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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

NATIONAL TREASURY

NO. 4846 **17 May 2024**

INCOME TAX ACT, 1962

REGULATIONS

I, Enoch Godongwana, Minister of Finance, under section 11D of the Income Tax Act, 1962 (Act No. 58 of 1962), for the purposes of section 11D of that Act, hereby make the regulations as set out in the Schedule hereto.

E Godongwana
MINISTER OF FINANCE

AMENDMENTS TO THE REGULATIONS IN TERMS OF PARAGRAPH (*e*) OF THE DEFINITION OF "SCIENTIFIC OR TECHNOLOGICAL RESEARCH AND DEVELOPMENT" IN SECTION 11D(1) OF THE INCOME TAX ACT, 1962 ON CRITERIA FOR CLINICAL TRIALS IN RESPECT OF DEDUCTION FOR SCIENTIFIC OR TECHNOLOGICAL RESEARCH AND DEVELOPMENT

30 APRIL 2024

Amendments to the Regulations in terms of paragraph (*e*) of the definition of "scientific or technological research and development" in section 11D (1) of Income Tax Act, 1962 (Act No. 58 of 1962).

SCHEDULE

Definitions

1. In these Regulations, **"the Regulations"** means the regulations published by Government Notice No. R.344 of 23 April 2015.

Amendment of the heading of regulation 2 of the Regulations

2. "Criteria for deduction for scientific or technological research and development in respect of a clinical trial"

Amendment of regulation 2 of the Regulations

3. Regulation 2 of the Regulations is hereby amended by the substitution for the following regulation:

"*(2)* Any scientific or technological research and development being carried on in respect of a clinical trial must, for the purposes of approval under section 11D (9) of the Act, be carried on in accordance with the Guidelines"."

Amendment of the heading of regulation 3 of the Regulations

4. "Exclusions in respect of deduction for scientific or technological research and development in respect of a clinical trial"

Amendment of regulation 3 of the Regulations

5. Regulation 3 of the Regulations is hereby amended by the substitution for the words preceding paragraph (*a*) of the following words:

"*(3)* Despite regulation 2, the following activities do not qualify as scientific or technological research and development in respect of clinical trials being carried on for the purposes of section 11D of the Act":"

Short title and commencement

6. These Regulations —

(*a*) are called the Regulations on the additional criteria for the clinical trials for the purposes of the deduction for scientific or technological research and development in terms of section 11D of the Income Tax Act, 1962; and

(*b*) are deemed to have come into operation on 1 January 2024 and applicable in respect of applications received and expenditure incurred on or after that date.

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