
GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

NATIONAL TREASURY**NO. 446****15 APRIL 2016****NOTICE IN TERMS OF SECTION 12R OF THE INCOME TAX ACT, 1962, REGARDING
ACTIVITIES TO WHICH SECTION 12R DOES NOT APPLY**

I, Pravin Jamandas Gordhan, Minister of Finance, in terms of section 12R(4)(b) of the Income Tax Act, 1962 (Act No. 58 of 1962), hereby give notice that section 12R of the Income Tax Act, 1962 (Act No. 58 of 1962), does not apply in respect of the following activities as classified in version 7 of the Standard Industrial Classification Code issued by Statistics South Africa:

**SECTION G: WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES
AND MOTOR CYCLES**

Section 45: Commission trade, except of motor vehicles and motor cycles; sale, maintenance and repair of motor vehicles and motor cycles; retail of automotive fuel

Section 46: Wholesale trade, except of motor vehicles and motor cycles

Section 47: Retail trade, except of motor vehicles and motor cycles

SECTION H: TRANSPORTATION AND STORAGE

Division 49: Land transport and transport via pipelines

Division 50: Water transport

Division 51: Air transport

Division 52: Warehousing and support activities for transportation; activities of travel agencies

Division 53: Postal and courier activities

SECTION I: ACCOMMODATION AND FOOD SERVICE ACTIVITIES

Division 55: Short term accommodation activities

Division 56: Food and beverage service activities

SECTION J: INFORMATION AND COMMUNICATION

Division 61: Telecommunications

Division 62: Computer programming, consultancy and related activities

Division 63: Data processing, hosting and related activities

SECTION K: FINANCIAL AND INSURANCE ACTIVITIES

Division 64: Financial intermediation, except insurance and pension funding

Division 65: Insurance and pension funding, except compulsory social security

Division 66: Activities auxiliary to financial service and insurance activities

SECTION L: REAL ESTATE ACTIVITIES

Division 68: Real estate activities

SECTION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

Division 69: Legal and accounting activities

Division 70: Management consultancy activities

Division 71: Architectural and engineering activities; technical testing and analysis

Division 72: Scientific research and development

Division 73: Advertising; market research and public opinion polling

Division 74: Photographic activities

SECTION N: ADMINISTRATIVE AND SUPPORT ACTIVITIES

Division 77: Renting of machinery and equipment, without operator, and of personal and household goods

Division 78: Activities of employment placement agencies; temporary employment agency activities

Division 79: Travel agency activities

Division 80: Security and investigation activities

Division 81: Combined facilities support activities; cleaning activities

Division 82: Packaging activities; debt collection services; credit rating agency activities; photocopying, document preparation and other specialized office support activities

SECTION S: OTHER SERVICE ACTIVITIES

Division 95: Repair of personal household goods; repair of computers and communication equipment



Pravin Jamandas Gordhan, MP

Minister of Finance