

31 January 2011

Dear member

**RESEARCH AND DEVELOPMENT EXPENDITURE ALLOWANCE: 2010 PERCENTAGE**

Our letter dated 2 November 2009 with regard to the enhanced deduction (150%) under Section 11D of the Income Tax Act, 1962 has reference.

Percentage for calculation of the additional deduction that could be claimed for the period 1 January to 31 December 2010 is 68.18%.

Calculation is as follows: [(actual amount invoiced January to December 2010) x 68.18% x 50%]. Two percentages will be applicable where financial year ends are not the same as that of Winetech, i.e. 31 December.

Please refer to first-mentioned letter for more information of which a copy is also available at [www.winetech.co.za](http://www.winetech.co.za).

If necessary please contact Mr Etienne le Grange at SAWIS (Tel: 021-807 5705).

Kind regards



**J H BOOYSEN  
EXECUTIVE MANAGER**