



# Greenpop

JOIN THE TREEEVOLUTION

The Greenpop Foundation  
61 Wale Street  
Bo-Kaap  
8001  
Cape Town

## Section 18A - Terms and Conditions

Greenpop is sincerely grateful for every contribution which assists us in achieving our goals. As a registered not-for-profit organisation (NPO), we are enabled by South African law to provide section 18A (s18A) certificates for eligible donations.

s18A eligible donations are only *bona fide* (sincere) donations - gratuitous (given without reciprocity) disposal out of liberality or generosity - donee enriched and donor impoverished. If donor received any benefit then it is not considered a s18A eligible donation, according to South African Revenue Services (SARS).

### Donations that qualify for s18A's:

#### Cash Donations

- A limited tax deduction of up to 10% of their taxable income. The remainder may be carried over to following tax year.

#### Donations in-Kind

- Set methods of valuation depending on nature of donations must be indicated on Section 18A
- Certificate must be issued on lower value between cost and market value

### Donations that do NOT qualify for 18A's:

- Pro bono services
- Tickets for a fundraising event
- Items bought on auction at a fundraising event
- Items donated for auction purposes
- Prizes and sponsorships donated for fundraising event
- Services
- Discounts
- Free rent, water, electricity from Landlord
- Debts paid for by donor
- Membership fees
- Raffles and lottery
- Private company shares (not Public company shares)

For more information please see South African Revenue Services [website](#).





## Greenpop Foundation - Section 18A Policy

Based on the statutory guidelines outlined above, The Greenpop Foundation issues s18A Certificates to its donors as follows, and only for the items listed below:

- Donations
  - Cash Donations for use in all/any programmes
    - Qualifies for s18A certificate as per terms and conditions
  - Cash Donations for planting trees
    - Monetary value qualifies for s18A as per terms and conditions
- Plant Days
  - Plant Days are costed on 3 Levels
    - Facilitation Fee
      - Does not qualify for s18A (Exchange element of Plant Day Pricing)
    - Monitoring & Education
      - Goes towards the 2-year lifespan of monitoring the planting site and thus does qualify for s18A
    - Plant Day Donation
      - Monetary value qualifies for s18A as per terms and conditions
- Donations In-Kind
  - s18A Certificates are issued for the following donations in kind, based on the lower value between the cost price to the supplier and the market value.
    - Trees
    - Compost/Mulch
    - Poles
    - Other products that are necessary to carry out our mission

As donations are received from donors, they are issued with a receipt at the time of the donation. The donor will use these receipts as supporting documentation to substantiate the total value reflected on their s18A Certificate at the end of the tax year.

Greenpop may require documentation to determine the cost value of in-kind donations.

