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GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

DEPARTMENT OF TRADE AND INDUSTRY DEPARTEMENT VAN HANDEL EN NYWERHEID

No. R. 1989

29 November 1996

INCOME TAX ACT, 1962 (ACT No. 58 OF 1962)

REGULATIONS

The Minister of Trade and Industry has, under section 37H (14) of the Income Tax Act, 1962 (Act No. 58 of 1962), and in consultation with the Minister of Finance, made the regulations in the Schedule.

SCHEDULE

Definitions

1. In these regulations any word or expression to which a meaning has been assigned in the Act bears the meaning so assigned and, unless the context otherwise indicates—

“**auditor**” means an auditor qualified to act as such under the Public Accountants’ and Auditors Act, 1991 (Act No. 80 of 1991).

“**commencement of the carrying on of a project**” means the commissioning of machinery and plant after the commencement date;

“**GAAP**” means general accounting practices which are in accordance with statements of Generally Accepted Accounting Practice or, in the absence of any statement, accounting practices which are generally accepted in South Africa;

“**machinery and plant**” means machinery, plant, implements, utensils or articles, excluding any office furniture and equipment and any motor vehicle (excluding any vehicle constructed for a special purpose other than the carriage of persons and having no accommodation for carrying persons other than such as is incidental to that purpose), of a kind normally used on public roads which has two or more wheels and is constructed or adapted wholly or mainly for the carriage of passengers, which are to be brought into use by a company and are to be used directly in a qualifying project;

“**magisterial district**” means a district created in terms of section 2 of the Magistrates’ Courts Act, 1944 (Act No. 32 of 1944);

“**SAICA**” means the South African Institute of Chartered Accountants;

“**the Act**” means the Income Tax Act, 1962 (Act No. 58 of 1962);

"**TLC**" means a Transitional Local Council as defined in the Transitional Local Government Act, 1993 (Act No. 209 of 1993);

"**TMC**" means a Transitional Metropolitan Council as defined in the Transitional Local Government Act, 1993 (Act No. 209 of 1993);

"**TMS**" means a Transitional Metropolitan Substructure as defined in the Transitional Local Government Act, 1993 (Act No. 209 of 1993);

"**TREPC**" means a Transitional Representative Council as defined in the Transitional Local Government Act, 1993 (Act No. 209 of 1993).

Investment requirements

2. (1) The amount of capital invested in—

- (a) land whereon and buildings wherein the process of manufacture is to be carried on; and
- (b) machinery and plant to be used directly in the process of manufacture,

must exceed R3 million.

(2) The amount of capital invested in land and buildings is calculated by adding—

- (a) the cost of land and buildings owned or to be owned by a company; and
- (b) the capitalised value of land and buildings leased or to be leased, capitalised by that company at 15 per cent per annum.

(3) The amount of capital invested in machinery and plant is calculated by adding—

- (a) the cost of machinery and plant owned or to be owned by a company; and
- (b) the capitalised value of machinery and plant leased or to be leased to be reflected in the balance sheet of that company.

Locations for spatial component

3. The following locations have been demarcated as locations qualifying for purposes of the spatial component:

(1) **Eastern Cape**

The following TLC areas:

- (a) Butterworth;
- (b) Despatch;
- (c) East London;
- (d) King William's Town;
- (e) Port Elizabeth;
- (f) Queenstown; and
- (g) Uitenhage.

(2) **Free State**

The following TLC areas:

- (a) Bloemfontein;
- (b) Botshabelo;
- (c) Harrismith;
- (d) Phuthaditjhaba;
- (e) Sasolburg;
- (f) Thaba Nchu; and
- (g) Welkom.

(3) **Gauteng**

The following TLC areas:

- (a) Alberton;
- (b) Germiston;
- (c) Krugersdorp;
- (d) Springs;

The following TMC area:

- (a) Lekoa/Vaal;

and the following TMS areas:

- (a) Northern Pretoria; and
- (b) Southern substructure of Johannesburg TMC.

(4) KwaZulu-Natal

The following TLC areas:

- (a) Empangeni/Ngwelezane;
- (b) Mandini;
- (c) Ladysmith/Emnambithi;
- (d) Newcastle;
- (e) Pietermaritzburg/Msunduzi;
- (f) Richards Bay;

and the following TMS areas of the Durban TMC:

- (a) Outer West;
- (b) Northern; and
- (c) North Central.

(5) Mpumalanga

The following TLC areas:

- (a) Ekangala;
- (b) Highveld Ridge;
- (c) Middelburg;
- (d) Nelspruit; and
- (e) Witbank.

(6) Northern Cape

The following TLC areas:

- (a) Kimberley; and
- (b) Upington.

(7) Northern Province

- (a) Phalaborwa;
- (b) Pietersburg;
- (c) Thohoyandou; and
- (d) Tzaneen.

(8) North West

The following TLC areas:

- (a) Brits;
- (b) Klerksdorp;
- (c) Potchefstroom;
- (d) Rosslyn;
- (e) Rustenburg;

and the following TREPC areas:

- (a) Babelegi;
- (b) Ga-Rankuwa; and
- (c) Mabopane.

(9) Western Cape

The following TLC areas:

- (a) George;
- (b) Malmesbury;
- (c) Mossel Bay;
- (d) Oudtshoorn;
- (e) West Coast Peninsula;
- (f) Worcester;

The following magisterial district:

- (a) Mitchells Plain; extended westwards to include the portion of land bounded by Prince George Drive in the west, Baden Powell Drive in the south and the False Bay Coastal Arterials in the north;

and Atlantis Local Area as defined in Proclamation No. 116 of 1977 as published in *Official Gazette* No. 3940 of the Province of the Cape of Good Hope of 29 April 1977 and in Proclamation No. 11 of 1991 as published in *Official Gazette* No. 4683 of the Province of the Cape of Good Hope of 22 February 1991.

Qualifying industries

4. The qualifying industries are limited to the following groups (4 digit division) which forms part of "Major Division 3" of the Standard Industrial Classification of all Economic Activities (Fifth Edition) issued by the Central Statistical Service in January 1993, and which have been identified as qualifying industries for purposes of the industry component:

<i>SIC-code</i>	<i>Industry description</i>
3013	Processing and preserving of fruit and vegetables.
3020	Manufacture of dairy products.
3041	Manufacture of bakery products.
3044	Manufacture of macaroni, noodles, couscous and similar farinaceous products.
3051	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials; manufacture of wine.
3052	Manufacture of beer and other malt liquors and malt.
3111	Preparation and spinning of textile fibres; weaving of textiles.
3112	Finishing of textiles.
3121	Manufacture of made-up textile articles, except apparel.
3122	Manufacture of carpets, rugs and mats.
3123	Manufacture of cordage, rope, twine and netting.
3129	Manufacture of other textiles not elsewhere classified.
3130	Manufacture of knitted and crocheted fabrics and articles.
3140	Manufacture of wearing apparel, except fur apparel.
3150	Dressing and dyeing of fur; manufacture of articles of fur.
3161	Tanning and dressing of leather.
3162	Manufacture of luggage, handbags and the like, saddlery and harness.
3170	Manufacture of footwear.
3210	Sawmilling and planing of wood.
3221	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards.
3222	Manufacture of builders' carpentry and joinery.
3223	Manufacture of wooden containers.
3229	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials.
3231	Manufacture of pulp, paper and paperboard.
3232	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard.
3239	Manufacture of other articles of paper and paperboard.
3241	Publishing of books, brochures, musical books and other publications.
3242	Publishing of newspapers, journals and periodicals.
3249	Other publishing.
3251	Printing.
3252	Service activities related to printing.
3260	Reproduction of recorded media.
3352	Manufacture of paints, varnishes and similar coatings, printing ink and mastics.
3353	Manufacture of pharmaceuticals, medicinal chemicals and botanical products.
3354	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations.
3359	Manufacture of other chemical products not elsewhere classified.
3371	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres.
3379	Manufacture of other rubber products.
3380	Manufacture of plastic products.
3421	Manufacture of non-structural non-refractory ceramicware.
3422	Manufacture of refractory ceramic products.
3423	Manufacture of structural non-refractory clay and ceramic products.

3424	Manufacture of cement, lime and plaster.
3425	Manufacture of articles of concrete, cement and plaster.
3426	Cutting, shaping and finishing of stone.
3429	Manufacture of other non-metallic mineral products not elsewhere classified.
3541	Manufacture of structural metal products.
3542	Manufacture of tanks, reservoirs and similar containers of metal.
3543	Manufacture of steam generators, except central heating hot water boilers.
3553	Manufacture of cutlery, hand tools and general hardware.
3559	Manufacture of other fabricated metal products not elsewhere classified.
3561	Manufacture of engines and turbines, except aircraft, vehicle and motor cycle engines.
3562	Manufacture of pumps, compressors, taps and valves.
3563	Manufacture of bearings, gears, gearing and driving elements.
3564	Manufacture of ovens, furnaces and furnace burners.
3565	Manufacture of lifting and handling equipment.
3569	Manufacture of other general purpose machinery.
3571	Manufacture of agricultural and forestry machinery.
3572	Manufacture of machine-tools.
3573	Manufacture of machinery for metallurgy.
3574	Manufacture of machinery for mining, quarrying and construction.
3575	Manufacture of machinery for food, beverage and tobacco processing.
3576	Manufacture of machinery for textile, apparel and leather production.
3579	Manufacture of other special purpose machinery.
3580	Manufacture of household appliance not elsewhere classified.
3590	Manufacture of office, accounting and computing machinery.
3610	Manufacture of electric motors, generators and transformers.
3620	Manufacture of electricity distribution and control apparatus.
3630	Manufacture of insulated wire and cable.
3640	Manufacture of accumulators, primary cells and primary batteries.
3650	Manufacture of electric lamps and lighting equipment.
3660	Manufacture of other electrical equipment not elsewhere classified.
3710	Manufacture of electronic valves and tubes and other electronic components.
3720	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy.
3730	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods.
3741	Manufacture of medical and surgical equipment and orthopaedic appliances.
3742	Manufacture of instruments and appliances for measuring, checking, testing, navigating and for other purposes, except industrial process control equipment.
3743	Manufacture of industrial process control equipment.
3750	Manufacture of optical instruments and photographic equipment.
3760	Manufacture of watches and clocks.
3810	Manufacture of motor vehicles.
3820	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers.
3830	Manufacture of parts and accessories for motor vehicles and their engines.

3841	Building and repairing of ships.
3842	Building and repairing of pleasure and sporting boats.
3850	Manufacture of railway and tramway locomotives and rolling stock.
3860	Manufacture of aircraft and spacecraft.
3871	Manufacture of motor cycles.
3872	Manufacture of bicycles and invalid carriages.
3879	Manufacture of other transport equipment not elsewhere classified.
3910	Manufacture of furniture.
3921	Manufacture of jewellery and related articles.
3922	Manufacture of musical instruments.
3923	Manufacture of sports goods.
3924	Manufacture of games and toys.
3929	Other manufacturing not elsewhere classified.

Ratio of human resource remuneration to value added

5. (1) The ratio of human resource remuneration to value added shall be determined in accordance with the following formula:

$$V = \frac{B}{A + B} \times 100$$

in which formula—

- (a) "V" is the percentage to be determined;
- (b) "A" is the gross operating surplus determined in accordance with Part A of Table 1; and
- (c) "B" is the total human resource remuneration determined in accordance with Part B of Table 1.

(2) To qualify for purposes of the human resource component, such percentage shall exceed 55 per cent and be reflected in the application.

(3) Where the project consists of more than one component, one of which is the human resource component—

- (a) such percentage shall be maintained for a period of two years during the tax holiday status attributable to the certification by the Board of the other component of the qualifying project of a qualifying company; or
- (b) such percentage shall be maintained for a period of four years during the tax holiday status attributable to the certification by the Board of the other two components of the qualifying project of a qualifying company.

Project deemed not to be substantially the same

6. A project is deemed not to be substantially the same manufacturing concern, where machinery and plant has been—

- (a) taken over by an company from an existing manufacturing concern, if—
 - (i) an equivalent investment at cost in other machinery or plant is made; and
 - (ii) the machinery or plant has not been acquired, whether directly or indirectly, from a connected person in relation to such company;
- (b) acquired by any company from various existing manufacturing concerns, if not more than 50 per cent of the machinery or plant has been acquired at cost from any one existing manufacturing concern; or
- (c) acquired by any company at any liquidation sale or from any dealer in machinery or plant, if none of the shareholders of such company are connected persons in relation to any previous owner of such plant or machinery.

Evaluation criteria

7. (1) To determine the financial viability of a project the board will compare the—

- (a) asset management ratios;
- (b) debt management ratios;
- (c) liquidity ratios; and
- (d) profitability ratios,

calculated from the pro forma financial statements submitted with the application, with the ratios of successful projects in the same industrial sector, or, in the absence of such ratios, the ratios which are generally accepted by financial institutions as fair ratios to operate such a project successfully.

(2) To determine the effect on national competitiveness of a project the board will have regard to—

- (a) where a product to be produced by a project is to be used mainly as an intermediary product (a product which will be used as an input into a final product), the effect which the cost of that intermediary product will have on the competitiveness of that final product on the national or international markets; and
- (b) where the product to be produced by a project is a product which has already been successfully manufactured in South Africa, the impact which that product will have on the local market share of existing businesses and their employees.

(3) The utilisation of resources will be determined by the board by having regard to the manner and efficiency in which the project intends using raw materials (including components), human resources and funding and the effect the project may have on the environment.

(4) Utilisation of competitive technology will be determined by the board by having regard to the extent to which the intended technology to be employed may enhance the competitiveness of the project.

(5) The commitment to the upgrading and training of local skills will be determined by the board by having regard to the manner in which the management of the project intends providing and utilising facilities to improve the skills and abilities of their human resources as demonstrated in the training plan submitted as part of the application.

Evaluation, approval and monitoring

8. (1) Only applications from companies that have not yet commissioned machinery and plant at the time of receipt of the application will be considered for the tax holiday scheme.

(2) A company that applies for tax holiday status shall provide the board, on application, with a pro forma income statement and pro forma balance sheet prepared in terms of GAAP, wherein all financial information is projected for three years.

(3) A qualifying company must submit annually to the board—

- (a) audited financial statements;
- (b) a certificate, in accordance with Table 2, wherein the auditor certifies that the qualifying company is still carrying on the approved project at the approved locality and is manufacturing the approved products; and
- (c) written confirmation from the qualifying company's auditor that the human resource remuneration to value added ratio has been calculated in accordance with Table 1 as required in regulation 5 (1) (b), (c) and (3).

(4) The documents required in regulation 8 (3) must be prepared in terms of GAAP and certified by the same auditor contemplated therein.

Short title

9. These regulations shall be called the **Tax Holiday Regulations**.

TABLE I**CALCULATION OF HUMAN RESOURCE REMUNERATION TO VALUE ADDED RATIO**

Value added = Gross Operating Surplus + Total Human Resource Remuneration

For purposes of this table all accounting terminology referred to shall bear the meaning as assigned thereto in terms of GAAP.

PART A

Gross Operating Surplus from manufacturing, marketing and selling of the approved qualifying product:

Net profit/loss before tax		
Plus: Interest paid		
- Internal (Members'/Directors' loans, loans from related companies)		
- External		
Net profit/loss before interest and tax		

Plus: Depreciation (on all assets not only plant and machinery)		
Plus: Expenses related to property		
- Rent		
- Royalties		
- Other (specify)		
Plus: Net capital losses		
- Loss on sale of assets		
- Goodwill amortisation		
- Other (Specify)		
Plus: Other expenses as defined and discussed in Accounting Statements AC 103 and AC 307 (As issued by SAICA) (Specify)		
Minus: Interest received		
- External		
- Internal		
Minus: Total government subsidies/concessions/incentives received		

- Regional Industrial Development Board (RIDB)		
- General Export Incentive Scheme (GEIS)		
- Motor Industry Development Programme		
- Other (Specify)		
Minus: Income received related to property		
- Rent		
- Royalties		
- Other (Specify)		
Minus: Other investment/Sundry income (Specify)		
Minus: Net capital gains		
- Profit on sale of assets		
- Other (Specify)		
Minus: Other income as defined and discussed in Accounting Statements AC 103 and AC 307 (As issued by SAICA) (Specify)		

Gross Operating Surplus		A

PART B

Total Human Resource Remuneration calculated as the sum of the following items:

Wages (including allowances and leave pay)	
Salaries	
Commissions	
Members' remuneration/Directors' emoluments	
Bonuses (Including wage- and salaried employees and directors/members)	
Fringe benefits (as determined on the IRP 5)	
Employer's contributions to pension funds	
Employer's contributions to provident funds	
Employer's contributions to medical aid funds	
Employer's unemployment insurance fund contributions	
Workmen's compensation fund contributions	

Bursaries (Specify)		
Training expenses		
- Literacy training (Specify)		
- Internal (In-house) training (Specify)		
- Extramural training (Specify)		
- Levies		
- Industrial Training Boards		
- Other (Specify)		
Total Human Resource Remuneration		B

All the above items refer to costs where the entity is committed to incur the cost (thus a legal/contractual liability exists) and would thus exclude provisions for future cost and other discretionary costs to be incurred.

Signed by the duly authorised representative of the company (Resolution attached).

Reported on in terms of our qualified*/unqualified* report dated _____
attached. (* Delete where not applicable)

Auditor

TABLE 2

I, the authorised representative of
....., a company which was incorporated on,
..... hereby certify that during the financial year commencing
..... 19.... and ending on 19...

- (a) the company had the sole object of carrying on the qualifying project and did not carry on any trade other than such qualifying project;
- (b) the company carried on the qualifying project for the full period stated above, at the approved location of; and
- (c) the company manufactured

Address
.....
.....
.....

Date

Signature:

The resolution of authorisation is attached hereto.

Reported on in terms of our *qualified/*unqualified report dated
..... attached. (* Delete where is not applicable)

Place:
Date:
Auditor:

18/11/1996

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No. R. 1989

29 November 1996

INKOMSTEBELASTINGWET, 1962 (WET No. 58 VAN 1962)

REGULASIES

Die Minister van Handel en Nywerheid, het kragtens artikel 37H (14) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), en in ooreenstemming met die Minister van Finansies, die regulasies, in die Bylae, uitgevaardig.

BYLAE

Woordomskrywings

1. In hierdie regulasies het enige woord of uitdrukking waaraan 'n betekenis in die Wet geheg word, daardie betekenis en, tensy uit die samehang anders blyk, beteken—

"aanvang van die bedryf van 'n projek" die inbedryfstelling van masjinerie en installasie na die aanvangsdatum;

"AARP" algemene rekeningkundige praktyke wat in ooreenstemming is met die standpunte oor Algemene Aanvaarde Rekeningkundige Praktyk of, in die afwesigheid van enige standpunt, rekeningkundige praktyke wat algemeen in Suid-Afrika aanvaar word;

"die Wet" die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962);

"landdrosdistrik" 'n distrik ingevolge artikel 2 van die Wet op Landroshowe, 1944 (Wet No. 32 van 1944), ingestel;

"masjinerie en installasie" masjinerie, toerusting, werktuie, gereedskap of artikels, uitgesluit enige kantoormeubels en toerusting en enige motorvoertuig (uitsluitend enige voertuig wat vir 'n spesiale doel anders as die vervoer van persone gebou is en wat geen ander akkommodasie vir die vervoer van persone het nie as wat gepaard is met daardie doel) van 'n soort wat normaalweg op openbare paaie gebruik word wat twee of meer wiele het en geheel en al of hoofsaaklik vir die vervoer van passasiers gebou of aangepas is, wat in bedryf gestel staan te word deur 'n maatskappy en wat direk aangewend word in 'n kwalifiserende projek;

"MOR" 'n Metropolitaanse Oorgangsraad soos omskryf in die Oorgangswet op Plaaslike Regering, 1993 (Wet No. 209 van 1993);

"MOS" 'n Metropolitaanse Oorgangsubstruktuur soos omskryf in die Oorgangswet op Plaaslike Regering, 1993 (Wet No. 209 van 1993);

"ouditeur" 'n ouditeur gekwalifiseer om as sodanig op te tree deur die Wet op Openbare Rekenmeesters en Ouditeurs, 1991 (Wet No. 80 van 1991);

"POR" 'n Plaaslike Oorgangsraad soos omskryf in die Oorgangswet op Plaaslike Regering, 1993 (Wet No. 209 van 1993);

"SAIGR" die Suid-Afrikaanse Instituut van Geoktrooieerde Rekenmeesters;

"VOR" 'n Verteenwoordigende Oorgangsraad soos omskryf in die Oorgangswet op Plaaslike Regering, 1993 (Wet No. 209 van 1993).

Beleggingsvoorwaardes

2. (1) Die bedrag van kapitaal belê in—

- (a) grond waarop en geboue waarin die proses van vervaardiging bedryf staan te word; en
- (b) masjinerie en installasie wat regstreeks in die proses van vervaardiging gebruik staan te word,

moet R3 miljoen oorskry.

(2) Die bedrag van kapitaal belê in grond en geboue word bereken deur—

- (a) die koste van grond en geboue wat deur 'n maatskappy besit word of besit staan te word; en
- (b) die gekapitaliseerde waarde van grond en geboue gehuur of gehuur staan te word deur daardie maatskappy teen 15 persent per jaar.

bymekaar te voeg.

(3) Die bedrag van kapitaal belê in masjinerie en installasie word bereken deur—

- (a) die koste van masjinerie en installasie wat deur 'n maatskappy besit of besit staan te word; en
- (b) die gekapitaliseerde waarde van gehuurde masjinerie en installasie gehuur of gehuur staan te word soos dit in die balansstaat van daardie maatskappy verskyn,

bymekaar te voeg.

Gebiede vir ruimtelike komponent

3. Die volgende gebiede is afgebaken as gebiede wat vir die ruimtelike komponent kwalifiseer:

(1) **Oos-Kaap**

Die volgende POR-gebiede:

- (a) Butterworth;
- (b) Despatch;

- (c) Oos Londen;
- (d) King William's Town;
- (e) Port Elizabeth;
- (f) Queenstown; en
- (g) Uitenhage.

(2) **Vrystaat**

Die volgende POR-gebiede:

- (a) Bloemfontein;
- (b) Botshabelo;
- (c) Harrismith;
- (d) Phuthaditjhaba;
- (e) Sasolburg;
- (f) Thaba Nchu; en
- (g) Welkom.

(3) **Gauteng**

Die volgende POR-gebiede:

- (a) Alberton;
- (b) Germiston;
- (c) Krugersdorp;
- (d) Springs;

Die volgende MOR-gebied:

- (a) Lekoa/Vaal;

en die volgende MOS-gebiede:

- (a) Noordelike Pretoria; en
- (b) Suidelike substruktuur van Johannesburg MOR.

(4) **KwaZulu-Natal**

Die volgende POR-gebiede:

- (a) Empangeni/Ngwelezane;
- (b) Mandini;
- (c) Ladysmith/Emnambithi;
- (d) Newcastle;
- (e) Pietermaritzburg/Msunduzi;
- (f) Richardsbaai;

en die volgende MOS-gebiede van die Durban MOR:

- (a) Buite-Westelike;
- (b) Noordelike; en
- (c) Noord-Sentraal.

(5) **Mpumalanga**

Die volgende POR-gebiede:

- (a) Ekangala;
- (b) Hoëveld Rif;
- (c) Middelburg;
- (d) Nelspruit; en
- (e) Witbank.

(6) **Noord-Kaap**

Die volgende POR-gebiede:

- (a) Kimberley; en
- (b) Upington.

(6) Noordelike Provinsie

Die volgende POR-gebiede:

- (a) Phalaborwa;
- (b) Pietersburg;
- (c) Thohoyandou; en
- (d) Tzaneen.

(8) Noord-wes

Die volgende POR-gebiede:

- (a) Brits;
- (b) Klerksdorp;
- (c) Potchefstroom;
- (d) Rosslyn;
- (e) Rustenburg;

en die volgende VOR-gebiede:

- (a) Babelegi;
- (b) Ga-Rankuwa; en
- (c) Mabopane.

(9) Wes-Kaap

Die volgende POR gebiede:

- (a) George;
- (b) Malmesbury;
- (c) Mosselbaai;
- (d) Oudtshoorn;
- (e) Wes-Kus Skiereiland
- (f) Worcester;

Die volgende landdrosdistrik:

- (a) Mitchells Plein; uitgebrei in 'n westelike rigting om die volgende gedeelte wat begrens word deur Prins Georgerylaan in die weste, Baden Powellrylaan in die suide en die Valsbaaikusstreek-hoofweg in die noorde in te sluit;

en Atlantis Plaaslike Gebied soos omskryf in Proklamasie No. 116 van 1977 soos gepubliseer in die *Offisiële Koerant* No. 3940 van die Provinsie die Kaap die Goeie Hoop van 29 April 1977 en in Proklamasie No. 11 van 1991 soos gepubliseer in die *Offisiële Koerant* No. 4683 van die Provinsie die Kaap die Goeie Hoop van 22 Februarie 1991.

Kwalifiserende industrië

4. Die kwalifiserende industrië word beperk tot die volgende groepe (4 syfer afdeling) wat deel uitmaak van "Hoofafdeling 3" van die Standaardnywerheidsklassifikasie van alle Ekonomiese Bedrywighede (Vyfde Uitgawe) uitgereik deur die Sentrale Statistiekdiens in Januarie 1993, en wat geïdentifiseer is as die kwalifiserende industrië vir doeleindes van die Industrie-komponent:

<i>SNK-kode</i>	<i>Nywerheidsbeskrywing</i>
3013	Verwerking en preserving van vrugte en groente.
3020	Vervaardiging van suiwelprodukte.
3041	Vervaardiging van bakkerijprodukte.
3044	Vervaardiging van macaroni, noedels, koeskoes en soortgelyke meelprodukte.
3051	Stook, rektifisering en vermenging van spiritus; etielalkoholproduksie van gefermenteerde materiale; vervaardiging van wyn.
3052	Vervaardiging van bier en ander moutdranke en mout.
3111	Vorbereiding en spin van tekstielvesels; weef van tekstielstowwe.
3112	Afwerking van tekstielstowwe.
3121	Vervaardiging van klaar tekstielartikels; uitgesonderd klerasie.
3122	Vervaardiging van tapyte, vloermatte en matte.
3123	Vervaardiging van touwerk, tou, seilgaring en netstof.
3129	Vervaardiging van ander tekstiele nie elders geklassifiseer.

-
- 3130 Vervaardiging van gebreide en gehekelde materiale en artikels.
- 3140 Vervaardiging van klerasie; uitgesonderd klere van pels.
- 3150 Bewerking en kleur van pels; vervaardiging van pelsartikels.
- 3161 Looi en afwerk van leer.
- 3162 Vervaardiging van bagasie, handsakke en soortgelyke goedere, saals en tuie.
- 3170 Vervaardiging van skoeisel.
- 3210 Saag en skaaf van hout.
- 3221 Vervaardiging van fineerhoutvelle; vervaardiging van laaghout, lamelleerbord, korrelbord en ander panele en bord.
- 3222 Vervaardiging van bouerstimmer- en skrynwerk.
- 3223 Vervaardiging van houthouers.
- 3229 Vervaardiging van ander produkte van hout; vervaardiging van artikels van kurk, strooi en vlegmateriaal.
- 3231 Vervaardiging van pulp, papier en bordpapier.
- 3232 Vervaardiging van riefpapier en bordpapier en van houers van papier en bordpapier.
- 3239 Vervaardiging van ander artikels van papier en papierbord.
- 3241 Die uitgee van boeke, brosjures, musiekboeke en ander publikasies.
- 3242 Die uitgee van koerante, dagblaie en ander tydskrifte.
- 3249 Ander uitgewery.
- 3251 Drukwerk.
- 3252 Dienswerksaamhede verwant aan drukwerk.
- 3260 Reprodusering van opgeneemde media.
- 3352 Vervaardiging van verf, vernis en dergelike bedekkings, drukkersink en mastiek.
- 3353 Vervaardiging van farmaseutika, medisinale chemikalieë en botaniese produkte.
- 3354 Vervaardiging van seep en reinigers, reinigings- en politoerpreparate, reukwater en toiletpreparate.
- 3359 Vervaardiging van ander chemiese produkte nie elders geklassifiseer.
- 3371 Vervaardiging van buite- en binnebande van rubber; versool en herbou van rubberbande.
- 3379 Vervaardiging van ander rubberprodukte.
- 3380 Vervaardiging van plastiekprodukte.
- 3421 Vervaardiging van nie-strukturele, nie-vuurvaste keramiekware.
- 3422 Vervaardiging van vuurvaste keramiekprodukte.
- 3423 Vervaardiging van strukturele nie-vuurvaste klei- en keramiekprodukte.
- 3424 Vervaardiging van sement, kalk en gips.
- 3425 Vervaardiging van artikels van beton, sement en gips.
- 3426 Sny, vorm en afwerking van klip.
- 3429 Vervaardiging van ander nie-metaalhoudende mineraalprodukte nie elders geklassifiseer.
- 3541 Vervaardiging van struktuurmetaalprodukte.
- 3542 Vervaardiging van tenks, reservoors en dergelike houers van metaal.
- 3543 Vervaardiging van stoomopwekkers behalwe warmwaterketels vir sentrale verwarming.
- 3553 Vervaardiging van messegoed, handgereedskap en algemene hardeware.
- 3559 Vervaardiging van ander gefabriseerde metaalprodukte nie elders geklassifiseer.
- 3561 Vervaardiging van enjins en turbines, behalwe vliegtuig-, voertuig- en motorfietsenjins.
- 3562 Vervaardiging van pompe, kompressors, krane en kleppe.
- 3563 Vervaardiging van laers, ratte, ratwerk- en aandryfelemente.
- 3564 Vervaardiging van oonde, smeltkroese en smeltkroesbranders.
- 3565 Vervaardiging van hys- en hanteringsuitrusting.
- 3569 Vervaardiging van ander masjinerie vir algemene doeleindes.
- 3571 Vervaardiging van landbou- en bosboumasjinerie.
- 3572 Vervaardiging van masjiengereedskap.
- 3573 Vervaardiging van masjinerie vir metallurgie.
- 3574 Vervaardiging van mynbou-, steengroef- en konstruksiemasjinerie.
- 3575 Vervaardiging van masjinerie vir voedsel-, drank- en tabakverwerking.

- 3576 Vervaardiging van masjinerie vir tekstiel-, klere- en leerproduksie.
- 3579 Vervaardiging van ander masjinerie vir spesiale doeleindes.
- 3580 Vervaardiging van huishoudelike toestelle nie elders geklassifiseer.
- 3590 Vervaardiging van kantoor-, boekhou- en rekenaarmasjienerie.
- 3610 Vervaardiging van elektriese motore, generators en transformators.
- 3620 Vervaardiging van elektrisiteits-, verspreidings- en beheerapparatuur.
- 3630 Vervaardiging van geïsoleerde draad en kabel.
- 3640 Vervaardiging van akkumulators, primêre selle en primêre batterye.
- 3650 Vervaardiging van elektriese lampe en verligtingsuitrusting.
- 3660 Vervaardiging van ander elektriese uitrusting nie elders geklassifiseer.
- 3710 Vervaardiging van elektroniese kleppe en buise en ander elektroniese komponente.
- 3720 Vervaardiging van televisie- en radiosenders en apparaat vir lyntelefonie en lyntelegrafie.
- 3730 Vervaardiging van televisie- en radio- ontvangstoestelle, klank- en video-opname of -reproduksie -apparaat en verwante goedere.
- 3741 Vervaardiging van mediese en chirurgiese uitrusting en ortopediese toestelle.
- 3742 Vervaardiging van instrumente en toestelle vir meet-, kontrole-, toets-, navigasie- en vir ander doeleindes, behalwe nywerheidsprosesbeheeruitrusting.
- 3743 Vervaardiging van nywerheidsprosesbeheeruitrusting.
- 3750 Vervaardiging van optiese instrumente en fotografiese uitrusting.
- 3760 Vervaardiging van horlosies en uurwerke.
- 3810 Vervaardiging van motorvoertuie.
- 3820 Vervaardiging van bakwerk vir motorvoertuie; vervaardiging van sleepwaens en leunwaens.
- 3830 Vervaardiging van onderdele en toebehore vir motorvoertuie en hulle enjins.
- 3841 Bou en herstel van skepe.
- 3842 Bou en herstel van plesier- en sportbote.
- 3850 Vervaardiging van spoorweg- en tremweglokomotiewe en rollende materiaal.
- 3860 Vervaardiging van vliegtuie en ruimtetuie.
- 3871 Vervaardiging van motorfietse.
- 3872 Vervaardiging van fietse en rytuie vir invalides.
- 3879 Vervaardiging van ander vervoertoerusting nie elders geklassifiseer.
- 3910 Vervaardiging van meubels.
- 3921 Vervaardiging van juweliersware en verwante artikels.
- 3922 Vervaardiging van musiekinstrumente.
- 3923 Vervaardiging van sportgoedere.
- 3924 Vervaardiging van speletjies en speelgoed.
- 3929 Ander vervaardiging nie elders geklassifiseer.

Verhouding van menslike hulpbron-vergoeding tot waarde toegevoeg

5. (1) Die verhouding van menslike hulpbron-vergoeding tot waarde toegevoeg word bereken volgens die volgende formule:

$$V = \frac{B}{A + B} \times 100$$

in welke formule—

- (a) "V" die berekende persentasie is;
- (b) "A" die bruto bedryfsurplus volgens Gedeelte A van Tabel 1 bereken is; en
- (c) "B" die totale menslike hulpbron-vergoeding volgens Gedeelte B van Tabel 1 bereken is.

(2) Ten einde te kwalifiseer vir doeleindes van die menslike hulpbronkomponent moet sodanige persentasie 55 persent oorskry en in die aansoek weerspieël word.

(3) Waar die projek uit meer as een komponent bestaan, waarvan een die menslike hulpbron komponent is, moet—

- (a) sodanige persentasie gehandhaaf word vir 'n periode van twee jaar tydens die duur van die belasting-vakansiestatus toeskryfbaar aan die sertifisering deur die Raad van die ander komponent van die kwalifiserende projek van 'n kwalifiserende maatskappy; of

- (b) sodanige persentasie gehandhaaf word vir 'n periode van vier jaar tydens die duur van die belastingvakansie-status toeskryfbaar aan die sertifisering deur die Raad van die ander twee komponente van die kwalifiserende projek van die kwalifiserende maatskappy.

Projek geag nie wesentlik dieselfde vervaardigingsonderneming te wees nie

6. 'n Projek word geag nie as wesentlik dieselfde vervaardigingsonderneming te wees nie waar masjinerie of installasie—

- (a) oorgeneem is deur enige maatskappy vanaf 'n bestaande vervaardigingsonderneming, indien—
 - (i) 'n ekwivalente belegging teen kosprys in ander masjinerie of installasie gemaak is; en
 - (ii) die masjinerie of installasie nie direk of indirek verkry is van 'n verbonde persoon met betrekking tot sodanige maatskappy nie;
- (b) verkry is deur enige maatskappy vanaf verskeie bestaande vervaardigingsondernemings, indien nie meer as 50 persent van die masjinerie of installasie van enige een bestaande vervaardigingsonderneming teen kosprys verkry is nie; of
- (c) deur enige maatskappy by enige likwidasië veiling of van enige handelaar in masjinerie en installasie verkry is, kwalifiseer die projek indien geen van die aandeelhouers van sodanige maatskappy 'n verbonde persoon is met betrekking tot enige vorige eienaar van sodanige masjinerie of installasie is nie.

Beoordelingskriteria

7. (1) Om die finansiële lewensvatbaarheid van 'n projek te bepaal, sal die raad die—

- (a) batebestuursverhoudings;
- (b) likiditeitsverhoudings;
- (c) skuldbestuursverhoudings; en
- (d) winsgewendheidsverhoudings,

wat bereken word op grond van die pro-forma finansiële state ingedien by 'n aansoek, vergelyk met die verhoudings van suksesvolle projekte in dieselfde bedryfstak, of, indien die verhoudings nie beskikbaar is nie, die verhoudings wat algemeen deur finansiële instellings as redelike verhoudings aanvaar word om so 'n projek suksesvol te bedryf.

(2) Om die effek op nasionale mededingendheid van 'n projek te bepaal sal die raad die volgende in ag neem—

- (a) waar 'n produk wat deur 'n projek geproduseer gaan word hoofsaaklik as 'n intermediêre produk ('n produk wat as inset tot 'n finale produk sal dien), gebruik staan te word, die effek wat die koste van dié intermediêre produk sal hê op die mededingendheid van die finale produk op die nasionale of internasionale markte; en
- (b) waar die produk wat deur 'n projek produseer gaan word, 'n produk is wat reeds suksesvol in Suid-Afrika vervaardig word, die impak wat dié produk op die plaaslike marktaandeel en werknemers van die bestaande projekte sal hê.

(3) Die benutting van hulpbronne sal deur die raad bepaal word met inagneming van die wyse en doeltreffendheid waarmee die projek beoog om die grondstowwe (insluitende komponente), menslike hulpbronne en befondsing te benut en die invloed wat die projek op die omgewing mag hê.

(4) Die benutting van mededingende tegnologie sal deur die raad bepaal word met inagneming van die mate waarin die beoogde tegnologie wat aangewend sal word die mededingendheid van die projek sal bevorder.

(5) Die verbintenis tot die opgradering en opleiding van plaaslike vaardighede sal deur die raad bepaal word met inagneming van die mate waarin die bestuur van die projek beoog om fasiliteite te voorsien en te benut om vaardighede en vermoëns van hulle menslike hulpbronne te verbeter soos in die opleidingsplan, wat as deel van die aansoek ingedien is, gereflekteer word.

Evaluering, goedkeuring en monitering

8. (1) Slegs aansoeke van maatskappye wat nog nie masjinerie en installasie in bedryf gestel het ten tye van die ontvangs van die aansoek nie, sal oorweeg word vir die belastingvakansieskema.

(2) 'n Maatskappy wat aansoek doen om belastingvakansiestatus moet die raad by aansoek voorsien van 'n *proforma*-inkomstestaats en pro-forma balansstaats wat volgens AARP opgestel is en waarin alle finansiële inligting geprojekteer is vir drie jaar.

- (a) geouditeerde finansiële state;
- (b) 'n sertifikaat, volgens Tabel 2, waarin die ouditeur sertifiseer dat die kwalifiserende maatskappy steeds die goedgekeurde projek bedryf by die goedgekeurde vestigingspunt en dat die goedgekeurde produkte vervaardig word; en
- (c) skriftelike bevestiging van die kwalifiserende maatskappy se ouditeur dat die menslike hulpbronvergoeding tot toegevoegde waarde verhouding in ooreenstemming met Tabel 1 bereken is soos vereis in regulasie 5 (1) (b), (c) en (3).

(4) Die dokumente vereis in regulasie 8 (3) moet volgens AARP opgestel en deur dieselfde ouditeur daarin beoog gesertifiseer word.

Kort titel

9. Hierdie regulasies heet die **Belastingvakansie Regulasies**.

TABEL I

**BEREKENING VAN MENSlike HULPBRON-VERGOEDING
TOT TOEGEVOEGDE WAARDE VERHOUDING**

Toegevoegde waarde = Bruto bedryfsurplus + Totale menslike hulpbron-vergoeding

Vir die doeleindes van hierdie tabel sal alle rekeningkundige terminologie waarna verwys word die betekenis dra wat daaraan gegee word volgens AARP.

GEDEELTE A

Bruto bedryfsurplus van vervaardiging, bemaking en verkope van die goedgekeurde kwalifiserende produk-

Netto wins/verlies voor belasting	
Plus: Rente betaal	
- Interne (Lede/Direkteurslenings, lenings van verwante maatskappye)	
- Ekstern	
Netto wins/verlies voor rente en belasting	
Plus: Waardevermindering (op alle bates en nie net masjinerie en toerusting nie)	

Plus: Uitgawes verbonde aan eiendom		
- Huur		
- Tantieme		
- Ander (spesifiseer)		
Plus: Netto kapitaal verliese		
- Verlies op verkoop van bates		
- Klandisiewaarde amortisasie		
- Ander (Spesifiseer)		
Plus: Ander uitgawes soos omskryf en bespreek in Rekeningkundige Standpunte RE 103 en RE 307 (uitgereik deur SAIGR) (Spesifiseer)		
Min: Rente ontvang		
- Ekstern		
- Intern		
Min: Totale regeringssubsidies/konsessies/aansporings ontvang		
- Raad vir Streeknywerheidsontwikkeling (RSNO)		
- Algemene Uitvoeraansporingskema (GEIS)		
- Motornywerheidsontwikkelingsprogram		
- Ander (Spesifiseer)		

Min: Inkomste ontvang met betrekking tot eiendom		
- Huur		
- Tantieme		
- Ander (Spesifiseer)		
Min: Ander belegging/diverse inkomste (Spesifiseer)		
Min: Netto kapitaalwinste		
- Wins op die verkoop van bates		
- Ander (Spesifiseer)		
Min: Ander inkomste soos omskryf en bespreek in Rekeningkundige Standpunte RE 103 en RE 307 (uitgereik deur SAIGR) (Spesifiseer)		
Bruto bedryfsurplus		A

GEDEELTE B

Totale Menslike hulpbron-vergoeding bereken as die som van die volgende items:

Lone (insluitend toelaes en verlofbetalings)		
Salarisse		
Kommissies		
Ledevergoeding/Direkteursbesoldiging		
Bonusse (Insluitend loon- en gesalarieerde werknemers asook Direkteure/lede)		
Byvoordele (soos vervat in die IRP 5)		
Werkgewer se bydraes tot pensioenfondse		
Werkgewer se bydraes tot voorsorgfondse		
Werkgewer se bydraes tot mediesebystandfondse		
Werkgewer se werkloosheidsversekeringsfondsbydraes		
Werkmanskadeloosstellingsfondsbydraes		
Beurse (Spesifiseer)		
Opleidingsuitgawes		
- Geletterdheidopleiding (Spesifiseer)		
- Interne (in-huis) opleiding (Spesifiseer)		
- Eksterne opleiding (Spesifiseer)		

- Heffings		
- Nywerheidsopleidingsrade		
- Ander (Spesifiseer)		
Totale Menslike Hulpbron-vergoeding		B

Alle bogenoemde items verwys na uitgawes waartoe die entiteit gebind is om sodanige koste aan te gaan ('n regtens/kontraktuele verpligting bestaan) en sal derhalwe voorsienings vir toekomstige uitgawes en ander diskresionêre uitgawes wat aangegaan sal word, uitsluit.

Onderteken deur die gevolmagtigde verteenwoordiger van die maatskappy (Resolusie aangeheg).

Verslag gedoen in terme van ons gekwalifiseerde*/ongekwalifiseerde* verslag gedateer _____ aangeheg. (*Skrap wat nie van toepassing nie).

Ouditeur

TABEL 2

Ek, die gevolmagtigde
verteenwoordiger van, 'n maatskappy wat op
..... geïnkorporeer is, sertifiseer hiermee dat gedurende
die finansiële jaar beginnende op 19.... en wat eindig op
..... 19 -

- (a) die maatskappy se uitsluitlike doelwit is om met die bedryf van die
goedgekeurde projek voort te gaan en nie voortgegaan het met enige
handelsaktiwiteit anders as sodanige kwalifiserende projek nie;
- (b) die maatskappy met die kwalifiserende projek voortgegaan het tydens die volle
periode hierbo genoem by die goedgekeurde vestigingspunt van
....., en
- (c) die maatskappy vervaardig.

Adres
.....
.....
.....
.....

Datum:

Handtekening:

Die resoluëie ten opsigte van die magtiging is hierby aangeheg.

Verslag gedoen in terme van ons *gekwalifiseerde/*ongekwalifiseerde verslag
gedateer aangeheg. (*Skrap wat nie van toepassing
nie).

Plek:
Datum:
Ouditeur

6/11/1996

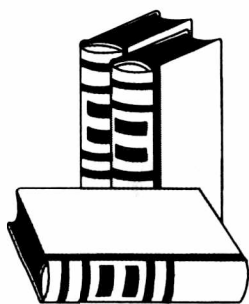
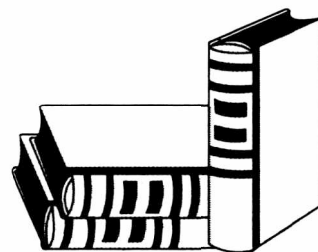
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Departement van Omgewingsake en Toerisme



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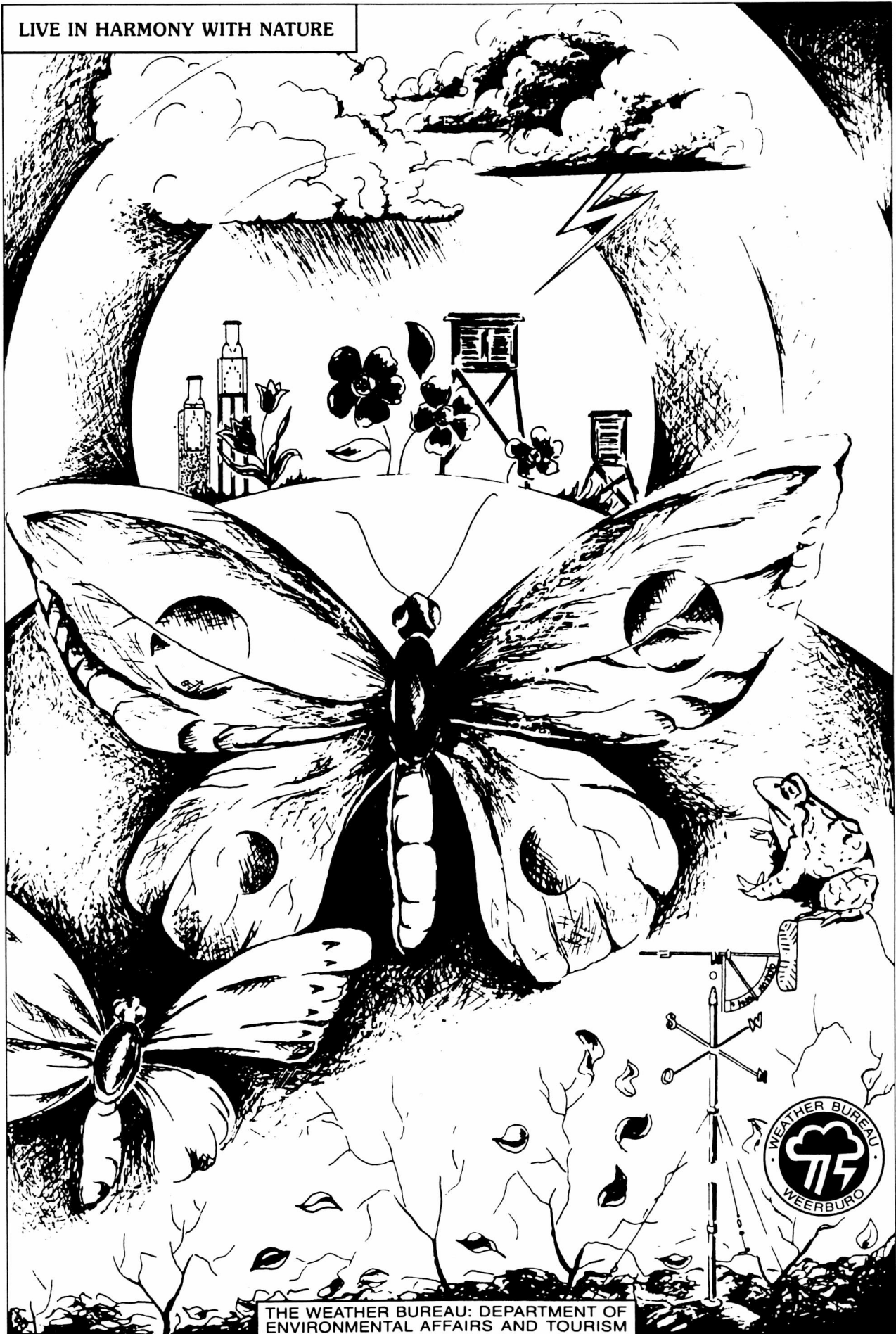
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