

DONATE / INVEST — Q&A INFORMATION SHEET

CDI International · We MiND Foundation

This sheet answers the questions we are asked most often, so that your first reply from CDII gives you everything you need. It is general information only, not tax, legal, estate planning or professional advice. Each route described below has its own eligibility criteria, and whether you qualify depends on your circumstances. **It is your responsibility to confirm your position with your own tax adviser, B-BBEE Verification Agency, legal adviser or professional body before relying on it.**

Tax & B-BBEE

Q: Can my company claim both an s18A tax deduction and B-BBEE recognition on the same contribution?

A: Not both under section 18A. An s18A deduction requires a bona fide donation: freely given, with no benefit to the donor or anyone connected to the donor. B-BBEE points are a benefit, so the same Rand cannot be claimed under both s18A and B-BBEE Socio-Economic Development (SED). The routes are:

- **s18A deduction:** for a bona fide donation to CDII, an approved PBO, within the limit of 10% of taxable income. CDII issues a SARS-compliant s18A certificate.
- **B-BBEE SED recognition:** where at least 75% of the value benefits black people and the contribution supports income-generating activity. A business may also be able to deduct a qualifying SED contribution as a business expense under section 11(a) of the Income Tax Act, if that section's requirements are met, but never under s18A as well.

Which is more valuable depends on your tax position and scorecard needs.

Q: What if my company's contribution is for its own employees (for example, SmartCommute participation)?

A: A contribution directed to your own employees is not a donation, so s18A does not apply, and the B-BBEE Codes do not recognise your own employees as SED beneficiaries. It is generally deductible instead as staff welfare expenditure under section 11(a), subject to that section's requirements. Only an unrestricted contribution, which you do not direct to your own employees and for which CDII alone selects the beneficiaries, may qualify for s18A or SED, never both.

Q: Is s18A only for individuals, or can companies claim it too?

A: Both qualify. Individuals and companies can each claim up to 10% of taxable income for the year of assessment on qualifying donations of cash or property to CDII, an approved PBO. Donated time, skills or services do not qualify for an s18A certificate.

Q: Which B-BBEE elements can a contribution to CDII help with?

A: Elements 3, 4 and 5. Element 3 (Skills Development) through learnerships and vocational training. Element 4 (Enterprise & Supplier Development): CDII is a Level 1 contributor, so qualifying procurement spend carries a 135% recognition multiplier. Element 5 (Socio-Economic Development) through contributions to CDII's community programmes, where the criteria above are met.

Q: What about Elements 1 and 2?

A: Ownership (Element 1) and Management Control (Element 2) relate to your own company's equity and board composition, so a contribution to CDII cannot directly affect either. For Ownership, multinationals should ask about the Equity Equivalent Investment Programme (EEIP), a separate, Ministerial-approved route. Worth a direct conversation.

Giving & Recognition

Q: What's the difference between a donation and an investment?

A: Every contribution (a once-off gift, a structured commitment, a skills day, a procurement relationship) is documented and matched to formal recognition: a certificate, a compliance report, an acknowledgement letter or an impact report entry, depending on what qualifies. Contributions are not financial investments and carry no financial return.

Q: Can I give anonymously?

A: Yes, for public recognition: your name won't appear in any public acknowledgement. CDII still holds your details privately, as POPIA requires, to issue your certificate or receipt.

Q: Can I set up a recurring monthly gift?

A: Yes, by debit order set up directly with CDII. Receipts are issued monthly.

Q: I'd like to leave a gift to CDII in my will. Is that possible?

A: Yes. A bequest to CDII, an approved PBO, may qualify for a deduction from the dutiable amount of your estate under section 4(h) of the Estate Duty Act 45 of 1955. CDII can provide a standard bequest clause on request; please discuss it with your own estate planner.

Continuous Professional Development (CPD)**Q: Can volunteer or pro bono time count toward my professional CPD hours?**

A: Often, yes. This applies to advocates and attorneys (LPC), estate agents (PPRA), teachers (SACE), engineers (ECSA), healthcare practitioners (HPCSA and related councils), financial planners (FPI) and other professions whose governing body accepts documented community development or pro bono work. Requirements vary by body, so please check with your own professional body first. Contact CDII before committing time as well; we'll confirm in writing whether the criteria are likely to be met for your specific body. Volunteer time and pro bono services do not qualify for an s18A certificate.

Q: What does CDII provide once the hours are done?

A: A CPD Certificate confirming the hours contributed, the nature of the work and CDII's endorsement for submission to your professional body, plus, where useful, a pro forma invoice at the reasonable market rate for your own firm's impact reporting.

Process & Privacy**Q: What happens after I send an enquiry?**

A: Every contribution starts with a conversation. We confirm the right mechanism in writing before anything proceeds. Banking details are never published; they are sent directly and confidentially to a confirmed contact, once the mechanism is agreed.

Q: Is there a formal, signed option for larger or corporate contributions?

A: Yes: the Notice of Support. It records full POPIA consent and documentation detail, and can be downloaded from the Donate/Invest page, completed and returned by email.

Q: Who do I contact with questions?

A: Adv. Don Leffler, Director: don@wemindfoundation.co.za · +27 72 7113 277. For all POPIA and PAIA enquiries, Louw Allan, Information Officer: information.officer@wemindfoundation.co.za.

POPIA Notice: Community Development Initiatives International NPC (CDII) is a registered Responsible Party under POPIA (IR Reg. 2025-008244). Personal information provided in connection with a contribution is used solely to process that contribution and issue documentation, and will not be used for any other purpose without separate consent. See our Privacy Statement at wemindfoundation.co.za/privacy.

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