
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).