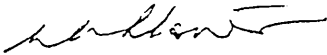
Section 73 (1) – Estate & Gift Duties Act 1968

Exemption of gifts from estate and gift duties.

A certificate of exemption from resident withholding tax has already been issued.

Please ensure that this letter confirming the tax status of the society is held on file.

Yours faithfully



L Stowers
Technical Advisor