

## GENERAL NOTICE

## DEPARTMENT OF TRADE AND INDUSTRY

## NOTICE OF 2012

## 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: **Nampak Products Limited- Furnace 3 Expansion**
- **Nampak Products Limited** is a project to manufacture **Glass Bottles**. The project will invest a total of **R1 000 000 000**, with the value of qualifying manufacturing assets equal to **R 962 822 536**. The project is classifiable under SIC **3411**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant and Machinery	01 October 2013	877 822 536
<b>Sub Total Plant &amp; Machinery</b>		<b>877 822 536</b>
Buildings	01 October 2013	85 000 000
<b>Sub Total Buildings</b>		<b>85 000 000</b>
<b>Total Qualifying Assets</b>		<b>962 822 536</b>

- Date of approval: **15 July 2012**
- Envisaged date of commercial production: **01 October 2013**
- Additional investment allowance benefit period: **July 2012 to July 2016**
- Additional training allowance benefit period: **July 2012 to July 2018**
- **Nampak Products Limited** is approved as a **Brownfield** project and awarded **8** points and afforded **Preferred** status.
- The approved amount for the additional **investment** allowance in respect of manufacturing assets to be brought into use by **Nampak Products Limited** is **R529 552 395** (five hundred and twenty nine million, five hundred and fifty two thousand, three hundred and ninety five rand).
- The approved amount for the additional **training** allowance is **R 1 548 000** (one million five hundred and forty eight rand)

- **Nampak Products Limited** is expected to create **43** 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 **Nampak Products Limited** will be **R 148 708 110**

**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:	Crystal Papier
Telephone No.:	012 394 1069
Fax No.:	012 394 2069



## GENERAL NOTICE

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## NOTICE OF 2012

## SECTION 12I TAX ALLOWANCE PROGRAMME

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## Particulars of applicant

- Name of applicant: **PhytoAmandla (Pty) Ltd**
- **PhytoAmandla (Pty) Ltd** is a project to manufacture **Biofuel, Glycerine & Crop Meal**. The project will invest a total of **R 2 871 335 050**, with the value of qualifying manufacturing assets equal to **R 2 256 660 000**. The project is classifiable under SIC **3324**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant and Machinery (Phase 1)	01 January 2015	133 466 670
Plant and Machinery (Phase 2)	01 March 2016	73 493 330
<b>Sub Total Plant &amp; Machinery</b>		<b>206 960 000</b>
Buildings (Phase 1)	01 January 2015	1 359 933 330
Buildings (Phase 2)	01 March 2016	689 766 670
<b>Sub Total Buildings</b>		<b>2 049 700 000</b>
<b>Total Qualifying Assets</b>		<b>2 256 660 000</b>

- Date of approval: **15 July 2012**
- Envisaged date of commercial production: **01 March 2015**
- Additional investment allowance benefit period: **July 2012 to July 2016**
- Additional training allowance benefit period: **July 2012 to July 2018**
- **PhytoAmandla (Pty) Ltd** is approved as a **Greenfield** project and awarded **8** points and afforded **Preferred** status.
- The approved amount for the additional **investment** allowance in respect of manufacturing assets to be brought into use by **PhytoAmandla (Pty) Ltd** is **R 900 000 000** (nine hundred million rand).

- The approved amount for the additional **training** allowance is **R 9 504 000** (nine million five hundred and four thousand rand)
- **PhytoAmandla (Pty) Ltd** is expected to create **264** 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 **PhytoAmandla (Pty) Ltd** will be **R 254 661 120**.

**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: André Potgieter  
Telephone No.: 012 394 1427  
Fax No.: 012 394 2427



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## NOTICE OF 2012

## SECTION 12I TAX ALLOWANCE PROGRAMME

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## Particulars of applicant

- Name of applicant: **Unilever South Africa (Pty) Ltd**
- **Unilever South Africa (Pty) Ltd** is a project to manufacture **Ice cream in the form of tubs; cones; multipack and single units**. The project will invest a total of **R665 000 000**, with the value of qualifying manufacturing assets equal to **R600 000 000**. The project is classifiable under SIC code 3020.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery	October 2013	450 000 000
Buildings	October 2013	150 000 000
<b>Total Qualifying Assets</b>		<b>600 000 000</b>

- Date of approval: **02 March 2012**
- Envisaged date of commercial production: **July 2014**
- Additional investment allowance benefit period: **March 2012 to March 2016**
- Additional training allowance benefit period: **March 2012 to February 2018**
- **Unilever South Africa (Pty) Ltd** is approved as a **brownfield** project and awarded **9** points and afforded **preferred** 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 **R330 000 000** (three hundred and thirty million rand).
- The approved amount for the additional **training** allowance is **R12 636 000** (twelve million, six hundred and thirty six thousand rand).
- **Unilever South Africa (Pty) Ltd** is expected to create **351** 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 **R95 938 000**

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

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Department of Trade and Industry  
Private Bag X84  
PRETORIA  
0001

For attention:	Ms. C Papier
Telephone No.:	012 394 1069
Fax No.:	012 394 2069



**NOTICE 310 OF 2012**  
**DEPARTMENT OF TRADE AND INDUSTRY**  
**SECTION 12I TAX ALLOWANCE PROGRAMME**

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**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**.

**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 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  
PRETORIA  
0001

For attention: Ms. M Ngobeni  
Telephone No.: 012 394 1016  
Fax No.: 012 394 2016

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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**.

**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



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## Particulars of applicant

- Name of applicant: **PG Bison Ltd**
- **PG Bison Ltd** is a project to manufacture **medium density fibreboard**. The project will invest a total of **R761 579 358** with the value of qualifying manufacturing assets equal to **R685 000 000**. The project is classified under SIC code **3221**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant and Machinery	January 2014	598 600 000
Buildings	April 2013	86 400 000
<b>Total Qualifying Assets</b>		<b>685 000 000</b>

- Date of approval: **18 November 2011**
- Envisaged date of commercial production: **09 June 2014**
- Additional investment allowance benefit period: **November 2011 to November 2015**
- Additional training allowance benefit period: **November 2011 to November 2017**
- **PG Bison 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 **PG Bison Ltd** is **R 239 750 000** (two hundred and thirty nine million seven hundred and fifty thousand rand).
- The approved amount for the additional **training** allowance is **R2 448 000** (two million four hundred and forty eight thousand rand)
- **PG Bison Ltd** is expected to create **68** 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 **PG Bison Ltd** will be **R192 956 068**.

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For attention:	Ms M Ngobeni
Telephone No.:	012 394 1016
Fax No.:	012 394 2016



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## Particulars of applicant

- Name of applicant: **The Mamba Cement Company (Pty) Ltd**
- **The Mamba Cement Company (Pty) Ltd** is a project to manufacture cement. The project will invest a total of R1 450 000 000, with the value of qualifying manufacturing assets equal to R1 260 784 000. The project is classifiable under SIC code **3424**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant and Machinery	August 2013	1 135 784 000
Buildings	August 2013	125 000 000
<b>Total Qualifying Assets</b>		<b>1 260 784 000</b>

- Date of approval: **18 November 2011**
- Envisaged date of commercial production: **01 November 2013**
- Additional investment allowance benefit period: **November 2011 to November 2015**
- Additional training allowance benefit period: **November 2011 to November 2017**
- **The Mamba Cement Company (Pty) 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 **The Mamba Cement Company (Pty) Ltd** is **R441 274 400** (four hundred and forty one million two hundred and seventy four thousand four hundred rand).
- The approved amount for the additional **training** allowance is **R6 516 000** (six million five hundred and sixteen thousand rand)

- **The Mamba Cement Company (Pty) Ltd** is expected to create **181** 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 **The Mamba Cement Company (Pty) Ltd** will be **R125 381 312**.

**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 M Marumo
Telephone No.:	012 394 1433
Fax No.:	012 394 2433





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NOTICE OF 2011

**SECTION 12I TAX ALLOWANCE PROGRAMME**

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**Particulars of applicant**

- Name of applicant: **Nestle (South Africa) (Pty) Ltd**
- **Nestle (South Africa) (Pty) Ltd** is a project to manufacture **breakfast cereals**. The project will invest a total of **R 531 371 691**, with the value of qualifying manufacturing assets equal to **R 467 003 899**. The project is classifiable under SIC code **3031**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
<b>Phase 1</b>		
Plant & Machinery	June 2012	356 453 899
<b>Phase 2</b>		
Plant and Machinery	June 2015	74 250 000
Additions to buildings	June 2015	36 300 000
<b>Total Qualifying Assets</b>		<b>476 003 899</b>

- Date of approval: **28 October 2011**
- Envisaged date of commercial production: **01 June 2012**
- Additional investment allowance benefit period: **October 2011 to October 2015**
- Additional training allowance benefit period: **October 2011 to October 2017**
- **Nestle (South Africa) (Pty) 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 **Nestle (South Africa) (Pty) Ltd** is **R 163 451 365** (one hundred and sixty three million four hundred and fifty one thousand three hundred and sixty five rand).
- The approved amount for the additional **training** allowance is **R5 004 000** (five million and four thousand rand)

- **Nestle (South Africa) (Pty) Ltd** is expected to create **142** 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 **Nestle (South Africa) (Pty) Ltd** will be **R47 167 502**.

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Private Bag X84  
PRETORIA  
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For attention: Ms M Ngobeni  
Telephone No.: 012 394 1016  
Fax No.: 012 394 2016



## NOTICE 759 OF 2011

## 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: **Arengo 316 (Pty) Ltd**
- Arengo 316 (Pty) Ltd** is a project to manufacture fermentable fuel grade ethanol. The project will invest a total of R 1 800 000 000, with the value of qualifying manufacturing assets equal to R 1 777 130 000. The project is classifiable under SIC code 3329.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery	01 May 2014	1 767 400 000
Additions to buildings	01 May 2014	9 730 000
<b>Total Qualifying Assets</b>		<b>1 777 130 000</b>

- Date of approval: **21 September 2011**
- Envisaged date of commercial production: **01 May 2015**
- Additional investment allowance benefit period: **September 2011 to September 2015**
- Additional training allowance benefit period: **September 2011 to September 2017**
- Arengo 316 (Pty) 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 **Arengo 316 (Pty) Ltd** is R 550 000 000 (five hundred and fifty million rand).
- The approved amount for the additional training allowance is R4 152 151 (four million one hundred and fifty two thousand one hundred and fifty one rand)
- Arengo 316 (Pty) Ltd** is expected to create **167** 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 **Arengo 316 (Pty) Ltd** will be R155 162 602.

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: Ms M Ngobeni  
 Telephone No.: 012 394 1016  
 Fax No.: 012 394 2016

## NOTICE 760 OF 2011

## SECTION 12I TAX ALLOWANCE PROGRAMME

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## Particulars of applicant

- Name of applicant: **Sappi Southern Africa (Pty) Ltd**
- Sappi Southern Africa (Pty) Ltd** is a project to manufacture **chemical cellulose**. The project will invest a total of **R 2 332 000 000**, with the value of qualifying manufacturing assets equal to **R 2 247 243 275**. The project is classifiable under SIC code **3231**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery	April 2013	2 042 871 304
Additions to buildings	April 2013	204 371 971
<b>Total Qualifying Assets</b>		<b>2 247 243 275</b>

- Date of approval: **3 September 2011**
- Envisaged date of commercial production: **June 2013**
- Additional investment allowance benefit period: **August 2011 to August 2015**
- Additional training allowance benefit period: **August 2011 to August 2017**
- Sappi Southern Africa (Pty) Ltd** was awarded **8 points** and afforded **preferred status**.
- The approved amount for the additional investment allowance in respect of manufacturing assets to be brought into use by **Sappi Southern Africa (Pty) Ltd** is **R 550 000 000** (five hundred and fifty million rand).
- The approved amount for the additional training allowance is **R2 232 000** (two million two hundred and thirty two thousand rand)
- Sappi Southern Africa (Pty) Ltd** is expected to create **62 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 **Sappi Southern Africa (Pty) Ltd** will be **R154 624 960**.

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

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## NOTICE OF 2011

## SECTION 12I TAX ALLOWANCE PROGRAMME

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**Particulars of applicant**

- Name of applicant: **Sappi Southern Africa (Pty) Ltd**

1.1 **Sappi Southern Africa (Pty) Ltd** is a project to manufacture **chemical cellulose**. The project will invest a total of **R 2 332 000 000**, with the value of qualifying manufacturing assets equal to **R 2 247 243 275**. The project is classifiable under SIC code 3231.

- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery	April 2013	2 042 871 304
Additions to buildings	April 2013	204 371 971
<b>Total Qualifying Assets</b>		<b>2 247 243 275</b>

- Date of approval: **3 September 2011**
- Envisaged date of commercial production: **June 2013**
- Additional investment allowance benefit period: **August 2011 to August 2015**
- Additional training allowance benefit period: **August 2011 to August 2017**
- **Sappi Southern Africa (Pty) Ltd** was awarded **8** points and afforded **preferred** status.
- The approved amount for the additional **investment** allowance in respect of manufacturing assets to be brought into use by **Sappi Southern Africa (Pty) Ltd** is **R 550 000 000** (five hundred and fifty million rand).
- The approved amount for the additional **training** allowance is **R2 232 000** (two million two hundred and thirty two thousand rand)
- **Sappi Southern Africa (Pty) Ltd** is expected to create **62** 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 Sappi Southern Africa (Pty) Ltd will be R154 624 960.

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



## GOVERNMENT NOTICE

## DEPARTMENT OF TRADE AND INDUSTRY

No. 744

16 September 2011

## 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: **Lomotek Polymers (Pty) Ltd**
- Lomotek Polymers (Pty) Ltd** is a project to manufacture composite plastic pallets. The project will invest a total of **R 141 910 896**, with the value of qualifying manufacturing assets equal to **R 121 770 000**. The project is classifiable under SIC code 3380.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery Phase 1	April 2012	30 442 500
Plant & Machinery Phase 2	April 2012	30 442 500
Plant & Machinery Phase 3	April 2013	60 885 000
Total Qualifying Assets		121 770 000

- Date of approval: **22 June 2011**
- Envisaged date of commercial production: **April 2012**
- Additional investment allowance benefit period: **June 2011 to June 2015**
- Additional training allowance benefit period: **June 2011 to June 2017**
- Lomotek Polymers (Pty) Ltd** was awarded 9 points and afforded preferred status.
- The approved amount for the additional investment allowance in respect of manufacturing assets to be brought into use by **Lomotek Polymers (Pty) Ltd** is
- R 66 973 500** (sixty six million nine hundred and seventy three thousand five hundred rand).
- The approved amount for the additional training allowance is **R1 188 200** (one million one hundred and eighty eight thousand two hundred rand)
- Lomotek Polymers (Pty) Ltd** is expected to create 128 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 **Lomotek Polymers (Pty) Ltd** will be **R19 085 276**.

Enquiries relating to this publication should be made to:

The Secretariat: 12i Tax Allowance Programme  
 Department of Trade and Industry  
 Private Bag X84  
 0001  
 Pretoria

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



## NOTICE 483 OF 2011

## 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: **SA Calcium Carbide (Pty) Ltd**
- SA Calcium Carbide (Pty) Ltd** is a project to manufacture calcium carbide & carbon dioxide. The project will invest a total of **R104 971 550**, with the value of qualifying manufacturing assets equal to **R104 971 550**. The project is classifiable under **SIC code 3341**.

## Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Machinery	June 2012	94 354 858
Buildings	June 2012	10 616 692
Total Qualifying Assets		104 971 550

- Date of approval: **30 May 2011**
- Envisaged date of commercial production: **June 2012**
- Additional investment allowance benefit period: **May 2011 to May 2015**
- Additional training allowance benefit period: **May 2011 to May 2017**
- SA Calcium Carbide (Pty) Ltd** was awarded **8 points** and afforded preferred status.
- The approved amount for the additional investment allowance in respect of manufacturing assets to be brought into use by **SA Calcium Carbide (Pty) Ltd** is **R57 734 353** (fifty seven million seven hundred and thirty four thousand three hundred and fifty three rand), which is the maximum allowance available.
- The approved amount for the additional training allowance is **R 216 000** (two hundred and sixteen thousand rand). **SA Calcium Carbide (Pty) Ltd** is expected to create **6 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 **SA Calcium Carbide (Pty) Ltd** will be **R16 226 099**.

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Department:  
 Trade and Industry  
 REPUBLIC OF SOUTH AFRICA





## GENERAL NOTICES

**NOTICE 480 OF 2011**  
**SECTION 12i TAX ALLOWANCE PROGRAMME**

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**Particulars of applicant**

- Name of applicant: **National Ceramic Industries South Africa (Pty) Ltd**
- National Ceramic Industries South Africa (Pty) Ltd** is a project to manufacture ceramic porcelain tiles. The project will invest a total of R533 400 000, with the value of qualifying manufacturing assets equal to **R532 000 000**. The project is classifiable under SIC code 3423.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Milling plant, spray drier, presses, kilns, selection and wrapping equipment – Phase 1	August 2012	206 000 000
Milling plant, spray drier, presses, kilns, selection and wrapping equipment – Phase 2	August 2012	10 000 000
Milling plant, spray drier, presses, kilns, selection and wrapping equipment – Phase 3	August 2014	53 000 000
Milling plant, spray drier, presses, kilns, selection and wrapping equipment – Phase 4	August 2015	10 000 000
Milling plant, spray drier, presses, kilns, selection and wrapping equipment – Phase 5	August 2016	20 000 000
Sub Total Plant & Equipment		299 000 000
Buildings	April 2012	233 000 000
Total Qualifying Assets		532 000 000

- Date of approval: **03 May 2011**
- Envisaged date of commercial production: **August 2012**
- Additional investment allowance benefit period: **August 2011 to August 2015**
- Additional training allowance benefit period: **August 2011 to August 2017**
- National Ceramic Industries South Africa (Pty) Ltd** was awarded 7 points and afforded preferred status.
- The approved amount for the additional investment allowance in respect of manufacturing assets to be brought into use by **National Ceramic Industries South Africa (Pty) Ltd** is R 186 200 000 (One hundred and eighty six million two hundred thousand rand), which is the maximum allowance available.
- The approved amount for the additional training allowance is **R4 500 000 (Four million five hundred thousand rand)**.
- National Ceramic Industries South Africa (Pty) Ltd** is expected to create **125** 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 **National Ceramic Industries South Africa (Pty) Ltd** will be **R53 396 000**.

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## NOTICE 481 OF 2011

## 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: **Omnia Group (Pty) Ltd - Fertilizer Division**
- Omnia Group (Pty) Ltd - Fertilizer Division** is a project to manufacture Nitric Acid. The project will invest a total of **R1 454 100 000**, with the value of qualifying manufacturing assets equal to **R664 796 837**. The project is classifiable under **SIC code 3342**.
- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant and Machinery Phase 1	September 2011	29 736 060
Plant and Machinery Phase 2	December 2011	52 273 395
Plant and Machinery Phase 3.0	March 2012	35 156 272
Plant and Machinery Phase 3.1	March 2012	452 631 110
Plant and Machinery Phase 3.2	March 2012	95 000 000
<b>Sub Total Plant &amp; Equipment</b>		<b>664 796 837</b>
Buildings		0
<b>Total Qualifying Assets</b>		<b>664 796 837</b>

- Date of approval: **03 May 2011**
- Envisaged date of commercial production: **March 2012**
- Additional investment allowance benefit period: **April 2011 to April 2015**
- Additional training allowance benefit period: **April 2011 to April 2017**
- Omnia Group (Pty) Ltd - Fertilizer Division** was awarded 6 points and afforded preferred status.
- The approved amount for the additional investment allowance in respect of manufacturing assets to be brought into use by **Omnia Group (Pty) Ltd - Fertilizer Division** is **R 232 678 892** (Two hundred and thirty two million six hundred and seventy eight thousand eight hundred and ninety two rand), which is the maximum allowance available.
- The approved amount for the additional training allowance is **R3 924 000** (Three million nine hundred and twenty four thousand rand).
- Omnia Group (Pty) Ltd - Fertilizer Division** is expected to create 109 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 **Omnia Group (Pty) Ltd - Fertilizer Division** will be **R66 248 809**.

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 REPUBLIC OF SOUTH AFRICA



## NOTICE 482 OF 2011

## 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: **Rainbow Nation Renewable Fuels Ltd.**
- Rainbow Nation Renewable Fuels Ltd** is a project to manufacture soybean meal, biodiesel and glycerine. The project will invest a total of **R2 083 320 000**, with the value of qualifying manufacturing assets equal to **R1 743 857 948**. The project is classifiable under **SIC code 3031**.

- Description and costs of qualifying manufacturing assets:

Assets	Expected Date of Assets In Use	Value of Qualifying Assets (R)
Plant & Equipment	July 2012	1 397 132 396
<b>Sub Total Plant &amp; Equipment</b>		<b>1 397 132 396</b>
Buildings		346 725 552
<b>Total Qualifying Assets</b>		<b>1 743 857 948</b>

- Date of approval: **03 May 2011**
- Envisaged date of commercial production: **September 2012**
- Additional investment allowance benefit period: **March 2011 to March 2015**
- Additional training allowance benefit period: **March 2011 to March 2017**
- Rainbow Nation Renewable Fuels Ltd** was awarded 8 points and afforded preferred status.
- The approved amount for the additional investment allowance in respect of manufacturing assets to be brought into use by **Rainbow Nation Renewable Fuels Ltd** is **R 900 000 000** (Nine hundred million rand), which is the maximum allowance available.
- The approved amount for the additional training allowance is **R4 680 000** (Four million six hundred and eighty thousand rand).
- Rainbow Nation Renewable Fuels Ltd** is expected to create 130 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 **Rainbow Nation Renewable Fuels Ltd** will be **R253 310 400**.

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

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