

**NOTICE 311 OF 2012**  
**DEPARTMENT OF TRADE AND INDUSTRY**  
**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: **Unilever South Africa (Pty) Ltd**
- **Unilever South Africa (Pty) Ltd** is a project to manufacture **liquid personal care products and liquid household care products**. The project will invest a total of **R1 170 714 223**, with the value of qualifying manufacturing assets equal to **R734 767 200**. The project is classifiable under SIC code **3354**.
- Description and costs of qualifying manufacturing assets:

<b>Assets</b>	<b>Expected Date of Assets In Use</b>	<b>Value of Qualifying Assets (R)</b>
Plant & Machinery	October 2013	418 000 000
Buildings	October 2013	316 767 200
<b>Total Qualifying Assets</b>		<b>734 767 200</b>

- Date of approval: **21 February 2012**
- Envisaged date of commercial production: **January 2014**
- Additional investment allowance benefit period: **February 2012 to February 2016**
- Additional training allowance benefit period: **February 2012 to February 2018**
- **Unilever South Africa (Pty) Ltd** is approved as a **brownfield** project and awarded **6** points and afforded **qualifying** status.
- The approved amount for the additional **investment** allowance in respect of manufacturing assets to be brought into use by **Unilever South Africa (Pty) Ltd** is **R257 168 520** (two hundred and fifty seven million one hundred and sixty eight thousand five hundred and twenty rand).
- The approved amount for the additional **training** allowance is **R7 020 000** (seven million and twenty thousand rand).

- **Unilever South Africa (Pty) Ltd** is expected to create **195** additional 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 **Unilever South Africa (Pty) Ltd** will be **R73 972 786**.

**Enquiries relating to this publication should be made to:**

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