Israel Tax Authority
Dept. of Public Institutes & Nonprofits

Certificate of Bookkeeping according to the 5736-1976 Public Entity Transactions Law (Enforcement of Accounting Management and Payment of Taxation Debts)

Printout date: FEB 13, 2019

LAMERHAV – ESTABLISHED BY THE Name			580354538 Income tax file no.	004 Account group
85 Type of file	03 Unit	24 Assessor	8 Rabbi Rafael Biton St. Hod HaSharon Address	935595447 Deduction file no.

1. In view of the documents and reports you have submitted, I hereby confirm that:
   The addressee has no final tax debt or has reached a settlement with the tax authorities regarding any tax debt owed thereby.
   This addressee meets the conditions stipulated in Article 2a(a) of the 5736-1976 Public Entity Transactions Law and nothing from the tax aspect prevents it from receiving grants, supports, guarantees or transfers from the state budget.
2. This certificate is not an authorization for the matter of the acceptability of accounting books, and is not binding in any way before an appeals committee or a court, and makes no statement regarding the appropriateness of the reports, their submission dates or the accuracy of the amounts paid according thereto.
3. This certificate is valid from January 1, 2019 until MARCH 31, 2020.
4. In transactions valued at over ILS 4400, you are required to ensure that the other party presents a Certificate of Bookkeeping according to the 5736-1976 Public Entity Transactions Law (Enforcement of Accounting Management and Payment of Taxation Debts).
   This amount will be updated during the year subject to approval by the Knesset Financial Committee.
5. This certificate is granted subject to the following terms:
   a. The addressee regularly reports to the Dept. of Public Institutes and Nonprofits on all taxable revenues according to the Income Tax Ordinance provisions, and submits annual financial statements and adjustment reports that include: balance sheet, incomes and expenses account, a list of all assets and liabilities, all audited and approved by a CPA, including any other report or details as required.
   b. The addressee manages the account books and records it is required to manage subject to the regulations of the 5742-1992 Income Tax and Bookkeeping Ordinance (Income Tax and Bookkeeping by Institutes).
   c. The addressee reports to the VAT authorities on any taxable transaction.
6. We hereby stress that the responsibility for submitting said reports or any other report required by law, including withholding tax waiver or the non-transfer of withheld tax, including the bookkeeping obligation, is the personal responsibility of every nonprofit manager, accountant, or any other official designated thereby or acting on their behalf.
7. **This certificate does not stipulate that the addressee is a public institute as defined in Article 9(2) of the Income Tax Ordinance and for the purpose of Article 46 of said Ordinance.**
8. The Income Tax Commissioner or the Director of Customs and VAT are entitled to revoke this certificate at any time.

Certificate issued by Sha'am – Internet **on** FEBRUARY 13, 2019

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לרמהב - מסווה שלום
580354538

Dear deductor,
Considerable efforts have been made in order to prevent forgery in this document. The accuracy of the tax deduction rate may be verified in IT website, www.mof.gov.il/taxes
This certificate revokes any previous certificate.

Yael Meron
Assessor, Petach Tikva