

Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 553

Pretoria, 13 July 2011
Julie

No. 34456

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GENERAL NOTICES

NOTICE 480 OF 2011
SECTION 12i TAX ALLOWANCE PROGRAMME

The Minister of Trade and Industry, Dr Rob Davies - in terms of section 12i (19)d of the Income Tax Act, 1962 (Act 58 of 1962) as amended (herein after referred to as the Act) and the Regulations promulgated in the Government Gazette No. 33385 of 23 July 2010 - hereby publishes the decision to approve an application received for the 12i Tax Allowance Programme

Particulars of applicant

- Name of applicant **National Ceramic Industries South Africa (Pty) Ltd**
- **National Ceramic Industries South Africa (Pty) Ltd** is a project to manufacture ceramic porcelain tiles. The project will invest a total of R533 400 000, with the value of qualifying manufacturing assets equal to **R532 000 000**. The project is classifiable under **SIC code 3423**
- Description and costs of qualifying manufacturing assets

Assets	Expected Date of Assets in Use	Value of Qualifying Assets (R)
Milling plant, spray drier, presses, kilns, selection and wrapping equipment – Phase 1	August 2012	206 000 000
Milling plant, spray drier, presses, kilns, selection and wrapping equipment – Phase 2	August 2012	10 000 000
Milling plant, spray drier, presses, kilns, selection and wrapping equipment – Phase 3	August 2014	53 000 000
Milling plant, spray drier, presses, kilns, selection and wrapping equipment – Phase 4	August 2015	10 000 000
Milling plant, spray drier, presses, kilns, selection and wrapping equipment – Phase 5	August 2016	20 000 000
Sub Total Plant & Equipment		299 000 000
Buildings	April 2012	233 000 000
Total Qualifying Assets		532 000 000

- Date of approval **03 May 2011**
- Envisaged date of commercial production **August 2012**
- Additional investment allowance benefit period **August 2011 to August 2015**
- Additional training allowance benefit period **August 2011 to August 2017**
- **National Ceramic Industries South Africa (Pty) Ltd** was awarded 7 points and afforded preferred status.
- The approved amount for the additional investment allowance in respect of manufacturing assets to be brought into use by **National Ceramic Industries South Africa (Pty) Ltd** is R 186 200 000 (One hundred and eighty six million two hundred thousand rand), which is the maximum allowance available.
- The approved amount for the additional training allowance is **R4 500 000 (Four million five hundred thousand rand)**.
- **National Ceramic Industries South Africa (Pty) Ltd** is expected to create **125** direct jobs before the end of the additional investment allowance benefit period
- Total potential national revenue to be forgone by virtue of deduction of the approved allowances for **National Ceramic Industries South Africa (Pty) Ltd** will be **R53 396 000**.

Enquiries relating to this publication should be made to:

The Secretariat 12i Tax Allowance Programme
 Department of Trade and Industry
 Private: Bag X84
 0001
 PRETORIA

For attention:
 Mr A Potgieter
 Telephone No.: 012 394 1427
 Fax No.: 012 394 2427

NOTICE 481 OF 2011

SECTION 12i TAX ALLOWANCE PROGRAMME

The Minister of Trade and Industry, Dr Rob Davies - in terms of section 12i (19)d of the Income Tax Act, 1962 (Act 58 of 1962) as amended (herein after referred to as the Act) and the Regulations promulgated in the Government Gazette No. 33385 of 23 July 2010 - hereby publishes the decision to approve an application received for the 12i Tax Allowance Programme.

Particulars of applicant

- Name of applicant: **Omnia Group (Pty) Ltd - Fertilizer Division**
- Omnia Group (Pty) Ltd - Fertilizer Division** is a project to manufacture Nitric Acid. The project will invest a total of **R1 454 100 000**, with the value of qualifying manufacturing assets equal to **R664 796 837**. The project is classifiable under **SIC code 3342**.
- Description and costs of qualifying manufacturing assets

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant and Machinery Phase 1	September 2011	29 736 060
Plant and Machinery Phase 2	December 2011	52 273 395
Plant and Machinery Phase 3.0	March 2012	35 156 272
Plant and Machinery Phase 3.1	March 2012	452 631 110
Plant and Machinery Phase 3.2	March 2012	95 000 000
Sub Total Plant & Equipment		664 796 837
Buildings		0
Total Qualifying Assets		664 796 837

- Date of approval: **03 May 2011**
- Envisaged date of commercial production: **March 2012**
- Additional investment allowance benefit period: **April 2011 to April 2015**
- Additional training allowance benefit period: **April 2011 to April 2017**
- Omnia Group (Pty) Ltd - Fertilizer Division** was awarded 6 points and afforded preferred status.
- The approved amount for the additional investment allowance in respect of manufacturing assets to be brought into use by **Omnia Group (Pty) Ltd - Fertilizer Division** is **R 232 678 892** (Two hundred and thirty two million six hundred and seventy eight thousand eight hundred and ninety two rand), which is the maximum allowance available.
- The approved amount for the additional training allowance is **R3 924 000** (Three million nine hundred and twenty four thousand rand).
- Omnia Group (Pty) Ltd - Fertilizer Division** is expected to create 109 direct jobs before the end of the additional investment allowance benefit period.
- Total potential national revenue to be forgone by virtue of deduction of the approved allowances for **Omnia Group (Pty) Ltd - Fertilizer Division** will be **R66 248 809**.

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 Fax No.: 012 394 2427

NOTICE 482 OF 2011

SECTION 12i TAX ALLOWANCE PROGRAMME

The Minister of Trade and Industry, Dr Rob Davies - in terms of section 12i (19)d of the Income Tax Act, 1962 (Act 58 of 1962) as amended (herein after referred to as the Act) and the Regulations promulgated in the Government Gazette No. 33385 of 23 July 2010 - hereby publishes the decision to approve an application received for the 12i Tax Allowance Programme.

Particulars of applicant

- Name of applicant **Rainbow Nation Renewable Fuels Ltd.**
- Rainbow Nation Renewable Fuels Ltd** is a project to manufacture soybean meal, biodiesel and glycerine. The project will invest a total of **R2 083 320 000**, with the value of qualifying manufacturing assets equal to **R1 743 857 948**. The project is classifiable under **SIC code 3031**.
- Description and costs of qualifying manufacturing assets

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Equipment	July 2012	1 397 132 396
Sub Total Plant & Equipment		1 397 132 396
Buildings		346 725 552
Total Qualifying Assets		1 743 857 948

- Date of approval. **03 May 2011**
- Envisaged date of commercial production: **September 2012**
- Additional investment allowance benefit period **March 2011 to March 2015**
- Additional training allowance benefit period. **March 2011 to March 2017**
- Rainbow Nation Renewable Fuels Ltd** was awarded 8 points and afforded preferred status.
- The approved amount for the additional investment allowance in respect of manufacturing assets to be brought into use by **Rainbow Nation Renewable Fuels Ltd** is **R 900 000 000** (Nine hundred million rand), which is the maximum allowance available.
- The approved amount for the additional training allowance is **R4 680 000** (Four million six hundred and eighty thousand rand).
- Rainbow Nation Renewable Fuels Ltd** is expected to create 130 direct jobs before the end of the additional investment allowance benefit period.
- Total potential national revenue to be forgone by virtue of deduction of the approved allowances for **Rainbow Nation Renewable Fuels Ltd** will be **R253 310 400**.

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For attention
 Mr A Potgieter
 Telephone No.: 012 394 1427
 Fax No.: 012 394 2427

NOTICE 483 OF 2011

SECTION 12i TAX ALLOWANCE PROGRAMME

The Minister of Trade and Industry, Dr Rob Davies - in terms of section 12i (19)d of the Income Tax Act, 1962 (Act 58 of 1962) as amended (herein after referred to as the Act) and the Regulations promulgated in the Government Gazette No. 33385 of 23 July 2010 - hereby publishes the decision to approve an application received for the 12i Tax Allowance Programme.

Particulars of applicant

- Name of applicant: **SA Calcium Carbide (Pty) Ltd**
- SA Calcium Carbide (Pty) Ltd** is a project to manufacture **calcium carbide & carbon dioxide**. The project will invest a total of **R104 971 550**, with the value of qualifying manufacturing assets equal to **R104 971 550**. The project is classifiable under SIC code **3341**.

Description and costs of qualifying manufacturing assets

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery	June 2012	94 354 858
Buildings	June 2012	10 616 692
Total Qualifying Assets		104 971 550

- Date of approval **30 May 2011**
- Envisaged date of commercial production. **June 2012**
- Additional investment allowance benefit period **May 2011 to May 2015**
- Additional training allowance benefit period **May 2011 to May 2017**
- SA Calcium Carbide (Pty) Ltd** was awarded **8** points and afforded preferred status.
- The approved amount for the additional investment allowance in respect of manufacturing assets to be brought into use by **SA Calcium Carbide (Pty) Ltd** is **R57 734 353** (fifty seven million seven hundred and thirty four thousand three hundred and fifty three rand), which is the maximum allowance available.
- The approved amount for the additional training allowance is **R 216 000** (two hundred and sixteen thousand rand). **SA Calcium Carbide (Pty) Ltd** is expected to create **6** direct jobs before the end of the additional investment allowance benefit period.
- Total potential national revenue to be forgone by virtue of deduction of the approved allowances for **SA Calcium Carbide (Pty) Ltd** will be **R16 226 099**.

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NOTICE 484 OF 2011

SECTION 12i TAX ALLOWANCE PROGRAMME

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Particulars of applicant

- Name of applicant: **Sephaku Cement (Pty) Ltd - Aganang Project**
- Sephaku Cement (Pty) Ltd - Aganang Project** is a project to manufacture cement and clinker. The project will invest a total of **R2 695 719 208**, with the value of qualifying manufacturing assets equal to **R1 749 252 808**. The project is classifiable under **SIC code 3424**.

- Description and costs of qualifying manufacturing assets

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Mechanical Equipment	June 2013	654 676 039
Electrical, Control & Automation Systems	June 2013	199 705 392
Plant & Machinery	June 2013	192 915 285
Sub Total Plant & Equipment		1 047 296 716
Buildings	June 2013	701 956 092
Total Qualifying Assets		1 749 252 808

- On 03 May 2011, I as the Minister of Trade and Industry, endorsed the recommendation of the 12-I Adjudication Committee meeting of 31 March 2011 not to approve the application of Sephaku Cement (Pty) Ltd as an Industrial Policy Project in terms of Section 12-I of the Act and the relevant Regulations. The project was awarded 5 points, but failed to comply with mandatory requirements on manufacturing assets in the Act.

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Department
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 REPUBLIC OF SOUTH AFRICA

