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## GENERAL NOTICES

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### NOTICE 307 OF 2012

#### DEPARTMENT OF TRADE AND INDUSTRY

#### 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 **not to approve** an application received for the 12I Tax Allowance Programme.

#### Particulars of applicant

- Name of applicant: **Pioneer Foods (Pty) Ltd - Sasko Pasta**
- **Pioneer Foods (Pty) Ltd - Sasko Pasta** is a project to manufacture dry pasta from wheat & durum flour.
- On 18 November 2011, I as the Minister of Trade and Industry, endorsed the recommendation of the 12I Adjudication Committee meeting held on **2 September 2011 not to approve** the application of Pioneer Foods (Pty) Ltd - Sasko Pasta as an Industrial Policy Project in terms of Section 12I of the Act and the relevant Regulations. The project was awarded 3 points and therefore failed to comply with mandatory requirements and point scoring criteria.

#### 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: Mr A Potgieter  
Telephone No.: 012 394 1427  
Fax No.: 012 394 2427

**NOTICE 308 OF 2012**  
**DEPARTMENT OF TRADE AND INDUSTRY**  
**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 uphold the previous decision not to approve** an application received for the 12I Tax Allowance Programme.

**Particulars of applicant**

- Name of applicant: **Sasol Chemical Industries Ltd (Sasol Polymers Division) - EPU-5 Project**
- **Sasol Chemical Industries Ltd (Sasol Polymers Division) - EPU-5 Project** is a project to manufacture polymer grade ethylene. The project is classifiable under **SIC code 3341**.
- On **10 January 2012**, I as the Minister of Trade and Industry, endorsed the recommendation of the 12I Adjudication Committee meeting of **04 November 2011** to uphold the previous decision not to approve the application of Sasol Chemical Industries Ltd (Sasol Polymers Division) - EPU-5 Project as an Industrial Policy Project in terms of Section 12I of the Act and the relevant Regulations. The project was awarded **6** points, but failed to comply with mandatory requirements of manufacturing assets in the Act.

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**NOTICE 309 OF 2012**  
**DEPARTMENT OF TRADE AND INDUSTRY**  
**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: **Sasol Chemical Industries Ltd (Sasol Wax Division)**
- **Sasol Chemical Industries Ltd (Sasol Wax SA Division)** is a project to manufacture **medium and hard wax and paraffin**. The project will invest a total of **R8 020 089 401**, with the value of qualifying manufacturing assets equal to **R1 626 406 924**. The project is classifiable under SIC code **3323**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery	October 2014	1 626 406 924
<b>Total Qualifying Assets</b>		<b>1 626 406 924</b>

- Date of approval: **10 January 2012**
- Envisaged date of commercial production: **January 2015**
- Additional investment allowance benefit period: **January 2012 to January 2016**
- Additional training allowance benefit period: **January 2012 to January 2018**
- **Sasol Chemical Industries Ltd (Sasol Wax Division)** is approved as a brownfield 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 **Sasol Chemical Industries Ltd (Sasol Wax Division)** is **R350 000 000** (three hundred and fifty million rand).
- The approved amount for the additional **training** allowance is **R3 384 000** (three million three hundred and eighty four thousand rand).
- **Sasol Chemical Industries Ltd (Sasol Wax Division)** is expected to create **94** additional direct jobs before the end of the additional investment allowance benefit period.

- Total potential national revenue to be forgone by virtue of deduction of the approved allowances for **Sasol Chemical Industries Ltd (Sasol Wax Division)** will be **R155 162 602**.

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Telephone No.: 012 394 1427  
Fax No.: 012 394 2427

**NOTICE 310 OF 2012**  
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**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: **Sephaku Fluoride Ltd**
- **Sephaku Fluoride Ltd** is a project to manufacture **Sulphuric Acid, Hydrogen Fluoride, Aluminium Fluoride and Alphydrite**. The project will invest a total of **R 1 395 279 314**, with the value of qualifying manufacturing assets equal to **R 1 373 383 275**. The project is classifiable under SIC code **3359**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery	April 2014	769 003 584
Buildings	April 2014	604 379 692
<b>Total Qualifying Assets</b>		<b>1 373 383 275</b>

- Date of approval: **21 February 2012**
- Envisaged date of commercial production: **01 June 2014**
- Additional investment allowance benefit period: **February 2012 to February 2016**
- Additional training allowance benefit period: **February 2012 to February 2018**
- **Sephaku Fluoride Ltd** is approved as a greenfield project and awarded **7** points and afforded **qualifying** status.
- The approved amount for the additional **investment** allowance in respect of manufacturing assets to be brought into use by **Sephaku Fluoride Ltd** is **R 480 684 146** (four hundred and eighty million six hundred and eighty four thousand one hundred and forty six rand).
- The approved amount for the additional **training** allowance is **R 3 017 772** (three million and seventeen thousand seven hundred and seventy two rand).

- **Sephaku Fluoride Ltd** is expected to create **211** direct jobs before the end of the additional investment allowance benefit period.
- Total potential national revenue to be forgone by virtue of deduction of the approved allowances for **Sephaku Fluoride Ltd** will be **R135 436 537**.

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Private Bag X84  
PRETORIA  
0001

For attention:           Mr A Potgieter  
Telephone No.:         012 394 1016  
Fax No.:                 012 394 2016

**NOTICE 311 OF 2012**  
**DEPARTMENT OF TRADE AND INDUSTRY**  
**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: **Unilever South Africa (Pty) Ltd**
- **Unilever South Africa (Pty) Ltd** is a project to manufacture **liquid personal care products and liquid household care products**. The project will invest a total of **R1 170 714 223**, with the value of qualifying manufacturing assets equal to **R734 767 200**. The project is classifiable under SIC code **3354**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery	October 2013	418 000 000
Buildings	October 2013	316 767 200
<b>Total Qualifying Assets</b>		<b>734 767 200</b>

- Date of approval: **21 February 2012**
- Envisaged date of commercial production: **January 2014**
- Additional investment allowance benefit period: **February 2012 to February 2016**
- Additional training allowance benefit period: **February 2012 to February 2018**
- **Unilever South Africa (Pty) Ltd** is approved as a **brownfield** 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 **Unilever South Africa (Pty) Ltd** is **R257 168 520** (two hundred and fifty seven million one hundred and sixty eight thousand five hundred and twenty rand).
- The approved amount for the additional **training** allowance is **R7 020 000** (seven million and twenty thousand rand).



- **Unilever South Africa (Pty) Ltd** is expected to create **195** additional direct jobs before the end of the additional investment allowance benefit period.
- Total potential national revenue to be forgone by virtue of deduction of the approved allowances for **Unilever South Africa (Pty) Ltd** will be **R73 972 786**.

**Enquiries relating to this publication should be made to:**

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Department of Trade and Industry  
Private Bag X84  
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For attention:           Ms. M Ngobeni  
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Fax No.:                012 394 2016

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