

**NATIONAL ASSEMBLY
QUESTION FOR WRITTEN REPLY
QUESTION NUMBER: 851 [NW1058E]
DATE OF PUBLICATION: 15 MAY 2020**

851. Mr G G Hill-Lewis (DA) to ask the Minister of Finance:

With reference to the tax measures introduced to combat the effects of the Covid-19 pandemic, what (a) is the envisaged (i) number of beneficiaries who will benefit from the skills development levy holiday and (ii) value of the specified levy holiday in each province and (b) number of employers have already made use of the levy holiday to date in each province?

NW1058E

REPLY:

(a) (i) An overall average of 137 576 beneficiaries per month. Regional breakdown is illustrated in the table below.

Taxpayer Region	No Of SDL Debit Returns					Average No Returns for 3 periods
	202002	% Difference 202002/03	202003	% Returns Difference 202003/04	202004	
EASTERN CAPE	7 932	3.28%	7 672	25.14%	5 743	7 116
FREE STATE	4 371	2.59%	4 258	25.58%	3 169	3 933
GAUTENG	72 913	3.67%	70 240	24.98%	52 691	65 281
KWA-ZULU NATAL	19 371	3.63%	18 668	29.39%	13 181	17 073
LIMPOPO	3 450	5.01%	3 277	30.52%	2 277	3 001
MPUMALANGA	6 043	2.86%	5 870	28.36%	4 205	5 373
NORTH WEST	3 525	4.09%	3 381	30.14%	2 362	3 089
NORTHERN CAPE	2 013	2.53%	1 962	24.36%	1 484	1 820
Special Units	11	9.09%	10	-10.00%	11	11
WESTERN CAPE	33 911	2.99%	32 897	21.48%	25 830	30 879
Grand Total	153 540	3.46%	148 235	25.15%	110 953	137 576

(ii) An average of R 1.44 billion per month or R5.77 billion over the four month period. Regional breakdown is illustrated in the table below.

Taxpayer Region	Liability Amount SDL					
	202002	% Liability Amt Difference 202002/03	202003	% Liability Amt Difference 202003/04	202004	Average Liability Amt for 3 periods
EASTERN CAPE	50 281 403	4.00%	48 270 961	27.88%	34 814 641	44 455 668
FREE STATE	20 869 408	6.09%	19 598 357	22.83%	15 124 104	18 530 623
GAUTENG	990 148 698	-6.32%	1 052 689 913	24.05%	799 546 747	947 461 786
KWA-ZULU NATAL	136 671 725	2.87%	132 742 666	24.28%	100 515 687	123 310 026
LIMPOPO	17 633 972	4.30%	16 875 065	25.01%	12 653 802	15 720 946
MPUMALANGA	33 815 765	8.53%	30 931 062	25.19%	23 138 302	29 295 043
NORTH WEST	17 551 107	5.49%	16 587 485	25.42%	12 371 409	15 503 334
NORTHERN CAPE	9 052 237	10.35%	8 115 626	28.76%	5 781 627	7 649 830
Special Units	377 806	-2.80%	388 375	1.07%	384 207	383 463
WESTERN CAPE	257 171 364	-3.17%	265 314 961	23.08%	204 086 815	242 191 047
Grand Total	1 533 573 479	-3.78%	1 591 514 471	24.07%	1 208 417 340	1 444 501 763

(b) The four-month holiday (non- payment) for skills development levy contributions (1 per cent of monthly payroll) made by employers, began on 1 May 2020 and ends on 31 August 2020

May returns (202005) is only due on June 7, 2020 and is therefore not yet available.