



A fully tax deductible opportunity

About BigSky

We seek unique investment opportunities that feed off current inefficiencies in the marketplace. We engage with out-of-the-box thinkers who have unique intellectual property to break away from the norm. We provide a niche and customized funding mechanism to unique business opportunities utilising Section 12J.

One investment with multiple benefits

- 1 Significant tax savings 2 Attractive returns 3 Exciting investment

Industry	Qualifying Companies	Risk Rating	Potential IRR
Medical	Intersight Systems	High	21%
	Primary Spinal Care	High	21%
	MedRent Services	Low	15%
Manufacturing	MaxRentals	Low	15%
Tourism	Baron Lodges	High	28%
Lifestyle	Longmere Lifestyle	Medium	19%

Assumes a 45% tax bracket and 40% inclusion rate. If the investor falls in a lower tax bracket, the IRR figure would be lower.

What is a Section 12J investment?

Section 12J of the Income Tax Act provides a tax incentive for individuals, trusts and companies who invest in a SARS and FSCA approved Venture Capital Company. An investment amount of up to R2,5 million (for individuals and trusts) and R5 million (for corporates) can be claimed as a 100% deduction against taxable income in the year in which the investment is made.

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