

DEPARTMENT OF TRADE AND INDUSTRY

NOTICE 51 OF 2020

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: **CCL Label South Africa (Pty) Ltd.**
- **CCL Label South Africa (Pty) Ltd – Project Beverage** is a project to manufacture **Rotogravure Printed Pressure Sensitive Labels**. The project will invest a total of **R113 750 000**, with the value of qualifying manufacturing assets equal to **R100 000 000**. The project is classifiable under **SIC 3251**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant and Machinery	1 February 2019	17 000 000
Buildings	1 December 2018	83 000 000
Total Qualifying Assets		R100 000 000

- Date of approval: **24 July 2018**.
- Envisaged date of commercial production: **1 May 2019**.
- Additional investment allowance benefit period: **June 2018 to June 2022**.
- **CCL Label South Africa (Pty) Ltd – Project Beverage** is approved as a **Greenfield** 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 **CCL Label South Africa (Pty) Ltd** is **R35 000 000** (thirty-five million rand).
- The approved amount for the additional **training** allowance is **R1 620 000** (one million six hundred and twenty thousand rand).
- Total potential national revenue to be forgone by virtue of deduction of the approved allowances **CCL Label South Africa (Pty) Ltd** will be **R10 253 600**.

Enquiries relating to this publication should be made to:

The Secretariat: 12I Tax Allowance Programme
Department of Trade and Industry
Private Bag X84
PRETORIA
0001

For attention:	Mamaki Ngobeni
Telephone No.:	012 394 1016
Fax No.:	012 394 2016

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Particulars of applicant

- Name of applicant: **B Braun Medical (Pty) Ltd.**
- **B Braun Medical (Pty) Ltd – B Braun Integrated Pharmaceutical Plant Midrand** is a project to manufacture **Irrigation Solutions, Large Volume Parenterals, Disinfectants Renal Concentrates**. The project will invest a total of **R299 803 596**, with the value of qualifying manufacturing assets equal to **R244 803 596**. The project is classifiable under **SIC 3353**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant and Machinery	1 August 2020	199 803 596
Buildings	1 August 2020	45 000 000
Total Qualifying Assets		R 244 803 596

- Date of approval: **17 July 2018**.
- Envisaged date of commercial production: **1 August 2020**.
- Additional investment allowance benefit period: **June 2018 to June 2022**.
- **B Braun Medical (Pty) Ltd – B Braun Integrated Pharmaceutical Plant Midrand** is approved as a **Greenfield** project and awarded **7** points and afforded **Preferred Status**.
- The approved amount for the additional **investment** allowance in respect of manufacturing assets to be brought into use by **B Braun Medical (Pty) Ltd** is **R134 641 978** (one hundred and thirty-four million six hundred and forty-one thousand nine hundred and seventy-eight rand).
- The approved amount for the additional **training** allowance is **R4 447 084** (four million four hundred and forty-seven thousand and eighty-four rand).

- Total potential national revenue to be forgone by virtue of deduction of the approved allowances **B Braun Medical (Pty) Ltd** will be **R38 944 937**.

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Particulars of applicant

- Name of applicant: **Nampak Products Ltd.**
- **Nampak Products Ltd – Furnace 1 Rebuild and Upgrade Project** is a project to produce Glass Containers. The project is classifiable under **SIC code 3411.**
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery	30 January 2019	182 538 500
Buildings	30 January 2019	43 348 000
Total Qualifying Assets		225 886 500

- On 16 May 2019, I as the Minister of Trade and Industry, endorsed the recommendation of the 12I Adjudication Committee meeting of 5 April 2019 not to approve the application of **Nampak Products Ltd – Furnace 1 Rebuild and Upgrade Project** as an Industrial Policy Project in terms of Section 12I of the Act and the relevant Regulations.

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Fax No.: 012 394 2016

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Particulars of applicant

- Name of applicant: **Sonae Arauco South Africa (Pty) Ltd- White River Expansion Project.**
- **Sonae Arauco South Africa (Pty) Ltd- White River Expansion Project** is a project to produce Raw Particle Board, Raw Medium Density Fibreboard, Melamine Faced Chipboard, Melamine Faced Medium Density Faceboard. The project is classifiable under **SIC code 3221.**
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery	30 January 2019	182 538 500
Buildings	30 January 2019	43 348 000
Total Qualifying Assets		225 886 500

- On 1 November 2018, I as the Minister of Trade and Industry, endorsed the recommendation of the 12I Adjudication Committee meeting of 14 September 2018 not to approve the application of **Sonae Arauco South Africa (Pty) Ltd- White River Expansion Project** as an Industrial Policy Project in terms of Section 12I of the Act and the relevant Regulations.

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Particulars of applicant

- Name of applicant: **Tiger Consumer Brands Ltd.**
- **Tiger Consumer Brands Ltd – The Oros Expansion Project** is a project to produce **Liquid Concentrate Beverages**. The project is classifiable under **SIC code 3053**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery	1 October 2019	169 012 882
Buildings	1 October 2019	14 089 224
Total Qualifying Assets		183 102 106

- On 24 May 2019, I as the Minister of Trade and Industry, endorsed the recommendation of the 12I Adjudication Committee meeting of 3 May 2019 not to approve the application of **Tiger Consumer Brands Ltd – The Oros Expansion Project** as an Industrial Policy Project in terms of Section 12I of the Act and the relevant Regulations.

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Particulars of applicant

- Name of applicant: **Mara Phones South Africa (Pty) Ltd.**
- **Mara Phones South Africa (Pty) Ltd- Mara X and Mara Z Smart Phones Manufacturing** is a project to manufacture **Smartphones**. The project will invest a total of **R1 285 501 770**, with the value of qualifying manufacturing assets equal to **R356 160 000**. The project is classifiable under **SIC 3929**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant and Machinery	30 April 2019	R307 247 038
Buildings	30 April 2019	R48 912 962
Total Qualifying Assets		R356 160 000

- Date of approval: **30 January 2019**.
- Envisaged date of commercial production: **30 May 2022**.
- Additional investment allowance benefit period: **January 2019 to January 2023**.
- **Mara Phones South Africa (Pty) Ltd** is approved as a **Greenfield** project and awarded **7** points and afforded **Preferred Status**.
- The approved amount for the additional **investment** allowance in respect of manufacturing assets to be brought into use by **Mara Phones South Africa (Pty) Ltd** is **R356 160 000** (three hundred and fifty-six million one hundred and sixty thousand rand).
- The approved amount for the additional **training** allowance is **R5 628 804** (five million six hundred and twenty-eight thousand eight hundred and four rand)
- Total potential national revenue to be forgone by virtue of deduction of the approved allowances **Mara Phones South Africa (Pty) Ltd** will be **R101 300 865**.

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SECTION 12I TAX ALLOWANCE PROGRAMME

The Minister of Trade and Industry, Dr Rob Davies - in terms of section 12I (12)(a)(i) and (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 **withdraw** the approval of an application received for the 12I Tax Allowance Programme.

Particulars of applicant

- Name of applicant: **Siyanda Chrome Smelting Company (Pty) Ltd**
- **Siyanda Chrome Smelting Company (Pty) Ltd– Ferrochrome Smelter Establishment** was approved as a **Greenfield** project and awarded **6** points and afforded **Qualifying** Status.
- The project would have invested a total of **R2 711 500 000**, with the value of qualifying manufacturing assets equal to **R2 711 500 000**.
- The approved amount for the additional **investment** allowance in respect of manufacturing assets brought into use by **Siyanda Chrome Smelting Company (Pty) Ltd** was **R550 000 000** and additional **training** allowance of **R6 984 000**, totalling **R556 984 000**.
- On **24 May 2019** the Minister of Trade and Industry endorsed the recommendation of the 12I Adjudication Committee meeting of **3 May 2019** to withdraw the approval of **Siyanda Chrome Smelting Company (Pty) Ltd** as an Industrial Policy Project in terms of Section 12I of the Act and the relevant Regulations.

Enquiries relating to this publication should be made to:

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The Minister of Trade and Industry, Dr Rob Davies - in terms of section 12I (12)(a)(i) and (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 **withdraw** the approval of an application received for the 12I Tax Allowance Programme.

Particulars of applicant

- Name of applicant: **Alpen Food South Africa (Pty) Ltd.**
- **Alpen Food South Africa (Pty) Ltd – Sikhulu Sonke** was approved as a Brownfield project and awarded 8 points and afforded Qualifying Status.
- The project would have invested a total of **R107 657 693**, with the value of qualifying manufacturing assets equal to **R73 870 870**.
- The approved amount for the additional **investment** allowance in respect of manufacturing assets to be brought into use by **Alpen Food South Africa (Pty) Ltd** would have been **R40 628 979** and additional **training** allowance of **R2 888 000**, totalling **R43 508 979**.
- On **24 July 2018** the Minister of Trade and Industry endorsed the recommendation of the 12I Adjudication Committee meeting of **15 June 2018** to withdraw the approval of **Alpen Food South Africa (Pty) Ltd** as an Industrial Policy Project in terms of Section 12I of the Act and the relevant Regulations.

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Particulars of applicant

- Name of applicant: Wispeco (Pty) Ltd
- Wispeco (Pty) Ltd - World-class Aluminium Sorting & Remelting Facility is a project to manufacture Aluminium Billets. The project will invest a total of R107 148 800, with the value of qualifying manufacturing assets equal to R107 148 800. The project is classifiable under SIC edition 5: 3532 (SIC edition 7: 2432).
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery	February 2020	68 648 800
Additions to buildings	February 2020	38 500 000
Total Qualifying Assets		R107 148 800

- On 09 April 2019, I as the Minister of Trade and Industry, endorsed the recommendation of the 12I Adjudication Committee meeting on 01 March 2019 not to approve the application for Wispeco (Pty) Ltd - World-class Aluminium Sorting & Remelting Facility as an Industrial Policy Project in terms of Section 12I of the Act and the relevant Regulations. The project was awarded 5 points, but failed to comply with section 12I(2) of the Act.

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