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# GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

## SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 403 26 April 2006

NOTICE TO BE ISSUED IN TERMS OF SECTION 18A OF THE INCOME TAX ACT, 1962 (ACT NO. 58 OF 1962), TO DETERMINE PUBLIC BENEFIT ACTIVITIES FOR PURPOSES OF DEDUCTIBLE DONATIONS TO CERTAIN PUBLIC BENEFIT ORGANISATIONS

By virtue of the power vested in me by section 18A(1)(a) of the Income Tax Act, 1962 (Act No. 58 of 1962), I, Trevor Andrew Manuel, Minister of Finance, hereby determine the following activities, as set out in the Schedule hereto, to be approved public benefit activities for purposes of that section.

MINISTER OF FINANCE

A. MANUEL

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### **SCHEDULE**

### CONSERVATION, ENVIRONMENTAND ANIMAL WELFARE

- (a) Engaging in the conservation, rehabilitation or protection of the natural environment, including flora, fauna or the biosphere.
- (b) The care of animals, including the rehabilitation, or prevention of the **ill**-treatment of animals.
- (c) The promotion of, and education and training programmes relating to, environmental awareness, greening, clean-up or sustainable development projects.