

SOUTH AFRICAN REVENUE SERVICE

No. 696

27 July 2001

DETERMINATION OF PUBLIC BENEFIT ACTIVITIES FOR PURPOSES OF SECTION 30 OF THE INCOME TAX ACT, 1962

By virtue of the power vested in me by section 30(2)(a) 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 following activities set out in Schedule 1 to be of a philanthropic or benevolent nature for the purposes of that section.

T. A. MANUEL

Minister of Finance

SCHEDULE 1

1. Welfare and Humanitarian

- (a) The care or counseling of physically or mentally abused and traumatized persons.
- (b) The care or counseling of abandoned, abused, neglected, orphaned or homeless children.
- (c) The care or counseling of indigent persons over the age of 60.
- (d) The provision of disaster relief.
- (e) The provision of basic human necessities for indigent persons.
- (f) The rescue of persons in distress.
- (g) Rehabilitative counseling and education of prisoners, former

prisoners and convicted offenders.

- (h) The prevention of addiction to, or rehabilitation, care and counseling of persons addicted to, a dependence-forming substance.
- (i) Conflict resolution or the promotion of reconciliation, mutual respect and tolerance between the various peoples of South Africa, where such activity is carried on by an organisation which is primarily funded by donations.
- (j) The protection of the safety of the general public, where such activity is carried on by an organisation which is primarily funded by donations.
- (k) The promotion or protection of family stability, where such activity is carried on by an organisation which is primarily funded by donations.
- (l) The provision of legal services for indigent persons.
- (m) The provision of day care facilities for babies and toddlers of indigent parents.

2. Health Care

- (a) The provision of health care services to indigent persons.
- (b) The care or counseling of terminally ill persons or persons with a permanent physical or mental impairment, including the counseling of their families in this regard.
- (c) The prevention of HIV infection or the distribution of information relating to HIV and AIDS.
- (d) The care or counseling of persons afflicted with AIDS/HIV, including the counseling of their families in this regard.
- (e) The provision of blood transfusion, organ donor or similar services.
- (f) The provision of primary health care education.

3. Land and Housing

- (a) The development, construction, upgrading, conversion or procurement of housing units for the benefit of indigent persons.
- (b) The development, servicing or upgrading of stands for purposes of the activities contemplated in subparagraph (a).
- (c) The provision of residential care for retired persons, substantially all of whom are over the age of 60, where regular meals and nursing services are provided by the organisation carrying on such activity.
- (d) Building and equipping of clinics, community centres or sport facilities for the benefit of the indigent.

4. 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).

- (h) The provision of school buildings or equipment on land owned by either the State or an organisation approved in terms of section 30 of the Income Tax Act, 1962, carrying on activities as envisaged in subparagraphs (a) to (g).
- (i) Career guidance and counseling services provided to persons attending any school or higher education institution as envisaged in subparagraphs (a) and (b).
- (j) The provision of hostel accommodation to students of an organisation approved in terms of section 30 of the Income Tax Act, 1962, carrying on activities envisaged in subparagraphs (a) to (g).

5. Religion, Belief or Philosophy

- (a) The promotion and/or practice of religion which encompasses acts of worship, witness and community service based on a belief in a deity and a recognised creed.
- (b) The promotion and/or practice of a belief.
- (c) The promotion of, or engaging in, philosophical activities.

6. Cultural

- (a) The advancement, promotion or preservation of the arts, culture or customs, where such activity is carried on by an organisation which is primarily funded by donations.
- (b) The promotion, establishment, protection, preservation or maintenance of areas of historical interest, national monuments, national heritage sites, museums, including art galleries, archives and libraries, where the organisation carrying on any such activity takes reasonable steps to provide access to the indigent.
- (c) The provision of youth development programs, where the

organisation carrying on such activity takes reasonable steps to provide access to the indigent.

7. Conservation, Environment and Animal Welfare

- (a) Engaging in the conservation, rehabilitation or protection of the natural environment, including flora, fauna or the biosphere, where such activity is carried on by an organisation which is primarily funded by donations.
- (b) The care of animals, including the rehabilitation, or prevention of the ill-treatment of animals, where such activity is carried on by an organisation which is primarily funded by donations.

8. Research

Research, including agricultural, economic, educational, industrial, medical, political, social, scientific and technological research, where such activity is carried on by an organisation which is primarily funded by donations.

9. Sport

The administration, development, co-ordination or promotion of sport or recreation in which the participants take part on a non-professional basis as a pastime, where the organisation carrying on such activity takes reasonable steps to provide access to the indigent.