



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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## MEDIA STATEMENT

**Extension of deadline for public comments in respect of the following discussion documents:**

**(i) What is the Most Appropriate Tax Regime for the Oil and Gas Industry –Tax Policy Discussion Paper for Public Comment**

**(ii) Reviewing the design, implementation and impact of South Africa’s Research and Development Tax Incentive**

**(iii) Taxation of electronic nicotine and non-nicotine delivery systems (Vaping)**

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National Treasury published the following three discussion documents for public comment on 15 December:

- *What is the Most Appropriate Tax Regime for the Oil and Gas Industry –Tax Policy Discussion Paper for Public Comment* ([link](#))
- *Reviewing the design, implementation and impact of South Africa’s Research and Development Tax Incentive* ([link](#))
- *Taxation of electronic nicotine and non-nicotine delivery systems (Vaping)* ([link](#))

Due to the comment period falling partially over the holiday when many businesses were closed and numerous requests for extension received, the deadline for public comments is hereby extended from 25 January to 7 February 2022.

**Issued by National Treasury**

**Date: 21 January 2022**

