

Israel Tax Authority

**Approval of a public institution regarding donations according to Section 46 of the
Income Tax Ordinance, as of May 13, 2021**

To the institution **Refuit Medi-cal 580660785**

This organization is approved regarding donations according to section 46 of the Income Tax Ordinance starting on **March 16, 2021**

Accordingly, donations to the institution will be tax deductible for the donor from the taxes that he is liable to pay, according to what is stated in this section. This tax deductible rule is valid from the day this approval was given, until December 31, 2023.

Please note

1. This approval will be conditional on the institution not changing its objectives as listed in its articles of association, and not deviating in its activity from what was stated in its objectives, and on fulfilling everything that is stated in its written statement of commitments which is attached to its request to be recognized as a public institution, including submitting audited reports by an accountant each year at the time that is set in the Income Tax Ordinance and that its ledgers are managed according to the instructions (Income Tax and Ledger Management by the Institution), 5752-1992.
2. This approval will be conditional on the institution **not issuing a receipt for a donation for which a receipt is given in exchange for payment** and likewise, **that it will not issue a receipt for a donation starting from the day that it ceases its operations**. A receipt, as stated, will not entitle the donor for benefits as stated in Section 46 of the Income Tax Ordinance.
3. **Each receipt in the donations receipt voucher book will have the word "donation" [תרומה] printed on it in an obvious manner; if the institution was given approval according to Section 46 of the Income Tax Ordinance, the following words should also be printed on the receipt: "The institution has an income tax approval for donations according to Section 46 of the Ordinance" [למוסד אישור מס הכנסה לעניין תרומות לפי סעיף 46 לפקודה]**
4. This approval does not determine at all that the income of the institution is not income from a business or income from any other source that is tax-liable or tax-exempt according to any law.
5. **If the institution did not meet any of the conditions under which this approval is given, this approval should be regarded as cancelled.**

Refuit Medi-Cal (Registered Association)

580660785

March 16, 2021 – December 31, 2023

Sincerely,

Erez Orad, Accountant

Senior Field Manager

Public Institutions and Nonprofit Organizations