Section 37D of the Income Tax Act No. 58 of 1962 (the ITA) provides a globally unique and effective biodiversity finance solution for the long term conservation of South Africa’s protected areas.

**2015**

**AMENDMENT OF TAX LEGISLATION**
Section 37D introduced into the Income Tax Act (ITA), effective on/after 1 March 2015. Amendment of tax legislation & the launch of Section 37D pilot sites across South Africa.

**2016**

**FIRST BIODIVERSITY TAX INCENTIVE RECEIVED**
First successful appropriation of section 37D in a landowner’s tax return.

**2017-2018**

**MAINSTREAMING**
UNDP Pathfinder Award Special Commendation for Innovation in Financing and Resourcing of Protected and Conserved Areas.

**2019**

**UPSCALING**
Upscaling the mainstreaming of section 37D to communal and private landowners across South Africa, through the appointment of a dedicated Tax Extension Officer.

**2020 Onwards**

**NATIONAL TAX EXTENSION**
Provision of tax extension services to all qualifying protected areas countrywide.

1. 8 Pilot Sites
2. First Section 37D deduction claimed
3. 51 communal & private landowners from 23 nature reserves in KZN
4. 8 communal & private landowners from 7 nature reserves in the WC
5. 1 nature reserve in Limpopo
6. 4 nature reserves in the NC
7. Many more across SA to follow

**SECTION 37D ACHIEVEMENTS**

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