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GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE

No. R. 1227

21 November 2001

REGULATIONS MADE UNDER SECTION 12G(7)
OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962)

By virtue of the power vested in me by section 12G(7) of the Income Tax Act, 1962, I, Trevor Andrew Manuel, Minister of Finance, in consultation with the Minister of Trade and Industry, hereby make the regulations as set out in the Schedule hereto.

T A MANUEL
MINISTER OF FINANCE

SCHEDULE

1. Definitions

1.1. In these regulations, unless the context otherwise indicates, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, bears the meaning assigned thereto, and—

“date of commercial production” means the month in which the project reaches 50 per cent of its production capacity;

“the specified period” in relation to any condition that a strategic industrial project is required to meet, means the period beginning from the date of commercial production and continuing for a period of three years after that date, or such shorter or longer period approved by the Minister on recommendation of the adjudication committee;

“South African production” excludes for the purposes of regulations 2 and 3, any production of any other project which has been approved as a qualifying strategic industrial project under the provisions of section 12G of the Income Tax Act, 1962.

Computer and computer related activities as well as research and development activities

1.2. For the purposes of paragraphs (b) and (c) of the definition of “industrial project” in section 12G(1), “computer activities and computer related activities”

and "research and development" shall have the same meaning as defined in terms of the most recent Standard Industrial Classification as issued by Statistics South Africa under the following headings —

(a) Computer and Computer Related Activities

<i>SIC-code</i>	<i>Industry description</i>
8610	Hardware consultancy
8620	Software consultancy and supply
8630	Data processing (other than standard secretarial services)
8640	Data base activities

(b) Research and Development

<i>SIC-code</i>	<i>Industry Description</i>
8710	Research and experimental development on natural sciences and engineering

2. Criteria for Strategic Industrial Project

Increase in production and displacement

2.1 In determining whether an industrial project will increase production of a South African industrial sector after taking into account any displacement within that industry sector, as contemplated in section 12G(4)(b), the Minister must be satisfied that—

- (a) the project will not result in a net reduction in jobs in the sector in which the project is classified; and
- (b) the expected loss in production for other South African businesses within the same industry sector does not exceed 40 per cent of the production expected from that industrial project, and for this purpose—
 - (i) the 40 per cent limit must be complied with during each year of the specified period;
 - (ii) an industry sector to be measured is the lowest available sic-code major grouping, grouping or sub-grouping associated with the project as issued by Statistics South Africa;
 - (iii) production will be measured in units (or in gross sales if units are not available or do not provide an appropriately similar comparison); and

- (iv) an applicant may prove that the industrial project will not exceed the 40 per cent limit for each year of the specified period by—
 - (aa) demonstrating that the total existing level of South African production does not exceed 40 per cent of the total production that is consumed by the relevant market and for this purpose, displacement of South African and other production will be deemed to take place in proportion to their relative percentages of the total market involved, as measured at the time of the application for approval as a qualifying strategic industrial project; or
 - (bb) demonstrating that the strategic industrial project will achieve a level of production of at least 250 per cent of the total existing level of South African production, as measured at the time of application for approval as a qualifying strategic industrial project; or
 - (cc) providing facts and circumstances that demonstrate that the displacement caused by the industrial project will not otherwise exceed 40 per cent of the total level of South African production which existed at the time of the application for approval as a qualifying strategic industrial project.

Expansion of existing industrial project

- 2.2 In determining whether an expansion of an existing industrial project will significantly increase production as compared to that of the existing industrial project, as contemplated in section 12G(4)(c), the production expected from the expansion and the existing industrial project must equal at least 135 per cent of the production generated from the existing industrial project operating at full capacity, and for this purpose—
- (a) production will be measured in units (or in gross sales if units are unavailable or do not provide an appropriately similar comparison); and
 - (b) the 135 per cent threshold must be achieved and then maintained during the specified period.

Concurrent benefits

- 2.3 For the purposes of section 12G(4)(d),—
- (a) a company will be regarded as receiving a concurrent benefit under—
 - (i) section 37E of the Income Tax Act, 1962, if that company becomes entitled to any deduction as contemplated in that section after the date of approval of a project carried on by

- that company as a qualifying strategic industrial project in terms of section 12G(5); or
- (ii) section 37H of the Income Tax Act, 1962, if the company carrying on the industrial project will enjoy tax holiday status after the date of approval of that project as a qualifying strategic industrial project in terms of section 12G(5); and
- (b) an industrial project will receive a concurrent investment incentive provided by the national sphere of government if that project, during any year in which the company carrying on the industrial project may be entitled to any additional industrial investment allowance in terms of section 12G(2), receives concurrent benefits under—
- (i) the Regional Industrial Development Programme, which came into operation on 1 May 1991;
 - (ii) the Simplified Regional Industrial Development Programme, which came into operation on 1 October 1993;
 - (iii) the Motor Industry Development Programme, which initially came into operation on 1 September 1995;
 - (iv) the Small Medium Manufacturing Development Programme, which came into operation on 1 October 1996;
 - (v) the Productivity Asset Allowance, which came into operation in July 2000; or
 - (vi) the Small Medium Enterprise Development Programme, which came into operation on 1 September 2000;
- (c) previously allowed deductions or mere enjoyment of tax holiday status during any period before approval in terms of section 12G(5), must not be regarded as a concurrent benefit.

Industrial participation project

- 2.4 For the purposes of section 12G(4)(e) an industrial project will constitute an industrial participation project if that project or any company involved or associated with this project, during any year in which the company carrying on the industrial project may be entitled to any additional industrial investment allowance in terms of section 12G(2), claims any credits or benefits for this project under the National Industry Participation Program or Defence Industrial Participation Programme.

Long-term commercial viability

- 2.5 For the purposes of section 12G(4)(f), an industrial project must demonstrate long-term commercial viability by providing sufficient information to prove that the project's estimated pre-tax earnings to sales ratio equals or exceeds the domestic or international industry average for

businesses within the lowest available sic-code major grouping, grouping or subgrouping associated with the project, as issued by Statistics South Africa, and for this purpose—

- (a) a pre-tax earnings to sales ratio is measured as the ratio of net income to sales turnover;
- (b) the viability determination must be achieved within five years from the date of commercial production.

3. Criteria for Qualifying Strategic Industrial Project With or Without Preferred Status

Points system

3.1 The Minister of Trade and Industry must, in terms of section 12G(5), approve a strategic industrial project as a qualifying strategic industrial project—

- (a) where the strategic industrial project achieves at least 4 out of the 10 potential points in terms of the criteria contemplated in section 12G(5);
- (b) having preferred status, where the strategic industrial project achieves at least 6 out of the 10 potential points in terms of the criteria contemplated in section 12G(5).

Factors and points allocation

3.2 Upgrading industry

A strategic industrial project must be regarded as upgrading an industry within the Republic and must be awarded the number of points indicated, where—

- (a) that project utilises a process or offers a product that is—
 - (i) previously unused in, or new to, the Republic when the company with the project submits its application for approval as a qualifying strategic industrial project and that process or product has material significance for the South African market; or
 - (ii) already used or available within South Africa to the extent that the process or product first arose from another industrial project that previously received approval in terms of section 12G(5) and that process or product has material significance for the South African market:

Provided that such process or product—

- (aa) demonstrates material significance in terms of delivery time, reduced cost or increased quality of function or of longevity; and
 - (bb) could not be introduced to the South African market without a substantial capital investment;

(1 point)
- (b) that project acts as a key component in an industry cluster existing within South Africa, so as to improve the cluster's competitiveness as a whole, and in this regard—
 - (i) the addition of the project at a point within an industry cluster will substantially reduce cost, add quality in terms of function or of longevity or improve the efficiency of the industry cluster; and
 - (ii) a project will be deemed to be a key component in an industry cluster, if the applicant demonstrates—
 - (aa) that the project fills an identified gap within a cluster diagram of the Department of Trade and Industry, which diagram is acceptable to the adjudication committee; or
 - (bb) that the project fills an identifiable gap in an industry cluster;

(1 point)
- (c) that project contains a value-added process, which adds at least 35 per cent value under the formula contemplated in regulation 4(b), for each year of the specified period.

(1 point)

3.3 Business linkages

A strategic industrial project must be regarded as providing general business linkages and must be awarded the number of points indicated, where—

- (a) the project will acquire—
 - (i) at least 20 per cent; or
 - (ii) at least 10 per cent,

(2 points) or
(1 point)
- of its raw materials, intermediate products and services, based on the annual cost to the

industrial project (including direct and indirect operating costs), from small, medium and micro enterprises (excluding any small, medium or micro enterprise which is a connected person, as defined in section 1 of the Income Tax Act, 1962, in relation to the company carrying on that strategic industrial project), which must be measured in each year of the specified period;

- (b) an amount equal to at least 5 per cent of the cost of qualifying industrial assets for the project is expended over the six year period after the date of approval in terms of section 12G(5), in respect of the acquisition, erection, construction or improvement of physical infrastructure in the Republic, including public roads, sewerage, underground telephone lines and other physical infrastructure which is freely available for general public use.

(1 point)

3.4 Direct and indirect employment creation

A strategic industrial project must be regarded as creating direct or indirect employment within the Republic and must be awarded the number of points indicated where, before the end of the specified period, the project will create at least—

- (a) 6 full-time jobs
- (b) 5 full-time jobs
- (c) 4 full-time jobs; or
- (d) 3 full-time jobs

(4 points)
(3 points)
(2 points) or
(1 point)

for each R1 million in cost of industrial assets directly incurred for the project.

4. For the purpose of—

- (a) regulation 3.2(b), an “industry cluster”—
 - (i) involves a concentrated subset of industries interconnected by a flow of purchases and sales that are stronger than the rest of the economy; and
 - (ii) entails linkages throughout the value chain, from suppliers to end producers as well as support and specialised infrastructure;
- (b) regulation 3.2(c), the value-added shall be determined in accordance with the formula—

Gross Project Receipts – Material Inputs
Gross Project Receipts

where—

- (i) “gross project receipts” include all gross income other than income from investment and finance (such as interest, dividends, sales of financial instruments and currency transactions); and
 - (ii) “material inputs” include the direct cost of all raw materials, intermediate products, energy and water used to produce gross project receipts;
- (c) regulation 3.3(a), a business will not qualify as a small, medium or micro enterprise where—
- (i) more than 200 full-time employees are formally employed by that business; or
 - (ii) the annual turnover of that business exceeds R50 million; and
- (d) regulation 3.4, jobs created from indirect employment will be determined as jobs added due to the increased sale of goods and services directly acquired by the project.
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SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 1227

21 November 2001

**REGULASIES GEMAAK INGEVOLGE ARTIKEL 12G(7) VAN DIE
INKOMSTEBELASTINGWET, 1962 (WET NO. 58 VAN 1962)**

Kragtens die bevoegdheid aan my verleen deur artikel 12G(7), maak ek, Trevor Andrew Manuel, Minister van Finansies, in oorleg met die Minister van Handel en Nywerheid, hiermee die regulasies soos in die Bylae hierby uiteengesit word.

T A MANUEL
MINISTER VAN FINANSIES

BYLAE**1. Woordomsrywings**

1.1. In hierdie regulasies, tensy uit die samehang anders blyk, het enige woord of uitdrukking waaraan daar in die Inkomstebelastingwet, 1962, 'n betekenis toegeskryf is, die betekenis aldus daaraan toegeskryf, en beteken—
"datum van kommersiële produksie" die maand waarin die projek 50 persent van sy produksiekapasiteit bereik;
"die gespesifiseerde tydperk" met betrekking tot enige voorwaarde wat deur 'n strategiese nywerheidsprojek nagekom moet word, die tydperk wat begin op die datum van kommersiële produksie en voortduur vir 'n tydperk van drie jaar na daardie datum, of sodanige korter or langer tydperk wat deur die Minister op aanbeveling van die beoordelingskomitee goedgekeur word;
"Suid-Afrikaanse produksie" by die toepassing van regulasies 2 en 3, nie ook enige produksie van enige ander projek wat as 'n kwalifiserende strategiese nywerheidsprojek ingevolge die bepaling van artikel 12G van die Inkomstebelastingwet, 1962, goedgekeur is nie.

Rekenaar-aktiwiteite, rekenaarverwante aktiwiteite sowel as navorsings- en ontwikkelingsaktiwiteite

1.2. By die toepassing van paragrawe (b) en (c) van die omskrywing van "nywerheidsprojek" in artikel 12G(1), het "rekenaar-aktiwiteite en rekenaarverwante aktiwiteite" en "navorsing en ontwikkeling" dieselfde betekenis

soos omskryf in die mees onlangse Standaardnywerheidsklassifikasie soos deur Statistieke Suid-Afrika uitgereik onder die volgende opskrifte—

(a) Rekenaar en rekenaarverwante aktiwiteite

SNK-kode Standaardnywerheidsklassifikasie van alle Ekonomiese Bedrywighe

8610 Apparaatuurraadgewing

8620 Programmatuurraadgewing en -voorsiening

8630 Dataverwerking (behalwe standaard sekretariële dienste)

8640 Databasiswerkzaamhede

(b) Navorsing en Ontwikkeling

SNK-kode Standaardnywerheidsklassifikasie van alle Ekonomiese Bedrywighe

8710 Navorsing en eksperimentele ontwikkeling in natuurwetenskap en ingenieurswese

2. Kriteria vir Strategiese Nywerheidsprojek

Verhoging in produksie en verplasing

2.1 Ten einde te bepaal of 'n nywerheidsprojek produksie van 'n Suid-Afrikaanse nywerheidsektor sal verhoog na inagneming van enige verplasing binne daardie nywerheidsektor, soos in artikel 12G(4)(b) bedoel, moet die Minister tevrede wees dat—

- (a) die projek nie 'n netto vermindering van werksgeleenthede in die sektor waarin die projek geklassifiseer is tot gevolg sal hê nie; en
- (b) die verwagte verlies in produksie vir ander Suid-Afrikaanse ondernemings binne dieselfde nywerheidsektor nie 40 persent van die produksie wat van daardie nywerheidsprojek verwag word, sal oorskry nie, en vir die doel—
 - (i) moet gedurende elke jaar van die gespesifiseerde tydperk aan die 40 persent limiet voldoen word;
 - (ii) is die nywerheidsektor wat gemeet word die laagste beskikbare snk-kode hoofgroep, groep of subgroep soos deur Statistiek Suid-Afrika uitgereik is, wat met die projek verband hou;

- (iii) word produksie gemeet in eenhede (of bruto verkope indien eenhede nie beskikbaar is nie of nie 'n gepaste soortgelyke vergelyking daarstel nie); en
- (iv) kan 'n aansoeker bewys dat die nywerheidsprojek nie die 40 persent limiet vir elke jaar van die gespesifiseerde tydperk sal oorskry nie, deur—
 - (aa) aan te toon dat die totale bestaande vlak van Suid-Afrikaanse produksie nie 40 persent van die totale produksie, wat deur die betrokke mark verbruik word, oorskry nie en vir die doel word verplasing van Suid-Afrikaanse en ander produksie geag plaas te vind in verhouding tot die betrokke persentasie van die totale mark betrokke, soos gemeet op die tydstip van die aansoek om goedkeuring as 'n kwalifiserende strategiese nywerheidsprojek; of
 - (bb) aan te toon dat die strategiese nywerheidsprojek 'n vlak van produksie van minstens 250 persent van die totale bestaande vlak van Suid-Afrikaanse produksie, gemeet op die tydstip van aansoek om goedkeuring as 'n kwalifiserende strategiese nywerheidsprojek, sal bereik; of
 - (cc) feite en omstandighede voor te lê wat aantoon dat die verplasing deur die nywerheidsprojek veroorsaak, nie andersins 40 persent van die totale vlak van Suid-Afrikaanse produksie wat op die tydstip van aansoek om goedkeuring as 'n kwalifiserende strategiese projek bestaan het, oorskry nie.

Uitbreiding van bestaande nywerheidsprojek

2.2 Ten einde te bepaal of 'n uitbreiding van 'n bestaande nywerheidsprojek produksie wesenlik sal verhoog in vergelyking met die van die bestaande nywerheidsprojek, soos bedoel in artikel 12G(4)(c), moet die produksie wat van die uitbreiding verwag word en die bestaande nywerheidsprojek, gelyk wees aan minstens 135 persent van die produksie wat die bestaande nywerheidsprojek, wat teen volle kapasiteit bedryf word, genereer en vir die doel—

- (a) word produksie gemeet in eenhede (of bruto verkope indien eenhede nie beskikbaar is nie of nie 'n gepaste soortgelyke vergelyking daarstel nie); en
- (b) die 135 persent limiet moet gedurende die gespesifiseerde tydperk bereik word en daarna volgehou word.

Gelyktydige voordele

2.3 By die toepassing van artikel 12G(4)(d),—

- (a) word 'n maatskappy geag 'n gelyktydige voordeel te ontvang ingevolge—
 - (i) artikel 37E van die Inkomstebelastingwet, 1962, indien daardie maatskappy op enige aftrekking soos in daardie artikel bedoel, geregtig word na die datum van goedkeuring van 'n projek as 'n kwalifiserende strategiese nywerheidsprojek ingevolge artikel 12G(5); of
 - (ii) artikel 37H van die Inkomstebelastingwet, 1962, indien die maatskappy wat die nywerheidsprojek beoefen belastingvakansiestatus sal geniet na die datum van goedkeuring van daardie projek as 'n kwalifiserende strategiese nywerheidsprojek ingevolge artikel 12G(5); en
- (b) ontvang 'n nywerheidsprojek 'n gelyktydige beleggingsaanspooring wat deur die nasionale regeringsfeer voorsien word, indien daardie projek gedurende enige jaar waarin die maatskappy wat die nywerheidsprojek beoefen op enige addisionele nywerheidsbeleggingstoelae ingevolge artikel 12G(2) geregtig mag wees, enige gelyktydige voordele geniet ingevolge—
 - (i) die Streeknywerheidsontwikkelingsprogram, wat op 1 Mei 1991 in werking getree het;
 - (ii) die Vereenvoudigde Streeknywerheidsontwikkelingsprogram, wat op 1 Oktober 1993 in werking getree het;
 - (iii) die Motor Nywerheid Ontwikkelingsprogram, wat aanvanklik op 1 September 1995 in werking getree het;
 - (iv) die Klein Medium Vervaardigingsontwikkelingsprogram, wat op 1 Oktober 1996 in werking getree het;
 - (v) die Produktiewe Bate Toelaag, wat in Julie 2000 in werking getree het; of
 - (vi) die Klein Medium Onderneming Ontwikkelingsprogram, wat op 1 September 2000 in werking getree het;
- (c) voorheen toegelate aftrekkings of blote gebruik van belastingvakansiestatus gedurende enige tydperk voor goedkeuring ingevolge artikel 12G(5), word nie as 'n gelyktydige voordeel beskou nie.

Nywerheidsdeelnemingsprojek

2.4 By die toepassing van artikel 12G(4)(e) sal 'n nywerheidsprojek 'n nywerheidsdeelnemingsprojek daarstel indien daardie projek of enige maatskappy betrokke by of geassosieer met hierdie projek, gedurende enige jaar waarin die maatskappy wat die nywerheidsprojek beoefen op 'n addisionele nywerheidsbeleggingstoelae ingevolge artikel 12G(2) geregtig

mag wees, enige krediete of voordele vir hierdie projek ingevolge die "National Industry Participation Program" of "Defence Industrial Participation Programme" eis.

Langtermyn kommersiële lewensvatbaarheid

- 2.5 By die toepassing van artikel 12G(4)(f), moet 'n projek langtermyn kommersiële lewensvatbaarheid bewys deur voldoende inligting te voorsien om te bewys dat die projek se verhouding van geraamde voorbelaste verdienste tot verkope gelyk is aan of meer is as die plaaslike of internasionale nywerheidsgemiddeld vir besighede binne die laagste beskikbare snk-kode hoofgroep, groep of subgroep soos deur Statistiek Suid-Afrika uitgereik, wat met die projek geassosieer is, en vir die doel—
- (a) word die verhouding van voorbelaste verdienste tot verkope gemeet as die verhouding van netto inkomste tot verkope omset;
 - (b) moet die lewensvatbaarheidsbepaling binne vyf jaar vanaf die datum van kommersiële produksie bereik word.

3. Kriteria vir Kwalifiserende Strategiese Nywerheidsprojek Met of Sonder Voorkeurstatus

Puntestelsel

- 3.1 Die Minister van Handel en Nywerheid moet 'n strategiese nywerheidsprojek ingevolge artikel 12G(5) as 'n kwalifiserende strategiese nywerheidsprojek goedkeur—
- (a) waar die strategiese nywerheidsprojek minstens 4 uit 10 moontlike punte ingevolge die kriteria in artikel 12G(5) bedoel, bereik;
 - (b) met voorkeurstatus, waar die strategiese nywerheidsprojek minstens 6 punte uit 10 moontlike punte ingevolge die kriteria in artikel 12G(5) bedoel, bereik.

Faktore en puntetoedeling

3.2 Verbetering van nywerheid

'n Strategiese nywerheidsprojek moet geag word 'n nywerheid binne die Republiek te verbeter en moet die aantal punte aangedui toegeken word, waar—

- (a) daardie projek van 'n proses gebruik maak of 'n produk voorsien wat—
 - (i) nie voorheen in die Republiek gebruik is nie, of nuut is vir die Republiek op die tydstip

wat die maatskappy met die projek die aansoek vir goedkeuring as 'n kwalifiserende strategiese nywerheidsprojek indien en daardie proses of produk wesenlike belang vir die Suid-Afrikaanse mark het; of

- (ii) reeds gebruik word of beskikbaar is in Suid-Afrika, tot die mate wat die proses of produk vir die eerste maal ontstaan uit 'n ander nywerheidsprojek wat voorheen ingevolge artikel 12G(5) goedkeuring ontvang het en daardie proses of produk wesenlike belang vir die Suid-Afrikaanse mark het:

Met dien verstande dat daardie proses of produk—

- (aa) wesenlike betekenis in terme van leweringstyd, verminderde koste of verhoogde kwaliteit of funksie of lang lewensduur bewys; en
(bb) nie in die Suid-Afrikaanse mark ingevoer kon word sonder 'n wesenlike kapitale belegging nie;

(1 punt)

- (b) daardie projek as 'n sleutelkomponent in 'n nywerheidsgroepering wat in Suid-Afrika bestaan funksioneer, ten einde die groepering se mededingendheid in die geheel te verbeter, en in die verband—

- (i) sal die daarstelling van die projek op 'n punt binne die nywerheidsgroepering die koste wesenlik verlaag, kwaliteit in terme van funksie of lewensduur sal verhoog of die doeltreffendheid van die nywerheidsgroepering verbeter; en
(ii) word 'n projek geag 'n sleutelkomponent in 'n nywerheidsgroepering te wees, indien die applikant aantoon—

- (aa) dat die projek 'n bepaalde gaping binne 'n groeperingsdiagram van die Departement van Handel en Nywerheid vul, welke diagram vir die beoordelingskomitee aanvaarbaar is; of
(bb) dat daardie projek 'n bepaalde gaping in 'n nywerheidsgroepering vul;

(1 punt)

- (c) dat daardie projek 'n toegevoegde waardeproses bevat, wat minstens 35 persent waarde ingevolge die formule in regulasie 4(b) bedoel, vir elke jaar van die gespesifiseerde tydperk, byvoeg.

(1 punt)

3.3 Besigheidskakeling

'n Strategiese nywerheidsprojek moet geag word algemene besigheidskakeling daar te stel en moet die aantal punte aangedui toegeken word, waar—

- (a) daardie projek—

(i) minstens 20 persent; of

(ii) minstens 10 persent,

van sy grondstof, intermediêre produkte en dienste van klein, medium en mikro-besighede sal verkry (uitgesluit enige klein, medium en mikro-besigheid wat 'n verbonde persoon daarstel, soos in artikel 1 van die Inkomstebelastingwet, 1962, omskryf met betrekking tot die maatskappy wat daardie strategiese nywerheidsprojek beoefen), gebasseer op die jaarlikse koste vir die nywerheidsprojek (ingesluit direk en indirekte lopende koste), wat in elke jaar van die gespesifiseerde tydperk gemeet moet word;

(2 punte) of
(1 punt)

- (b) 'n bedrag gelykstaande aan minstens 5 persent van die koste van die kwalifiserende nywerheidsbates van die projek oor 'n tydperk van ses jaar na die datum van goedkeuring ingevolge artikel 12G(5) gespandeer is, ten opsigte van die verkryging, oprigting, konstruksie of verbetering van die fisiese infrastruktuur in die Republiek, waarby ingesluit is openbare paaie, rioolering, ondergrondse telefoonkabels en ander fisiese infrastruktuur wat vryelik vir algemeen openbare gebruik beskikbaar is.

(1 punt)

3.4 Direkte en indirekte werkskepping

'n Strategiese nywerheidsprojek moet geag word direk of indirek werk binne die Republiek te skep en moet die

punte aangedui toegeken word waar die projek, voor die einde van die gespesifiseerde tydperk, minstens—

- | | | |
|-----|---------------------------------|--------------|
| (a) | 6 voltydse werksgeleenthede | (4 punte) |
| (b) | 5 voltydse werksgeleenthede | (3 punte) |
| (c) | 4 voltydse werksgeleenthede; of | (2 punte) of |
| (d) | 3 voltydse werksgeleenthede | (1 punt) |
- vir elke R1 miljoen in koste van nywerheidsbates wat direk vir die projek aangegaan is, skep.

4. By die toepassing van—

- (a) regulasie 3.2(b), behels 'n "nywerheidsgroepering"—
- (i) 'n gekonsentreerde substel van industrieë wat onderling verbind is deur 'n vloei van aankope en verkope wat sterker is as die res van die ekonomie; en
 - (ii) skakelings deurgaans deur die waardeketting, van verskaffers tot eind vervaardigers sowel as ondersteuning en gespesialiseerde infrastruktuur;
- (b) regulasie 3.2(c), word die toegevoegde waarde bepaal ingevolge die formule—

Bruto Projek Ontvangstes – Grondstof Insette
Bruto Projek Ontvangstes

waar—

- (i) "bruto projek ontvangstes" alle bruto inkomste behalwe inkomste uit beleggings en finansiering (soos rente, dividende, verkope van finansiële instrumente en valutatransaksies) insluit; en
 - (ii) "grondstof insette" die direkte koste van alle rou materiale, tussenprodukte, energie en water verbruik om die bruto projek ontvangstes voort te bring, insluit;
- (c) regulasie 3.3(a), kwalifiseer 'n besigheid nie as 'n klein, medium of mikrobegigheid kwalifiseer nie, waar—
- (i) meer as 200 voltydse werknemers formeel deur daardie besigheid in diens geneem word; of
 - (ii) die jaarlikse omset van daardie besigheid R50 miljoen te bowe gaan; en
- (d) regulasie 3.4, word werksgeleenthede geskep vir indirekte indiensneming bepaal as werksgeleenthede byvoeging weens die toename in verkope van goedere of dienste direk deur die projek verkry.

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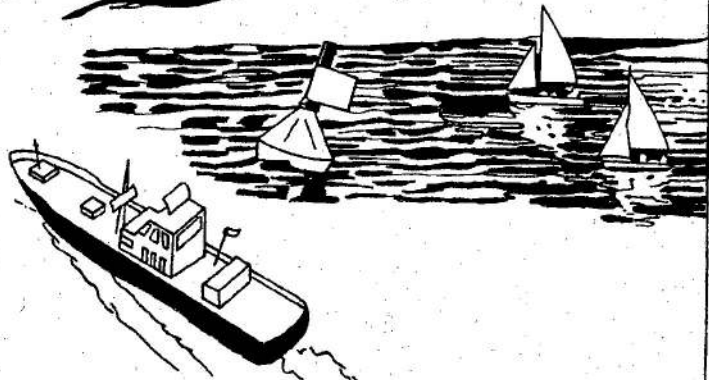
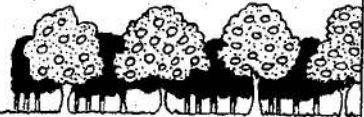
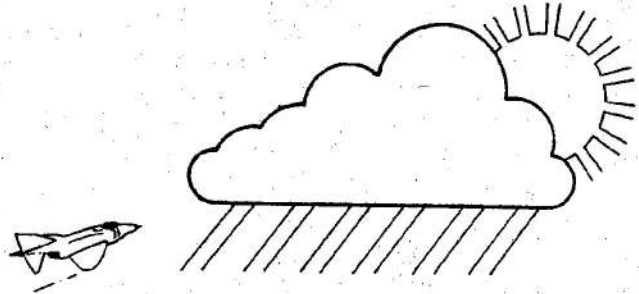
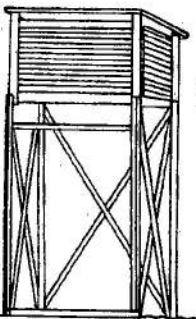
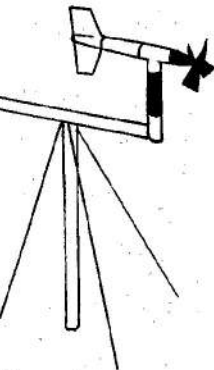
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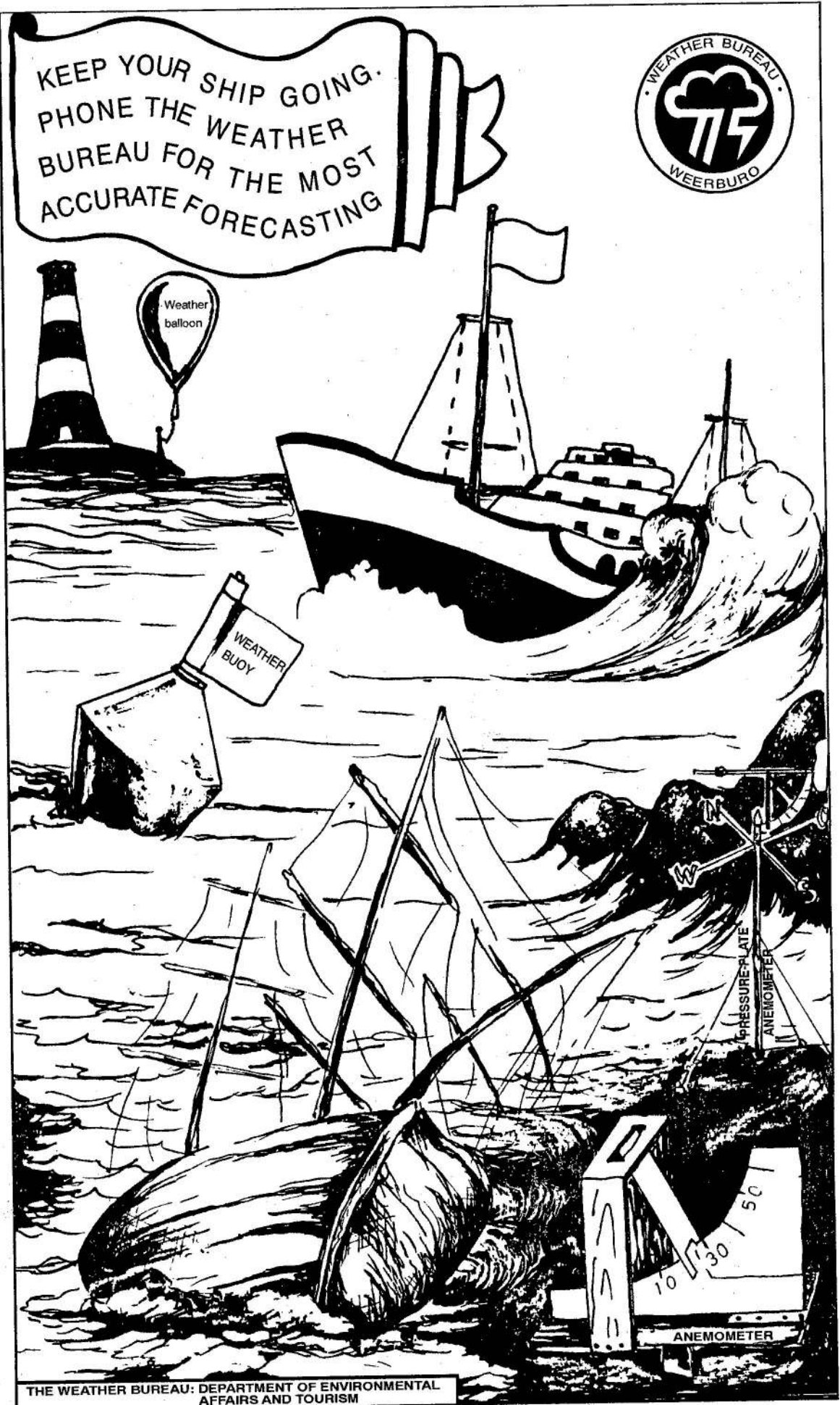
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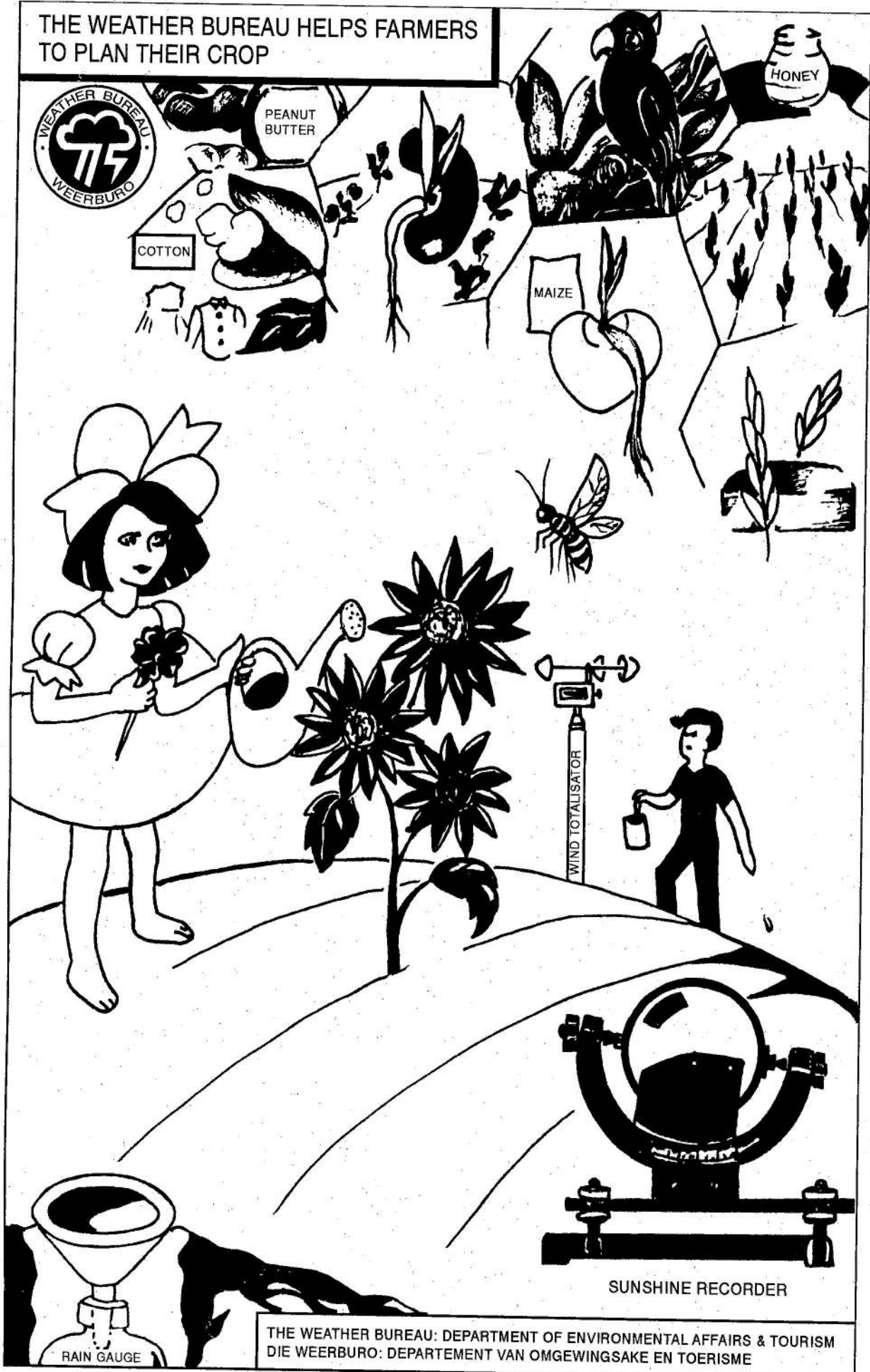
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