**SOUTH AFRICAN REVENUE SERVICE**

**No. 696**                                                                 **27 July 2001**

**DETERMINATION OF PUBLIC BENEFIT ACTIVITIES FOR PURPOSES
OF SECTION 18A OF THE INCOME TAX ACT, 1962**

By virtue of the power vested in me by section 18A(1)*(a)* of the Income Tax Act,
1962 (Act No. 58 of 1962), I, Trevor Andrew Manuel, Minister of Finance, hereby
determine the following public benefit activities as contemplated in section 30 of
that Act, set out in Schedule 1 hereto, to be approved public benefit activities for
the purposes of section 18A(1)*(a)* of that Act.

**T. A. MANUEL**
**Minister of Finance**

**SCHEDULE 1**

**1.     Welfare and Humanitarian**

*(a)*     The care or counseling of abandoned, abused, neglected, orphaned
or homeless children.

*(b)*    The care or counseling of indigent persons over the age of 60.

## 2.    Health Care

*(a)*    The prevention of HIV infection or the distribution of information relating to HIV and AIDS.

*(b)*    The care or counseling of persons afflicted with AIDS/HIV, including the counseling of their families in this regard.

## 3.    Education and Development

*(a)*    The provision of education by a "school" as defined in the South African Schools Act, 1996, (Act No. 84 of 1996).

*(b)*    The provision of "higher education" by a "higher education institution" as defined in terms of the Higher Education Act, 1997, (Act No. 101 of 1997).

*(c)*    "Adult basic education and training", as defined in the Adult Basic Education and Training Act, 2000, (Act No. 52 of 2000), including literacy and numeracy education.

*(d)*    "Further education and training" provided by a "public further education and training institution" as defined in the Further Education and Training Act 1998, (Act No. 98 of 1998).

*(e)*    Training for unemployed persons with the purpose of enabling them to obtain employment.

*(f)*    The training or education of persons with a permanent physical or mental impairment.

*(g)*    The provision of bridging courses to enable indigent persons to enter a higher education institution as envisaged in subparagraph *(b)*.