

SOUTH AFRICAN REVENUE SERVICE

Government Gazette No. 28 771

26 April 2006

Government Notice No. 403

NOTICE TO BE ISSUED IN TERMS OF SECTION 18A OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962), TO DETERMINE PUBLIC BENEFIT ACTIVITIES FOR PURPOSES OF DEDUCTIBLE DONATIONS TO CERTAIN PUBLIC BENEFIT ORGANISATIONS

By virtue of the power vested in me by section 18A(1)(a) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Trevor Andrew Manuel, Minister of Finance, hereby determine the following activities, as set out in the Schedule hereto, to be approved public benefit activities for purposes of that section.

T. A. MANUEL
MINISTER OF FINANCE

SCHEDULE

CONSERVATION, ENVIRONMENT AND ANIMAL WELFARE

- (a) Engaging in the conservation, rehabilitation or protection of the natural environment, including flora, fauna or the biosphere.
- (b) The care of animals, including the rehabilitation, or prevention of the ill-treatment of animals.
- (c) The promotion of, and education and training programmes relating to, environmental awareness, greening, clean-up or sustainable development projects.

SUID-AFRIKAANSE INKOMSTEDIENS

Staatskoerant No. 28 771

26 April 2006

Goewermentskennisgewing No. 403

KENNISGEWING UITGEREIK INGEVOLGE ARTIKEL 18A VAN DIE INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962), OM OPENBARE WELDAADSAKTIWITEITE VIR DOELEINDES VAN AFTREKBARE SKENKINGS AAN SEKERE OPENBARE WELDAADSORGANISASIES TE BEPAAL

Kragtens die bevoegdheid aan my verleen deur artikel 18A(1)(a) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), bepaal ek, Trevor Andrew Manuel, Minister van Finansies, hierby dat die volgende aktiwiteite in die Bylae hierby uiteengesit, goedgekeurde openbare weldaadsaktiwiteite is vir doeleindes van daardie artikel.

T. A. MANUEL

MINISTER VAN FINANSIES

BYLAE

BEWARING, OMGEWING EN DIEREWELSYN

- (a) Deelname aan die bewaring, rehabilitasie of beskerming van die natuurlike omgewing, insluitend flora, fauna of die biosfeer.
- (b) Die versorging van diere, insluitend die rehabilitasie, of voorkoming van die mishandeling van diere.

- (c) Die bevordering van, en opvoedings- en opleidingsprogramme met betrekking tot, omgewingsbewustheid, vergroening, skoonmaak of volhoubare ontwikkelingsprojekte.