



### Ta2 - PUBLIC BENEFIT ORGANISATIONS

#### COURSE DETAILS

##### COURSE PRESENTER

Sonja Frank

##### COURSE DESCRIPTION

To understand the context of Public benefit Organisations and its interrelationship with NPO's NPC's and PBA's and tax implications

##### ANY PRE-REQUISITES?

No

##### WHO SHOULD ATTEND THE COURSE?

Any person who plans and currently are involved in Public Benefit Organisations

##### LEARNING GAINS (OUTCOMES)

By the end of the course you will:

- Know the process of registration of any form of Public Benefit Organisation
- Know how to protect the tax free status of a PBO
- How to and when to use tax benefits like sect 18A certificates

##### SKILL LEVEL OF COURSE

Basic

#### COURSE CONTENT OVERVIEW

**Unit 1** Difference between PBO, NPO, NPC and PBA

**Unit 2** Must I register, where must I register, and how to register as a PBO – must I register for all

**Unit 3** The implications and process for section 18A registration and use

**Unit 4** What is the maximum trade requirements allowed for a PBO before its tax exempt status is threatened