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**GOVERNMENT NOTICE**

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**SOUTH AFRICAN REVENUE SERVICE**

No. 696

4 July 2008

**DETERMINATION OF PUBLIC BENEFIT ACTIVITIES FOR PURPOSES OF SECTION 30 OF THE INCOME TAX ACT, 1962**

By virtue of the powers vested in me by paragraph (b) of the definition of "public benefit activity" in section 30(1) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Trevor Andrew Manuel, Minister of Finance, having regard to the needs, interests and well-being of the general public, hereby determine the activities set out in the Schedule hereto as public benefit activities.



**T. A. MANUEL**  
**MINISTER OF FINANCE**

**SCHEDULE**

- (a) The motivation, monitoring or reporting of development assistance for the poor and needy.
- (b) The provision of funds to an organisation—
  - (i) which is incorporated, formed or established in terms of the laws of any country other than the Republic;
  - (ii) which is exempt from tax on income in that other country; and
  - (iii) the sole or principal object of which is the carrying on of one or more public benefit activities listed in Part I of the Ninth Schedule to the Income Tax Act, 1962, where each activity is carried on—
    - (aa) in a non-profit manner;
    - (bb) with an altruistic or philanthropic intent;
    - (cc) in a manner which does not directly or indirectly promote the economic self-interest of any fiduciary or employee of the organisation other than by way of reasonable remuneration; and
    - (dd) for the benefit of, or is widely accessible to the general public of that country including any sector thereof (other than small and exclusive groups).

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**GOEWERMENTSKENNISGEWING**

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**SUID-AFRIKAANSE INKOMSTEDIENS**

No. 696

4 Julie 2008

**BEPALING VAN OPENBARE WELDAADSAKTIVITEITE VIR  
DOELEINDES VAN ARTIKEL 30 VAN DIE INKOMSTEBELASTINGWET,  
1962**

Kragtens die bevoegdheid aan my verleen deur paragraaf (b) van die omskrywing van "openbare weldaadsaktiwiteit" in artikel 30(1) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), bepaal ek, Trevor Andrew Manuel, Minister van Finansies, met inagneming van die behoeftes, belange en welvaart van die algemene publiek, hierby die aktiwiteite in die Bylae hierby uiteengesit, as openbare weldaadsaktiwiteite.



**T. A. MANUEL**  
**MINISTER VAN FINANSIES**

**BYLAE**

- (a) Die motivering, monitering van of verslagdoening oor ontwikkelingsbystand vir die armes en behoeftiges.
- (b) Die voorsiening van fondse aan 'n organisasie—
  - (i) wat ingelyf, opgerig of ingestel is ingevolge die reg van 'n land behalwe die Republiek;
  - (ii) wat van belasting op inkomste in daardie ander land vrygestel is; en
  - (iii) waarvan die uitsluitlike of vernaamste oogmerk die beoefening van een of meer openbare weldaadsaktiwiteite is wat gelys word in Deel I van die Negende Bylae by die Inkomstebelastingwet, 1962, waar elke aktiwiteit beoefen word—
    - (aa) op 'n nie-winsgewende grondslag;
    - (bb) met 'n altruïstiese of filantropiese bedoeling;
    - (cc) op 'n wyse wat nie die ekonomiese eiebelang van enige fiduciarius of werknemer van die organisasie regstreeks of onregstreeks bevorder nie, uitgesonderd by wyse van redelike besoldiging; en
    - (dd) tot voordeel van, of algemeen toeganklik is vir, die algemene publiek van daardie land, ingesluit enige sektor daarvan (behalwe klein en eksklusiewe groepe).

**UPHIKO LWEZEZIMALI ENINGIZIMU AFRIKA****Nomb. 696****4 uNtulikazi 2008****UKUBEKA IMISEMISEBENZI YOKUHLOMULISA UMPHAKATHI  
NGOKWENHLOSO YESIGABA 30 SOMTHETHO WOKUKHOKHWA  
KWENTELA, KA-1962**

Ngokwegunya engilinike esigejaneni (b) sencazelo "yemisebenzi ezuzisa umphakathi" sesigaba 30(1) soMthetho Wokukhokhwa Kwentela, ka-1962 (UMthetho Ongunomb. 58 ka-1962), Mina, Trevor Andrew Manuel, uNgqongqoshe Wezezimali, ngokubhekela izidingo, izimfanelo nenhlalakahle yomphakathi jikelele, ngibeka le misebenzi ebekwe kule Sheduli njengemisebenzi ehlo mulisa umphakathi.



**T. A. MANUEL**  
**UNGQONGQOSHE WEZEZIMALI**

**ISHEDULI**

- (a) Ukugqugquzela, ukubheka nokubika ukusebenza kahle kosizo lwabampofu nabantulayo.
- (b) Ukunikezela izimali enhlanganweni—
  - (i) eyinkampani, eyakhiwe noma eqalwe ngokwemigomo yemithetho yelinye izwe okungesilo iNingizimu Afrika;
  - (ii) enikwe ushwele wentela engenisweni kwelinye izwe; futhi
  - (iii) inhloso yayo yokuqala nenkulu ukwenza umsebenzi noma imisebenzi yokuhlomulisa umphakathi esohlwini lweNgxenywe I yeSheduli Yesishiyagalolunye eMthethweni Wokukhokhwa Kwentela, ka-1962, lapho umsebenzi wenziwa khona—
    - (aa) ngokungafuni nzuzo;
    - (bb) ngokwenhloso yokuzinikela noma ukusiza;
    - (cc) ngendlela engaqgugquzeli ukuzizuzela ngokomnotho, ngokusobala noma ngokungacacile, kwanoma yimuphi umqashwa wenhlangano ngaphandle kweholo elifanele; futhi
    - (dd) ukuhlomulisa, noma ivuleleke kumphakathi jikelele walelo zwe kuhlanganisa namanye amaziko (ngaphandle kwamaqembu amancane nazimele).

**TSHUMELO YA MBUELO DZA AFRIKA TSHIPEMBE****Nomboro 696****4 Fulwana 2008****U TA MISHUMO YA MBUELO YA TSHITSHAVHA HU TSHI ITELWA  
KHETHEKANYO 30 YA MULAYO WA MUTHELO WA MBUELO, 1962**

U ya nga maanda e nda hweswa kha phara (b) ya t̄halutshedzo ya "mishumo ya mbuelo dza tshitshavha" kha khethekanyo 30(1) ya Mulayo wa Muthelo wa Mbuelo, wa 1962 (Mulayo wa Nomboro 58 wa 1962), N̄ne, Trevor Andrew Manuel, Minisīta wa zwa Gwama, ndo dzhiela n̄tha t̄hoda, muingapfuma na mutakalo wa tshitshavha nga u angaredza, ndi fhano u ta mishumo yo sumbedziswaho kha Shedūlu nga mulayo sa mishumo ya mbuelo dza tshitshavha.



**T. A. MANUEL**  
**MINISĪTA WA ZWA GWAMA**

**SHEDŪLU**

- (a) U t̄utuwedza, u t̄ola kana u vhiga thuso ya mveledziso kha vha shayaho.
- (b) U n̄etshedzwa ha masheleni kha tshiimiswa—
- (i) ho angaredzaho, kana u vhumbwa kana u thonwa u ya nga milayo ya shango l̄īnwe na l̄īnwe nga n̄da ha ya Riphabūliki;
- (ii) l̄ī songo dzheniswaho kha muthelo wa mbuelo kha l̄īnwe shango; na
- (iii) tshithihi kana tshihulwane hune ha vha u tshimbidzwa mishumo ya mbuelo ya tshitshavha muthihi kana minzhi yo bulwaho kha Tshipīda 1 tsha Shedūlu ya Vhutāhe ya Mulayo wa Muthelo wa Mbuelo, wa 1962, hune mushumo mūnwe na mūnwe wa bvela phanda—
- (aa) nga n̄dila i si ya u bindula;
- (bb) u shumiswa hu na muhumbulo wa vhuthu;
- (cc) nga n̄dila ine ya sītutuwedze zwo tou livhana kana zwi songo you livhana dzangalelo l̄a ikonomi l̄a iwe mūne kha t̄hirasithii kana mutholwa wa dzangano nga n̄da ha n̄dila ya u badela lwo teaho; na
- (dd) kha mbuelo dza kana u swikelea nga huhulu kha tshitshavha nga u angaredza tsha shango l̄enēlo hu tshi katelwa na sekithara īnwe na īnwe ya zwenezwo (nga n̄da ha zwigwada zwītuku kana zwi songo dzheniswaho).