



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 517

Pretoria, 4 July
Julie 2008

No. 31180

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes



AIDS HELPLINE 0800-0123-22 Prevention is the cure

CONTENTS**INHOUD**

<i>No.</i>		<i>Page No.</i>	<i>Gazette No.</i>	<i>No.</i>		<i>Bladsy No.</i>	<i>Koerant No.</i>
GOVERNMENT NOTICE				GOEWERMENTSKENNISGEWING			
South African Revenue Service				Suid-Afrikaanse Inkomstediens			
<i>Government Notice</i>				<i>Goewermentskennisgewing</i>			
696	Income Tax Act (58/1962): Determination of public benefit activities	3	31180	696	Inkomstebelastingwet (58/1962): Bepaling van openbare weldaadsaktiwiteite ...	4	31180

GOVERNMENT NOTICE

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).

GOEWERMENTSKENNISGEWING

SUID-AFRIKAANSE INKOMSTEDIENS

No. 696

4 Julie 2008

**BEPALING VAN OPENBARE WELDAADSAKTIWITEITE 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 ehlohlulisa umphakathi.



T. A. MANUEL
UNGGONGQOSHE 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 lweNgxenyane 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 kuhlangukisa 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 thalutshedzo ya "mishumo ya mbuelo dza tshitshavha" kha khethekanyo 30(1) ya Mulayo wa Muthelo wa Mbuelo, wa 1962 (Mulayo wa Nomboro 58 wa 1962), Nne, Trevor Andrew Manuel, Minisita wa zwa Gwama, ndo dzhiela ntha thodea, muingapfuma na mutakalo wa tshitshavha nga u angaredza, ndi fhanu u ta mishumo yo sumbedziswaho kha Shedulu nga mulayo sa mishumo ya mbuelo dza tshitshavha.



T. A. MANUEL
MINISITA WA ZWA GWAMA

SHEDULU

- (a) U tutuwedza, u tola kana u vhiga thuso ya mveledziso kha vha shayaho.
- (b) U netshedzwa ha masheleni kha tshiimiswa—
- (i) ho angaredzaho, kana u vhumbwa kana u thonwa u ya nga milayo ya shango linwe na linwe nga nda ha ya Riphabuliki;
- (ii) li songo dzheniswaho kha muthelo wa mbuelo kha linwe shango; na
- (iii) tshithihi kana tshihulwane hune ha vha u tshimbidzwa mishumo ya mbuelo ya tshitshavha muthihi kana minzhi yo bulwaho kha Tshipida 1 tsha Shedulu ya Vhutahe ya Mulayo wa Muthelo wa Mbuelo, wa 1962, hune mushumo muñwe na muñwe wa bvela phanda—
- (aa) nga ndila i si ya u bindula;
- (bb) u shumiswa hu na muhumbulo wa vhuthu;
- (cc) nga ndila ine ya situtuwedze zwo tou livhana kana zwi songo you livhana dzangalelo la ikonomi la iwe muñe kha thirasithii kana mutholwa wa dzangano nga nda ha ndila ya u badela lwo teaho; na
- (dd) kha mbuelo dza kana u swikelea nga huhulu kha tshitshavha nga u angaredza tsha shango lenelo hu tshi katelwa na sekithara inwe na inwe ya zwenezwo (nga nda ha zwigwada zwiutuku kana zwi songo dzheniswaho).