Mr Sean Good
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Office of the Revenue Commissioners
Collector-General's Division
Government Offices
Nenagh
Co. Tipperary
Ireland

Oifig na gCoimisinéirí Ioncaim
Rannán an ArdBhailitheora
Na hOifigí Rialtais
An tAonach
Co. Thiobraid Árann
Éire

01 April 2009

Re.: The Against Malaria Foundation (Ireland) Limited

Our Ref.: CHY 17455

Dear Mr Good

I wish to acknowledge receipt of your recent letter regarding the change of name of the above named body. I can confirm that the charitable exemption, which was granted to **World Swim for Malaria Foundation (Ireland) Limited** in accordance with the provisions of Section 207 of the Taxes Consolidation Act, 1997, is being continued for **The Against Malaria Foundation (Ireland) Limited.** The exemption will be subject to review by this Office and its continuance will have particular regard to the following conditions, viz:

a. **Funds will continue to be applied for charitable purposes only.**

b. **Proper financial records and accounts including details of activities must be kept at all times and be made available to Revenue for inspection on request.**

c. **Proper controls will be put in place where funds are raised by public subscription.**

d. **In the case of a body with income in excess of 100,000 Euro per annum audited accounts must be submitted.**

e. **If it is proposed to make any changes to the Governing Instrument of the Organisation, approval in writing of those changes must be obtained in advance from the Revenue**

f. **Charities section is to be notified in writing of any change of address of the organisation.**

g. **Prior permission to be obtained from Revenue where it is intended to accumulate funds over a period in excess of two (2) years for any purpose(s) detailing why such accumulation is**

Failure to comply with the foregoing conditions could result in the charitable tax exemption being withdrawn and an assessment for tax.

Yours sincerely

Maureen Hennessy
Executive Officer