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No. 43883

## The Presidency

No. 1188 05 November 2020

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:—

**Act No. 13 of 2020: Disaster Management Tax Relief Act, 2020**

## Die Presidensie

No. 1188 05 November 2020

Hierby word bekend gemaak dat die President sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

**Wet No. 13 van 2020: Wet op Rampbestuurbelastingverligting, 2020**

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**GENERAL EXPLANATORY NOTE:**

- [                    ] Words in bold type in square brackets indicate omissions from existing enactments.
- Words underlined with a solid line indicate insertions in existing enactments.

(English text signed by the President)  
(Assented to 3 November 2020)

**ACT**

**To amend the Employment Tax Incentive Act, 2013, so as to amend certain provisions to provide for tax relief in respect of the COVID-19 pandemic; to make new provision for the tax treatment of certain organisations for disaster relief in respect of the COVID-19 pandemic and of donations to such organisations; to provide for a temporary exemption from liability to pay skills development levies under the Skills Development Levies Act, 1999; and to provide for matters connected therewith.**

**PREAMBLE**

**SINCE** Government implemented measures to combat the worldwide COVID-19 pandemic within the Republic of South Africa;

**AND SINCE** Government is desirous to put measures in place to mitigate the economic impact of the COVID-19 pandemic and to devise a set of interventions that may help to cushion society from these economic difficulties;

**AND SINCE** financial commitments have been made to assist small businesses and their employees affected by the COVID-19 pandemic, Government is desirous of ensuring that those financial commitments have the maximum beneficial results,

**B**E IT THEREFORE ENACTED by the Parliament of the Republic of South Africa, as follows:—

**Definitions and interpretation**

1. (1) In this Act, unless the context indicates otherwise—
- “**COVID-19 disaster relief organisation**” means any non-profit company as defined in section 1 of the Companies Act, 2008 (Act No. 71 of 2008), any trust, or any association of persons that has been incorporated, formed or established in the Republic that carries on activities for the purposes of disaster relief in respect of the COVID-19 pandemic, declared a national disaster on 15 March 2020 by the Minister of Cooperative Governance and Traditional Affairs under section 27(1) of the Disaster Management Act, 2002 (Act No. 57 of 2002);
- “**Income Tax Act**” means the Income Tax Act, 1962 (Act No. 58 of 1962); and

**ALGEMENE VERDUIDELIKENDE NOTA:**

[ ] Woorde in vet druk tussen vierkantige hakies dui skrappings uit bestaande verordeninge aan.

\_\_\_\_\_ Woorde met 'n volstreep daaronder dui invoegings in bestaande verordeninge aan.

(Engelse teks deur die President geteken)  
(Goedgekeur op 3 November 2020)

**WET**

Tot wysiging van die “Employment Tax Incentive Act”, 2013, ten einde sekere bepalings te wysig om voorsiening te maak vir belastingverligting ten opsigte van die COVID-19-pandemie; om nuwe bepalings te verorden vir die belastinghantering van sekere organisasies vir rampverligting ten opsigte van die COVID-19-pandemie en vir skenkings aan sodanige organisasies; om voorsiening te maak vir tydelike kwytstelling van die verpligting om “skills development levies” kragtens die “Skills Development Levies Act”, 1999, te betaal; en om voorsiening te maak vir aangeleenthede wat daarmee verband hou.

**AANHEF**

**AANGESIEN** die Regering maatreëls ingestel het om die wêreldwye COVID-19-pandemie in die Republiek van Suid Afrika te beperk;

**EN AANGESIEN** die Regering begerig is om maatreëls in te stel om die ekonomiese impak van die COVID-19-pandemie te bekamp en om 'n stel van ingrypings te beraam wat mag help om die samelewing van hierdie ekonomiese moeilikhede te buffer;

**EN AANGESIEN** geldelike ondernemings aangegaan is om kleinsake-ondernemings en hulle werknemers wat deur die COVID-19-pandemie geraak is, te help, is die Regering begerig om te verseker dat daardie geldelike ondernemings die grootste hoeveelheid voordelige gevolge het,

**W**ORD DAAR DERHALWE deur die Parlement van die Republiek van Suid-Afrika bepaal, soos volg:—

**Woordomskrywing en uitleg**

- (1) Tensy uit die samehang anders blyk, beteken in hierdie Wet—
  - “**COVID-19-rampverligtingsorganisasie**” enige maatskappy sonder winsbejag soos omskryf in artikel 1 van die Maatskappywet, 2008 (Wet No. 71 van 2008), enige trust, of enige liggaam van persone wat in die Republiek ingelyf, gevorm of ingelyf is wat bedrywighede uitvoer vir die doel van rampverligting ten opsigte van die COVID-19-pandemie, wat op 15 Maart 2020 deur die Minister van Samewerkende Regering en Tradisionele Aangeleenthede tot nasionale ramp verklaar is kragtens artikel 27(1) van die Wet op Rampbestuur, 2002 (Wet No. 57 van 2002);
  - “**Inkomstebelastingwet**” die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962);
  - en

“**Solidarity Fund**” means the Solidarity Response Fund, registered with the Companies and Intellectual Property Commission as a non-profit company under registration number 2020/179561/08.

(2) Subsection (1) is deemed to have come into operation on 1 April 2020.

(3) For the purposes of sections 2, 3, 4, 5 and 6 of this Act, any term or expression that has been defined in the Employment Tax Incentive Act, 2013 (Act No. 26 of 2013), bears the meaning so assigned. 5

(4) For the purposes of sections 7, 8 and 9 of this Act, any term or expression that has been defined in the Income Tax Act bears the meaning so assigned.

**Amendment of section 1 of Act 26 of 2013, as amended by section 112 of Act 43 of 2014, section 93 of Act 15 of 2016, section 101 of Act 23 of 2018 and section 78 of Act 34 of 2019** 10

2. (1) Section 1 of the Employment Tax Incentive Act, 2013, is hereby amended—

(a) by the substitution in subsection (1) for the definition of “monthly remuneration” of the following definition: 15

“**‘monthly remuneration’**—

(a) where an employer employs and pays remuneration to a qualifying employee [**for at least 160 hours in a month**], means the amount paid or payable to the qualifying employee by the employer in respect of a month; [**or** 20

(b) **where an employer employs a qualifying employee and pays remuneration to that employee for less than 160 hours in a month, means an amount calculated in terms of section 7(5);]**”; and

(b) by the substitution in subsection (1) for the definition of “monthly remuneration” of the following definition: 25

“**‘monthly remuneration’**—

(a) where an employer employs and pays remuneration to a qualifying employee for at least 160 hours in a month, means the amount paid or payable to the qualifying employee by the employer in respect of a month; or 30

(b) where an employer employs a qualifying employee and pays remuneration to that employee for less than 160 hours in a month, means an amount calculated in terms of section 7(5);”.

(2) Paragraph (a) of subsection (1) is deemed to have come into operation on 1 May 2020 and applies in respect of any remuneration paid on or after that date but on or before 31 July 2020. 35

(3) Paragraph (b) of subsection (1) is deemed to have come into operation on 1 August 2020 and applies in respect of any remuneration paid on or after that date.

**Amendment of section 4 of Act 26 of 2013, as amended by section 113 of Act 43 of 2014, section 141 of Act 25 of 2015, section 94 of Act 15 of 2016, section 91 of Act 17 of 2017 and section 79 of Act 34 of 2019** 40

3. (1) Section 4 of the Employment Tax Incentive Act, 2013, is hereby amended—

(a) by the substitution for subsection (1) of the following subsection: 45

“(1) An employer is not eligible to receive the employment tax incentive in respect of an employee in respect of a month if the wage paid to that employee in respect of that month is less than—

(a) **the higher of** the amount payable by virtue of a wage regulating measure applicable to that employer or the amount contemplated in

“Solidariteitsfonds” die “Solidarity Response Fund”, geregistreer by die Kommissie vir Maatskappye en Intellektuele Eiendom as maatskappy sonder winsbejag, registrasienommer 2020/179561/08.

(2) Subartikel (1) word geag in werking te getree het op 1 April 2020.

(3) By die toepassing van artikels 2, 3, 4, 5 en 6 van hierdie Wet, dra enige woord of uitdrukking wat in die “Employment Tax Incentive Act”, 2013 (Wet No. 26 van 2013), omskryf is sodanige betekenis. 5

(4) By die toepassing van artikels 7, 8 en 9 van hierdie Wet, dra enige woord of uitdrukking wat in die Inkomstebelastingwet omskryf is sodanige betekenis.

**Ku antswisiwa ka xiyenge xa 1 xa Nawu wa xa Nawu wa 26 lembe ralemba ra 2013, tani hi loko xi antswisiwa hi xiyenge xa 112 xa Nawu wa 43 lembe ra 2014, xiyenge xa 93 xa Nawu wa 15 lembe ra 2016, xiyenge xa 101 xa Nawu wa 23 lembe ra 2018 na xiyenge xa 78 xa Nawu wa 34 lembe ra 2019** 10

2. (1) Xiyenge xa 1 xa Employment Tax Incentive Act, 2013, hi lexi xi antswisiweke— 15

(a) hi ku siviwa eka xiyengentsongo xa (1) ka nhlamuselo ya “muholo wa n’hwet” ya nhlamuselo leyi yi landzelaka:

“**muholo wa n’hwet**”—

(a) laha mutholi a tholaka na ku hakela muholo eka muthoriwa loyi a ringaneleke [ku ringana 160 wa tiawara hi n’hwet], swivula ntsengo lowu wu hakeriwaka eka muthoriwa loyi a ringanelaka hi muthori hi mayelana na n’hwet; [kumbe 20

(b) laha mutholi a tholaka muthoriwa loyi a ringanelaka nakona a hakela muholo eka muthoriwa yaloye eka tiawara leti ti nga hansi ka 160 hi n’hwet, swivula ntsengo lowu wu khakhuletiweke hi ku ya hi xiyenge xa ehansi ka 7(5);]”; na 25

(b) hi ku siviwa eka xiyengentsongo xa (1) ka nhlamuselo ya “muholo wa n’hwet” ya nhlamuselo leyi yi landzelaka:

“**muholo wa n’hwet**”—

(a) laha mutholi a tholaka na ku hakela muholo eka muthoriwa loyi a ringaneleke ku ringana 160 wa tiawara hi n’hwet, swivula ntsengo lowu wu hakeriwaka eka muthoriwa loyi a ringanelaka hi muthori hi mayelana na n’hwet; kumbe 30

(b) laha mutholi a tholaka muthoriwa loyi a ringanelaka nakona a hakela muholo eka muthoriwa yaloye eka tiawara leti ti nga hansi ka 160 hi n’hwet, swivula ntsengo lowu wu khakhuletiweke hi ku ya hi xiyenge xa 7(5)ehansi ka;”. 35

(2) Ndzimana ya (a) ya xiyengentsongo xa (1) yi ehleketeleriwa ku va yi sungule ku tirha hi ti 1 Mudyaxihi 2020 nakona yi tirhisiwa mayelana na muholo wun’wana na wun’wana lowu wu hakeriwaka hi siku kumbe endzaku ka siku rolero kambe ku nga si fika kumbe hi ti 31 Mawuwani 2020. 40

(3) Ndzimana ya (b) ya xiyengentsongo xa (1) yi ehleketeleriwa ku va yi sungule ku tirha hi ti 1 Mhawuri 2020 nakona yi tirhisiwa mayelana na muholo wun’wana na wun’wana lowu wu hakeriwaka hi siku kumbe endzaku ka siku rolero.

**Ku antswisiwa ka xiyenge xa 4 xa Nawu wa 26 lembe ra 2013, tani hi loko xi antswisiwa hi xiyenge xa 113 xa Nawu wa 43 lembe ra 2014, xiyenge 141 xa Nawu wa 25 lembe ra 2015, xiyenge 94 xa Nawu wa 15 lembe ra 2016, xiyenge 91 xa Nawu wa 17 lembe ra 2017 na xiyenge xa 79 xa Nawu wa 34 lembe ra 2019** 45

3. (1) Xiyenge xa 4 xa Employment Tax Incentive Act, 2013, hi lexi xi antswisiweke— 50

(a) hi ku siviwa eka xiyengentsongo xa (1) ka xiyengentsongo lexi xi landzelaka:

“(1) Muthori a nga fanelanga ku kuma ku vuyeriwa hi xibalo xa matholelo mayelana na muthoriwa wa nkarhi wa n’hwet loko muholo lowu hakeriwaka muthoriwa yaloye eka n’hwet yoleyo wu ri ehansi ka ehansi ka— 55

(a) **ehenhla ka**] ntsengo lowu hakeriwaka hikwalaho ka muholo lowu lawulaka mipimo lowu tirhaka eka muthori yaloye kumbe ntsengo lowu wu kombisiweke eka xiyenge xa 4(1) xa National Minimum

section 4(1) of the National Minimum Wage Act, 2018 (Act No. 9 of 2018), or Schedule 2 to that Act; or

(b) if the amount of the wage payable to an employee by an employer is not subject to any wage regulating measure or not subject to section 3 of the National Minimum Wage Act, 2018 (Act No. 9 of 2018), or exempt under section 15 of that Act— 5

(i) where the employee is employed and paid remuneration for at least 160 hours in a month, the amount of R2 000 in respect of a month; or

(ii) where the employee is employed and paid remuneration for less than 160 hours in a month, an amount that bears to the amount of R2 000 the same ratio as 160 hours bears to the number of hours that the employee was employed for and paid remuneration by that employer in that month].”; and 10 15

(b) by the substitution for subsection (1) of the following subsection:

“(1) An employer is not eligible to receive the employment tax incentive in respect of an employee in respect of a month if the wage paid to that employee in respect of that month is less than—

(a) the higher of the amount payable by virtue of a wage regulating measure applicable to that employer or the amount contemplated in section 4(1) of the National Minimum Wage Act, 2018 (Act No. 9 of 2018), or Schedule 2 to that Act; or 20

(b) if the amount of the wage payable to an employee by an employer is not subject to any wage regulating measure or not subject to section 3 of the National Minimum Wage Act, 2018 (Act No. 9 of 2018), or exempt under section 15 of that Act— 25

(i) where the employee is employed and paid remuneration for at least 160 hours in a month, the amount of R2 000 in respect of a month; or 30

(ii) where the employee is employed and paid remuneration for less than 160 hours in a month, an amount that bears to the amount of R2 000 the same ratio as 160 hours bears to the number of hours that the employee was employed for and paid remuneration by that employer in that month.”. 35

(2) Paragraph (a) of subsection (1) is deemed to have come into operation on 1 May 2020 and applies in respect of any remuneration paid on or after that date but on or before 31 July 2020.

(3) Paragraph (b) of subsection (1) is deemed to have come into operation on 1 August 2020 and applies in respect of any remuneration paid on or after that date. 40

**Amendment of section 6 of Act 26 of 2013, as amended by section 115 of Act 43 of 2014 and section 80 of Act 34 of 2019**

4. (1) Section 6 of the Employment Tax Incentive Act, 2013, is hereby amended—

(a) by the substitution in paragraph (a) for subparagraph (i) of the following subparagraph: 45

“(i) (aa) is not less than 18 years old and not more than 29 years old at the end of any month in respect of which the employment tax

Wage Act, 2018 (Nawu ya. 9 lembe ra 2018), kumbe Xedulu ya 2 ya Nawu walowo; kumbe

- (b) loko ntsengo wa muholo lowu wu hakelakaka eka muthoriwa hi muthori a wu fambelana na xin'we xa swinawana leswi swi lawulaka muholo kumbe wu nga fambelani na xiyenge xa 3 xa National Minimum Wage Act, 2018 (Act No. 9 lembe ra 2018), kumbe wu nga weli ehansi ka xiyenge xa 15 xa Nawu walowo—
- (i) laha muthoriwa a thoriweke nakona a hakeriwa muholo kuringana 160 wa tiawara hi n'hwet, ntsengo wa R2 000 mayelana na n'hwet; kumbe
- (ii) laha muthoriwa a thoriweke nakona a hakeriwa muholo wa le hansi ka 160 wa tiawara hi n'hwet, ntsengo lowu wu fambelanaka na ntsengo wa R2 000 mpimo lowu wu fanaka na 160 wa tiawara wu fambelana na nhlayo ya tiawara leti muthoriwa a nga thoriwa tona a tlhela a hakeriwa muholo hi muthori eka n'hwet yaleyo].” na
- (b) hi ku siviwa eka xiyengentsongo xa 4(1) ka xiyengentsongo lexi xi landzelaka:

“(1) Muthori a nga fanelanga ku kuma ku vuyeriwa hi xibalo xa matholelo mayelana na muthoriwa wa nkarhi wa n'hwet loko muholo lowu hakeriwaka muthoriwa yoloye eka n'hwet yoleyo wu ri ehansi kaehansi ka—

(a) ehenhla ka ntsengo lowu hakeriwaka hikwalaho ka muholo lowu lawulaka mipimo lowu tirhaka eka muthori yoloye kumbe ntsengo lowu wu kombisiweke eka xiyenge xa 4(1) xa National Minimum Wage Act, 2018 (Act No. 9 lembe ra 2018), kumbe Xedulu ya 2 eka Nawu walowo; kumbe

(b) loko ntsengo wa muholo lowu hakeriwaka muthoriwa hi muthori wu nga landzi pimo wihi kumbe wihi lowu lawulaka muholo kumbe wu nga yi hi xiyenge xa 3 xa National Minimum Wage Act, 2018 (Nawu ya 9 lembe ra 2018), kumbe wu nga weli ehansi ka xiyenge xa 15 xa Nawu walowo—

(i) laha muthoriwa a thoriweke nakona a hakeriwa muholo wo ringana 160 wa tiawara hi n'hwet, ntsengo R2 000 mayelana na n'hwet; kumbe

(ii) laha muthoriwa a thoriweke nakona a hakeriwa muholo wa le hansi ka 160 wa tiawara hi n'hwet, ntsengo lowu eka R 2000 wu nga na ntsengo owu fambelanaka rhexiyo leyi fanaka na nhlayo ya masiku lawa muthoriwa a ya tirheke eka n'hwet yoleyo wu fambelana na nhlayo ya masiku lawa muthoriwa a ta wa a ya tirhile loko muthoriwa a thoriwile ku ringana n'hwet hinkwayoehansi ka.”.

(2) Ndzimana ya (a) ya xiyengentsongo xa (1) yi ehleketeleriwa ku va yi sungule ku tirha hi ti 1 Mudyaxihi 2020 nakona yi tirhisiwa mayelana na muholo wun'wana na wun'wana lowu wu hakeriwaka hi siku kumbe endzaku ka siku rolero kambe ku nga si fika kumbe hi ti 31 Mawuwani 2020.

(3) Ndzimana ya (b) ka xiyengentsongo xa (1) yi ehleketeleriwa ku va yi sungule ku tirha hi tiyi ehleketeleriwa ku va yi sungule ku tirha hi ti1 Mhawuri 2020 nakona yi tirhisiwa mayelana na muholo wun'wana na wun'wana lowu wu hakeriwaka hi siku kumbe endzaku ka siku rolero.

**Ku antswisiwa ka xiyenge xa 6 xa Nawu wa 26 lembe ra 2013, tani hi loko xi antswisiwa hi xiyenge xa 115 xa Nawu wa 43 lembe ra 2014 na xiyenge xa 80 xa Nawu wa 34 lembe ra 2019**

4. (1) Xiyenge xa 6 xa Employment Tax Incentive Act, 2013, hi lexi xi antswisiweke—

(a) hi ku siviwa ka ndzimana ya (a) eka ndzimanantsongo ya (i) ya ndzimanantsongo leyi yi landzelaka:

“(i) (aa) a nga ri ehansi ka 18 wa malembe hi vukhale naswona a nga hundzi 29 wa malembe hi vukhale ekuheleni ka n'hwet yihi na yihi leyi ku

- incentive is claimed and was employed by the employer or an associated person on or after 1 October 2013 in respect of employment commencing on or after that date;
- (bb) is not less than 18 years old and not more than 29 years old at the end of any month in respect of which the employment tax incentive is claimed and was employed by the employer or an associated person before 1 October 2013 in respect of employment commencing on or before that date; or
- (cc) is not less than 30 years old and not more than 65 years old at the end of any month in respect of which the employment tax incentive is claimed;”;
- (b) by the substitution in paragraph (a) for subparagraph (i) of the following subparagraph:
- “(i) [(aa)] is not less than 18 years old and not more than 29 years old at the end of any month in respect of which the employment tax incentive is claimed **[and was employed by the employer or an associated person on or after 1 October 2013 in respect of employment commencing on or after that date;**
- (bb) **is not less than 18 years old and not more than 29 years old at the end of any month in respect of which the employment tax incentive is claimed and was employed by the employer or an associated person before 1 October 2013 in respect of employment commencing on or before that date; or**
- (cc) **is not less than 30 years old and not more than 65 years old at the end of any month in respect of which the employment tax incentive is claimed];”;**
- (c) by the deletion of paragraph (e); and
- (d) by the insertion after paragraph (d) of the following paragraph:
- “(e) was employed by the employer or an associated person on or after 1 October 2013 in respect of employment commencing on or after that date;”.
- (2) Paragraphs (a) and (c) of subsection (1) are deemed to have come into operation on 1 April 2020 and apply in respect of any remuneration paid on or after that date but on or before 31 July 2020.
- (3) Paragraphs (b) and (d) of subsection (1) are deemed to have come into operation on 1 August 2020 and apply in respect of any remuneration paid on or after that date.

**Amendment of section 7 of Act 26 of 2013, as amended by section 116 of Act 43 of 2014, section 95 of Act 15 of 2016, section 92 of Act 17 of 2017, section 5 of Act 32 of 2019 and section 81 of Act 34 of 2019**

5. (1) Section 7 of the Employment Tax Incentive Act, 2013, is hereby amended—
- (a) by the substitution in subsection (2) for the words preceding paragraph (a) of the following words:
- “(2) During each month of the first 12 months in respect of which an employer employs a qualifying employee contemplated in section 6(a)(i)(aa) or 6(a)(ii) or (iii), the amount of the employment tax incentive in respect of that qualifying employee, if the monthly remuneration of the employee is—”;



- vuyeriwa hi xibalo xa matholelo ku koxiwekeehansi ka nakona a thoriwile hi muthori kumbe munhu loyi a khumbhekaka hi ti kumbe endzhaku ka 1 Nhlangua 2013 mayelana na ntirho lowu wu sungulaka hi ti kumbe dnhaku ka siku roero;
- (bb) a nga ri ehansi ka 18 wa malembe hi vukhale naswona a nga hundzi 29 wa malembe hi vukhale ekuheleni ka n'hwet i yih i na yih i ley i ku vuyeriwa hi xibalo xa matholelo ku koxiweke nakona a thoriwile hi muthori kumbe munhu loyi a khumbhekaka hi ti kumbe endzhaku ka 1 Nhlangua 2013 mayelana na ntirho lowu wu sungulaka hi ti kumbe dnhaku ka siku roeroehansi kaNhlangua; kumbe
- (cc) a nga li hansi ka malembe yaehansi ka 30 hi vukhale nakona a nga le hansi ka 65 wa malembe hivukhale emahelweni ya n'hwet i yin'wana na yin'wana mayelana na laha xibalo xa muholo wa vatirhi xi koxiweke;";
- (b) hi ku siviwa ka ndzimana ya (a) eka ndzimanantsongo ya (i) ya ndzimanantsongo ley i yi landzelaka:
- “(i) [(aa)] a nga ri ehansi ka 18 wa malembe hi vukhale naswona a nga hundzi 29 wa malembe hi vukhale ekuheleni ka n'hwet i yih i na yih i ley i ku vuyeriwa hi xibalo xa matholelo ku koxiweke [nakona a thoriwile hi muthori kumbe munhu loyi a khumbhekaka hi ti kumbe endzhaku ka 1 Nhlangua 2013 mayelana na ntirho lowu wu sungulaka hi ti kumbe dnhaku ka siku roero;
- (bb) a nga ri ehansi ka 18 wa malembe hi vukhale naswona a nga hundzi 29 wa malembe hi vukhale ekuheleni ka n'hwet i yih i na yih i ley i ku vuyeriwa hi xibalo xa matholelo ku koxiweke nakona a thoriwile hi muthori kumbe munhu loyi a khumbhekaka hi ti kumbe endzhaku ka 1 Nhlangua 2013 mayelana na ntirho lowu wu sungulaka hi ti kumbe dnhaku ka siku roero; kumbe
- (cc) a nga li hansi ka malembe ya 30 hi vukhale nakona a nga le hansi ka 65 wa malembe hivukhale emahelweni ya n'hwet i yin'wana na yin'wana mayelana na laha xibalo xa muholo wa vatirhi xi koxiwekeehansi kaNhlanguaehansi kaNhlanguaehansi ka];";
- (c) hi ku susiwa ka ndzimana ya (e); na
- (d) ku ngenisiwa endzhaku ka ndzimana ya (d) ya ndzimana ley i yi landzelaka:
- “(e) a thoriwile hi muthori kumbe munhu loyi wa tirhisanaka hi ti kumbe endzhaku ka ti 1 Nhlangua 2013 mayelana na ntirho lowu wu sunguleke hi siku kumbe endzhaku ka siku roero;”.
- (2) Tindzimana ya (a) na (c) ta xiyengentsongo xa (1) ti ehleketeleriwa ku va yi sungule ku tirha hi ti 1 Dzivamusoko 2020 nakona ti tirhisiwa mayelana na muholo wun'wana na wun'wana lowu wu hakeriwaka hi siku kumbe endzaku ka siku rolero kambe ku nga si fika kumbe hi ti 31 Mawuwani 2020.
- (3) Tindzimana (b) na (d) ta xiyengentsongo xa (1) ti ehleketeleriwa ku va ti sungule ku tirha hi ti 1 Mhawuri 2020 nakona ti tirhisiwa mayelana na muholo wun'wana na wun'wana lowu wu hakeriwaka hi siku kumbe endzaku ka siku rolero.
- Ku antswisiwa ka xiyenge xa 7 xa Nawu wa 26 lembe ra 2013, tani hi loko xi antswisiwa hi xiyenge xa 116 xa Nawu wa 43 lembe ra 2014, xiyenge xa 95 xa Nawu wa 15 lembe ra 2016, xiyenge xa 92 xa Nawu wa 17 lembe ra 2017, xiyenge xa 5 xa Nawu wa 32 lembe ra 2019 na xiyenge xa 81 xa Nawu wa 34 lembe ra 2019**

5. (1) Xiyenge xa 7 xa Employment Tax Incentive Act, 2013, hi lexi xi antswisiweke—

- (a) hi ku siviwa eka xiyengentsongo xa (2) ka marito lawa ya rhangelaka ndzimana ya (a) ya marito lawa ya landzelaka:

“(2) Eka n'hwetoi yin'wana na yin'wana ya tin'hwet i ta 12 to sungula leti muthori a tholaka muthoriwa loyi a fikelelaka loyi a khombisiweke eka xiyenge xa 6(a)(i)(aa) kumbe 6(a)(ii) kumbe (iii), ntsengo waj ku vuyeriwa hi xabalo xa matholelo mayelana na muthoriwa yoloye a fikelelaka, loko muholo wa muthoriwa wa n'hwet i wu riwa muthoriwa—”;

- (b) by the substitution in subsection (2) for the words preceding paragraph (a) of the following words:  
 “(2) During each month of the first 12 months in respect of which an employer employs a qualifying employee **[contemplated in section 6(a)(i)(aa) or 6(a)(ii) or (iii)]**, the amount of the employment tax incentive in respect of that qualifying employee, if the monthly remuneration of the employee is—”;
- (c) by the substitution in subsection (2) for paragraph (a) of the following paragraph:  
 “(a) less than R2 000, is an amount equal to **[50 per cent]** 87,5 per cent of the monthly remuneration of the employee;”;
- (d) by the substitution in subsection (2) for paragraph (a) of the following paragraph:  
 “(a) less than R2 000, is an amount equal to **[87,5 per cent]** 50 per cent of the monthly remuneration of the employee;”;
- (e) by the substitution in subsection (2) for paragraph (b) of the following paragraph:  
 “(b) R2 000 or more but less than R4 500, is an amount of **[R1 000]** R1 750;”;
- (f) by the substitution in subsection (2) for paragraph (b) of the following paragraph:  
 “(b) R2 000 or more but less than R4 500, is an amount of **[R1 750]** R1 000;”;
- (g) by the substitution in subsection (2)(c) for subparagraphs (ii) and (iii) of the following subparagraphs:  
 “(ii) ‘A’ represents the amount of **[R1 000]** R1 750;  
 (iii) ‘B’ represents the number **[0,5]** 0,875;”;
- (h) by the substitution in subsection (2)(c) for subparagraphs (ii) and (iii) of the following subparagraphs:  
 “(ii) ‘A’ represents the amount of **[R1 750]** R1 000;  
 (iii) ‘B’ represents the number **[0,875]** 0,5;”;
- (i) by the substitution in subsection (3) for the words preceding paragraph (a) of the following words:  
 “(3) During each of the 12 months after the first 12 months that the same employer employs the qualifying employee contemplated in section 6(a)(i)(aa) or 6(a)(ii) or (iii), the amount of the employment tax incentive in respect of that qualifying employee, if the monthly remuneration of the employee is—”;
- (j) by the substitution in subsection (3) for the words preceding paragraph (a) of the following words:  
 “(3) During each of the 12 months after the first 12 months that the same employer employs the qualifying employee **[contemplated in section 6(a)(i)(aa) or 6(a)(ii) or (iii)]**, the amount of the employment tax incentive in respect of that qualifying employee, if the monthly remuneration of the employee is—”;
- (k) by the substitution in subsection (3) for paragraph (a) of the following paragraph:  
 “(a) less than R2 000, is an amount equal to **[25 per cent]** 62,5 per cent of the monthly remuneration of the employee;”;
- (l) by the substitution in subsection (3) for paragraph (a) of the following paragraph:  
 “(a) less than R2 000, is an amount equal to **[62,5 per cent]** 25 per cent of the monthly remuneration of the employee;”;

- (b) hi ku siviwa eka xiyengentsongo xa (2) ka marito lawa ya rhangela ndzimana ya (a) ya marito lawa ya landzelaka:  
 “(2) Eka n’hwetoi yin’wana na yin’wana ya tin’hweti ta 12 to sungula leti muthori a tholaka muthoriwa loyi a fikelelaka [**loyi a khombisiweke eka xiyenge xa 6(a)(i)(aa) kumbe 6(a)(ii) kumbe (iii)**], ntsengo wa ku vuyeriwa hi xabalo xa matholelo mayelana na muthoriwa yoloye a fikelelaka, loko muholo wa muthoriwa wa n’hweti wu riwa muthoriwa—”;
- (c) hi ku siviwa eka xiyengentsongo xa (2) ka ndzimana ya (a) ya ndzimana leyi yi landzelaka:  
 “(a) ehansi ka R2 000, i ntsengo lowu wu ringanaka na [**50 wa tipesente**] 87,5 wa tipesente ta muholo wa n’hweti wa muthoriwa;”;
- (d) hi ku siviwa eka xiyengentsongo xa (2) ka ndzimana ya (a) ya ndzimana leyi yi landzelaka:  
 “(a) ehansi ka R2 000, i ntsengo lowu wu ringanaka na [**87,5 wa tipesente**] 50 wa tipesente ta muholo wa n’hweti wa muthoriwa;”;
- (e) hi ku siviwa eka xiyengentsongo xa (2) ka ndzimana ya (b) ya ndzimana leyi yi landzelaka:  
 “(b) R2 000 kumbe ku tlula kambe ehansi ka R4 500, i ntsengo wa [**R1 000**] R1 750;”;
- (f) hi ku siviwa eka xiyengentsongo xa (2) ka ndzimana ya (b) ya ndzimana leyi yi landzelaka:  
 “(b) R2 000 kumbe ku tlula kambe ehansi ka R4 500, i ntsengo wa [**R1 750**] R1 000;”;
- (g) hi ku siviwa eka xiyengentsongo xa (2)(c) ka tindzimana ta (ii) na (iii) ta tindzimana leti ti landzelaka:  
 “(ii) ‘A’ yi yimela ntsengo wa [**R1 000**] R1 750;  
 (iii) ‘B’ yi yimela nomboro ya [**0,5**] 0,875;”;
- (h) hi ku siviwa eka xiyengentsongo xa (2)(c) ka tindzimana ta (ii) na (iii) ta tindzimana leti ti landzelaka:  
 “(ii) ‘A’ yi yimela ntsengo wa [**R1 750**] R1 000;  
 (iii) ‘B’ yi yimela nomboro ya [**0,875**] 0,5;”;
- (i) hi ku siviwa eka xiyengentsongo xa (3) ka marito lawa ya rhangela ndzimana ya (a) ya marito lawa ya landzelaka:  
 “(3) Hi nkarhi wa yin’wana na yin’wana ya tin’hweti ta 12 endzhaku ka 12 wa tin’hweti leto sungula leti muthori un’we a tholaka muthoriwa loyi a fikelela tanihi loko swi kombisiwile eka xiyenge xa 6(a)(i)(aa) kumbe 6(a)(ii) kumbe (iii), ntsengo wa ku vuyeriwa hi xibalo xa matholelo mayelana na muthori loyi a fikelelaka, loko muholo wa muthoriwa wa n’hweti wu ri—”;
- (j) hi ku siviwa eka xiyengentsongo xa (3) ka marito lawa ya rhangela ndzimana ya (a) ya marito lawa ya landzelaka:  
 “(3) Hi nkarhi wa yin’wana na yin’wana ya tin’hweti ta 12 endzhaku ka 12 wa tin’hweti leto sungula leti muthori un’we a tholaka muthoriwa loyi a fikelela [**tanihi loko swi kombisiwile eka xiyenge xa 6(a)(i)(aa) kumbe 6(a)(ii) kumbe (iii)**], ntsengo wa ku vuyeriwa hi xibalo xa matholelo mayelana na muthori loyi a fikelelaka, loko muholo wa muthoriwa wa n’hweti wu ri—”;
- (k) hi ku siviwa eka xiyengentsongo xa (3) ka ndzimana ya (a) ya ndzimana leyi yi landzelaka:  
 “(a) ehansi ka R2 000, i ntsengo lowu wu ringanaka na [**25 wa tipesente**] 62,5 wa tipesente ta muholo wa n’hweti wa muthoriwa;”;
- (l) hi ku siviwa eka xiyengentsongo xa (3) ka ndzimana ya (a) ya ndzimana leyi yi landzelaka:  
 “(a) ehansi ka R2 000, i ntsengo lowu wu ringanaka na [**62,5 wa tipesente**] 25 wa tipesente ta muholo wa n’hweti wa muthoriwa;”;

- (m) by the substitution in subsection (3) for paragraph (b) of the following paragraph:  
“(b) R2 000 or more but less than R4 500, is an amount of **[R500] R1 250;**”;
- (n) by the substitution in subsection (3) for paragraph (b) of the following paragraph:  
“(b) R2 000 or more but less than R4 500, is an amount of **[R1 250] R500;**”;
- (o) by the substitution in subsection (3)(c) for subparagraphs (ii) and (iii) of the following subparagraphs:  
“(ii) ‘A’ represents the amount of **[R500] R1 250;**  
(iii) ‘B’ represents the number **[0,25] 0,625;**”;
- (p) by the substitution in subsection (3)(c) for subparagraphs (ii) and (iii) of the following subparagraphs:  
“(ii) ‘A’ represents the amount of **[R1 250] R500;**  
(iii) ‘B’ represents the number **[0,625] 0,25;**”;
- (q) by the insertion after subsection (3) of the following subsection:  
“(3A) During each month—  
(a) after the first 24 months that the same employer employs a qualifying employee contemplated in section 6(a)(i)(aa) or 6(a)(ii) or (iii); or  
(b) that the employer employs a qualifying employee contemplated in section 6(a)(i)(bb) or (cc),  
the amount of the employment tax incentive in respect of that qualifying employee, if the monthly remuneration of the employee is—  
(i) less than R2000, an amount equal to 37,5% of the monthly remuneration of the employee;  
(ii) R2 000 or more but less than R4 500, an amount of R750;  
(iii) R4 500 or more but less than R6 500, an amount determined in accordance with the formula:  
 $X = A - (B \times (C - D))$   
in which formula—  
(aa) ‘X’ represents the amount of the monthly employment tax incentive that must be determined;  
(bb) ‘A’ represents the amount of R750;  
(cc) ‘B’ represents the number 0,375;  
(dd) ‘C’ represents the amount of the monthly remuneration of the employee; and  
(ee) ‘D’ represents the amount of R4 500; or  
(iii) R6 500 or more, an amount of nil.”;
- (r) by the deletion of subsection (3A);
- (s) by the substitution for subsection (5) of the following subsection:  
“(5) If an employer employs a qualifying employee for less than 160 hours in a month, the employment tax incentive to be received in respect of that month in respect of that qualifying employee must be an amount that bears to the total amount calculated in terms of subsection (2) **[or]**, (3) **or (3A)** the same ratio as the number of hours that the qualifying employee was employed and is paid remuneration in respect of those hours by that employer in that month bears to the number 160.”;
- (t) by the substitution for subsection (5) of the following subsection:  
“(5) If an employer employs a qualifying employee for less than 160 hours in a month, the employment tax incentive to be received in respect of that month in respect of that qualifying employee must be an amount that bears to the total amount calculated in terms of subsection (2) **[,]** **or (3) [or (3A)]** the same ratio as the number of hours that the qualifying employee was employed and is paid remuneration in respect of those hours by that employer in that month bears to the number 160.”.

- (m) hi ku siviwa eka xiyengentsongo xa (3) ka ndzimana ya (b) ya ndzimana leyi yi landzelaka:  
“(b) R2 000 kumbe ku tlula kambe ehansi ka R4 500, i ntsengo wa **[R500] R1 250;**”;
- (n) hi ku siviwa eka xiyengentsongo xa (3) ka ndzimana ya (b) ya ndzimana leyi yi landzelaka:  
“(b) R2 000 kumbe ku tlula kambe ehansi ka R4 500, i ntsengo wa **[R1 250] R500;**”;
- (o) hi ku siviwa eka xiyengentsongo xa (3)(c) ka tindzimanantsongo ta (ii) na (iii) ta tindzimanantsongo leti ti landzelaka:  
“(ii) ‘A’ yi yimela ntsengo wa **[R500] R1 250;**  
(iii) ‘B’ yi yimela nomboro ya **[0,25] 0,625;**”;
- (p) hi ku siviwa eka xiyengentsongo xa (3)(c) ka tindzimanantsongo ta (ii) na (iii) ta tindzimanantsongo leti ti landzelaka:  
“(ii) ‘A’ yi yimela ntsengo wa **[R1 250] R500;**  
(iii) ‘B’ yi yimela nomboro ya **[0,625] 0,25;**”;
- (q) hi ku nghenisiwa endzaku ka xiyengentsongo xa (3) ka xiyengentsongo lexi xi landzelaka:  
“(3A) Eka n’hweti yin’wana na yin’wana—  
(a) endzhaku ka tin’hweti ta 24 leti muthori un’we a tholaka muthoriwa loyi a nga ringanela loyi a kombisiweke eka xiyenge xa 6(a)(i)(aa) kumbe 6(a)(ii) kumbe (iii); kumbe  
(b) leswaku muthori u thola muthoriwa loyi a nga ringanela loyi a kombisiweke eka xiyenge xa 6(a)(i)(bb) kumbe (cc),  
Ntsengo wa xibalo xa swa muholo wa swa ntirho mayelana na mutirhi yaloye a ringaneleke, loko muholo wa n’hweti wa muthoriwa wu ri—  
(i) ehansi ka R2000, ntsengo lowu wu ringanaka na 37.5% ya muholo wa n’hweti wa muthoriwa;  
(ii) R2000 kumbe ku tlula kambe ehansi ka R4 500, ntsengo wa R750;  
(iii) R4 500 kumbe ku tlula kambe ehansi ka R6 500, ntsengo lowu wu vekiweke hikuya hi fomula:  
$$X = A - (B \times (C - D))$$
  
eka fomula yihi—  
(aa) ‘X’ yi yimela ntsengo wa xibalo xa ntirho xa n’hweti lexi xi faneleke xi vekiwa;  
(bb) ‘A’ yi yimela ntsengo wa R750;  
(cc) ‘B’ yi yimela nomboro ya 0,375;  
(dd) ‘C’ yi yimela ntsengo wa muholo wa n’hweti wa muthoriwa; na  
(ee) ‘D’ yi yimela ntsengo wa R4 500; kume  
(iii) R6 500 kumbe kutlula, ntsengo wa nili.”;
- (r) hi ku susiwa ka xiyengentsongo xa (3A);
- (s) hi ku siviwa eka xiyengentsongo xa (5) ka xiyengentsongo lexi xi landzelaka:  
“(5) Loko muthori a thola muthoriwa loyi a nga ringanela ku ringana tiawarha ta le ehansi ka 160 hi n’hweti, xibalo xa muholo lexi xi faneleke ku kumeka mayelana na n’hweti yaleyo mayelana na muthoriwa loyi a nga ringanela xi fanele xi va ntsengo lowu wu fambelanaka na nkatsakanyo wa ntsengo lowu wu khakhuletiweke hi ku ya hi xiyengentsongo xa (2) **[kumbe]**, (3) **kumbe (3A)** mpimo lowu wu fanaka na nhlayo ya tiawara leti muthoriwa loyi a ringaneleke a thoriweke tona nakona wu hakeriwa mayelana na tiawara teto hi muthori eka n’hweti yaleyo yi fambelanaka na nhlayo ya 160.”;
- (t) hi ku siviwa eka xiyengentsongo xa (5) ka xiyengentsongo lexi xi landzelaka:  
“(5) Loko muthori a thola muthoriwa loyi a nga ringanela ku ringana tiawarha ta le ehansi ka 160 hi n’hweti, xibalo xa muholo lexi xi faneleke ku kumeka mayelana na n’hweti yaleyo mayelana na muthoriwa loyi a nga ringanela xi fanele xi va ntsengo lowu wu fambelanaka na nkatsakanyo wa ntsengo lowu wu khakhuletiweke hi ku ya hi xiyengentsongo xa (2) **[,]** kumbe, (3) **[kumbe (3A)]** mpimo lowu wu fanaka na nhlayo ya tiawara leti muthoriwa loyi a ringaneleke a thoriweke tona nakona wu hakeriwa mayelana na tiawara teto hi muthori eka n’hweti yaleyo yi fambelanaka na nhlayo ya 160.”.

(2) Paragraphs (a), (c), (e), (g), (i), (k), (m), (o), (q) and (s) of subsection (1) are deemed to have come into operation on 1 April 2020 and apply in respect of any remuneration paid on or after that date but on or before 31 July 2020.

(3) Paragraphs (b), (d), (f), (h), (j), (l), (n), (p), (r) and (t) of subsection (1) are deemed to have come into operation on 1 August 2020 and apply in respect of any remuneration paid on or after that date. 5

**Amendment of section 10 of Act 26 of 2013, as amended by section 118 of Act 43 of 2014 and section 142 of Act 25 of 2015**

6. (1) Section 10 of the Employment Tax Incentive Act, 2013, is hereby amended—  
(a) by the substitution for subsection (1) of the following subsection: 10

“(1) At the end of [**the period for which the employer is required to render a return in terms of paragraph 14(3)(a) of the Fourth Schedule to the Income Tax Act**] each month, payment of an amount equal to the excess contemplated in section 9(1) must be claimed from the South African Revenue Service in the form and manner and at the time and place prescribed by the Commissioner for the South African Revenue Service.”; and 15

(b) by the substitution for subsection (1) of the following subsection:

“(1) At the end of [**each month**] the period for which the employer is required to render a return in terms of paragraph 14(3)(a) of the Fourth Schedule to the Income Tax Act, payment of an amount equal to the excess contemplated in section 9(1) must be claimed from the South African Revenue Service in the form and manner and at the time and place prescribed by the Commissioner for the South African Revenue Service.”. 20 25

(2) Paragraph (a) of subsection (1) is deemed to have come into operation on 1 April 2020 and applies in respect of any remuneration paid on or before 31 July 2020.

(3) Paragraph (b) of subsection (1) is deemed to have come into operation on 1 August 2020 and applies in respect of any remuneration paid on or after that date.

**COVID-19 disaster relief organisation deemed to be public benefit organisation 30**

7. (1) Any COVID-19 disaster relief organisation must be deemed to be a public benefit organisation, as defined in section 30(1) of the Income Tax Act for the purposes of that Act, if that COVID-19 disaster relief organisation—

(a) carries on a public benefit activity contemplated in paragraph (a) of the definition of “public benefit activity”; and 35

(b) meets the requirements set out in section 30(3) of that Act and is approved, as a public benefit organisation, by the Commissioner, subject to—

(i) that COVID-19 disaster relief organisation complying with all the conditions imposed by section 30 of that Act in respect of a public benefit organisation; and 40

(ii) any power granted to the Commissioner to withdraw the approval of any public benefit organisation under section 30 of that Act.

(2) If the Commissioner has not approved any COVID-19 disaster relief organisation as a public benefit organisation or small business funding entity by 30 September 2020, the organisation must— 45

(a) within six months or such longer period as the Commissioner may allow in order to consider an application for approval made on or before that date; or

(2) Tindzimana (*a*), (*c*), (*e*), (*g*), (*i*), (*k*), (*m*), (*o*), (*q*) na (*s*) ta xiyengentsongo xa (1) ti ehleketeleriwa ku va ti sungule ku tirha hi ti 1 Dzivamusoko 2020 nakona ti tirhisiwa mayelana na muholo wun'wana na wun'wana lowu wu hakeriwaka hi siku kumbe endzaku ka siku rolero kambe ku nga si fika kumbe hi ti 31 Mawuwani 2020.

(3) Tindzimana (*b*), (*d*), (*f*), (*h*), (*j*), (*l*), (*n*), (*p*), (*r*) na (*t*) ta xiyengentsongo xa (1) ti ehleketeleriwa ku va yi sungule ku tirha hi ti 1 Mhawuri 2020 nakona yi tirhisiwa mayelana na muholo wun'wana na wun'wana lowu wu hakeriwaka hi siku kumbe endzaku ka siku rolero.

**Ku antswisiwa ka xiyenge xa 10 xa Nawu wa 26 lembe ra 2013, tani hi loko xi antswisiwa hi xiyenge xa 118 xa Nawu wa 43 lembe ra 2014 na xiyenge xa 142 xa Nawu wa 25 lembe ra 2015**

6. (1) Xiyenge xa 10 xa Employment Tax Incentive Act, 2013, hi lexi xi antswisiweke—

(a) hi ku siviwa eka xiyengentsongo xa (1) ka xiyengentsongo lexi xi landzelaka:  
“(1) Eku heteleleni ka **[nkarhi lowu muthori a lavekaka ku nyika mbuyelo hi ku ya hi ndzimana ya 14(3)(a) ya Xedulu ya Vumune eka Income Tax Act]** n'hweti na n'hweti, hakelo ya ntsengo lowu ringanaka na ku hundzisa lo ku kombisiweke eka xiyenge xa 9(1) wu fanele ku koxiwa eka Mitirho ya Xibalo ya afrika-Dzonga eka fomo na ndlela na hi nkarhi na ndhawu leyi vekikeke hi Khomixinara wa Mitirho ya Xibalo ya AfrikaDzonga.”; na

(b) hi ku siviwa eka xiyengentsongo xa (1) ka xiyengentsongo lexi xi landzelaka:  
“(1) Eku heteleleni ka **[n'hweti yin'wana na yin'wana] nkarhi lowu muthori a lavekaka ku nyika mbuyelo hi ku ya hi ndzimana ya 14(3)(a) ya Xedulu ya Vumune eka Income Tax Act**, hakelo ya ntsengo lowu ringanaka na ku hundzisa lo ku kombisiweke eka xiyenge xa 9(1) wu fanele ku koxiwa eka Mitirho ya Xibalo ya afrika-Dzonga eka fomo na ndlela na hi nkarhi na ndhawu leyi vekikeke hi Khomixinara wa Mitirho ya Xibalo ya AfrikaDzonga.”.

(2) Ndzimana ya (*a*) ya xiyengentsongo xa (1) yi ehleketeleriwa ku va yi sungule ku tirha hi ti 1 Dzivamusoko 2020 nakona ti tirhisiwa mayelana na muholo wun'wana na wun'wana lowu wu hakeriwaka hi siku kumbe endzaku ka siku rolero kambe ku nga si fika kumbe hi ti 31 Mawuwani 2020.

(3) Ndzimana ya (*b*) ya xiyengentsongo xa (1) yi ehleketeleriwa ku va yi sungule ku tirha hi ti 1 Mhawuri 2020 nakona yi tirhisiwa mayelana na muholo wun'wana na wun'wana lowu wu hakeriwaka hi siku kumbe endzaku ka siku rolero.

**COVID-19-rampverligtingsorganisasie geag om openbare weldaadsorganisasie te wees**

7. (1) Enige COVID-19-rampverligtingsorganisasie word geag om openbare weldaadsorganisasie te wees, soos omskryf in artikel 30(1) van die Inkomste-belastingwet by die toepassing van daardie Wet, indien daardie COVID-19-rampverligtingsorganisasie—

(a) 'n openbare weldaadsaktiwiteit beoefen soos omskryf in paragraaf (*a*) van die omskrywing van “openbare weldaadsaktiwiteit”; en

(b) aan die vereistes voldoen uiteengesit in artikel 30(3) van daardie Wet en goedgekeur is, as openbare weldaadsorganisasie, deur die Kommissaris, onderworpe daaraan dat—

(i) daardie COVID-19-rampverligtingsorganisasie voldoen aan al die voorwaardes opgelê deur artikel 30 van daardie Wet ten opsigte van 'n openbare weldaadsorganisasie; en

(ii) enige mag toegeken aan die Kommissaris om enige goedkeuring van 'n openbare weldaadsorganisasie kragtens artikel 30 van daardie Wet terug te trek.

(2) Indien die Kommissaris teen 30 September 2020 enige COVID-19-rampverligtingsorganisasie nie as openbare weldaadsorganisasie of kleinsake-befondingsentiteit goedgekeur het nie, moet die organisasie—

(a) binne ses maande of sodanige langer tydperk as wat die Kommissaris mag toelaat ten einde 'n aansoek te oorweeg om goedkeuring gemaak op of voor daardie datum; of

(b) as part of the dissolution of the organisation, transfer, or take reasonable steps to transfer, its remaining assets to any public benefit organisation, institution, board or body or the government as contemplated in section 30(3)(b)(iii) of the Income Tax Act, failing which, an amount of taxable income, determined as contemplated under section 30(7) of that Act at the end of the day on 30 September 2020, must be deemed to have accrued to that COVID-19 disaster relief organisation on 1 August 2020. 5

(3) Subsection (1) is deemed to have come into operation on 1 April 2020 and applies until 30 September 2020.

(4) Subsection (2) is deemed to have come into operation on 1 April 2020. 10

#### **Deduction in respect of donation to COVID-19 disaster relief organisation and increase in annual donations limit for donations to Solidarity Fund**

8. (1) There must be allowed to be deducted, in accordance with section 18A of the Income Tax Act, subject to subsection (2), from the taxable income of any taxpayer, so much of the sum of any *bona fide* donations made by that taxpayer in cash or of property made in kind, which was actually paid or transferred during the year of assessment by that taxpayer to a COVID-19 disaster relief organisation. 15

(2) If the total amount of deductions under section 18A(1)(a), (b), (bA) and (c) of the Income Tax Act and subsection (1) exceeds the amount allowed to be deducted under section 18A(1)(B) of the Act, the portion of the excess attributable to payment or transfer to the Solidarity Fund must, notwithstanding section 18A(1)(B) of that Act, be allowed to be deducted up to a maximum of 10 per cent of the taxable income (excluding any retirement fund lump sum benefit, retirement fund lump sum withdrawal benefit and severance benefit) of the taxpayer as calculated before allowing any deduction under this section or section 6quat(1C) or 18A of the Income Tax Act. 20

(3) An amount deducted under subsection (2) must not be carried forward under the proviso to section 18A(1)(B) of the Income Tax Act. 25

(4) Subsections (1), (2) and (3) are deemed to have come into operation on 1 April 2020 and apply in respect of—

(a) a company, in respect of any amount paid or property transferred on or after 1 April 2020 but on or before 30 September 2020 in respect of any year of assessment during which that amount was paid; 30

(b) a trust, in respect of any amount paid or property transferred on or after 1 April 2020 but on or before 30 September 2020 in respect of any year of assessment ending on or after 1 April 2020 but on or before 28 February 2021; and 35

(c) a person other than a company or a trust, in respect of any amount paid or property transferred on or after 1 April 2020 but on or before 30 September 2020 in respect of any year of assessment ending on or after 1 April 2020 but on or before 28 February 2021.

#### **Amounts received or accrued from COVID-19 disaster relief organisation not included in remuneration** 40

9. (1) For the purposes of paragraph 2(4) of the Fourth Schedule to the Income Tax Act, any amount paid by a COVID-19 disaster relief organisation, on behalf of an employer, must be deducted or excluded by the employer from remuneration, as defined in that Schedule, in calculating the balance of remuneration referred to in that paragraph. 45

(2) Subsection (1) is deemed to have come into operation on 1 April 2020 and applies in respect of any amount received or accrued on or after that date but on or before 30 September 2020.

#### **Temporary exemption from skills development levy**

10. (1) Any employer, as defined in section 1 of the Skills Development Levies Act, 1999 (Act No. 9 of 1999), must be exempt from liability for and payment, in terms of section 3 of that Act, of the levy, as defined in section 1 of that Act. 50



(b) as deel van die ontbinding van die organisasie, sy oorblywende bates oordra, of redelike stappe doen tot oordrag, aan enige openbare weldaadsorganisasie, instelling, raad of liggaam of die regering soos beoog in artikel 30(3)(b)(iii) van die Inkomstebelastingwet, by ontstentenis waarvan 'n bedrag van belasbare inkomste, bepaal soos beoog ingevolge artikel 30(7) van daardie Wet aan die einde van die dag op 30 September 2020, geag word om toegeval het aan daardie COVID-19-rampverligtingsorganisasie op 1 Augustus 2020. 5

(3) Subartikel (1) word geag in werking te getree het op 1 April 2020 en is van toepassing tot 30 September 2020.

(4) Subartikel (2) word geag in werking te getree het op 1 April 2020. 10

#### **Aftrekking ten opsigte van skenking aan COVID-19-rampverligtingsorganisasie en verhoging in jaarlikse skenkingslimiet vir skenkings aan Solariditeitsfonds**

8. (1) Daar moet toegelaat word om afgetrek te word, ingevolge artikel 18A van die Inkomstebelastingwet, behoudens subartikel (2), van die belasbare inkomste van enige belastingpligtige, soveel van die somtotaal van enige *bona fide* skenkings gemaak deur daardie belastingpligtige in kontant of goedere, wat werklik betaal of oorgedra is tydens die jaar van aanslag deur daardie belastingpligtige na 'n COVID-19-rampverligtingsorganisasie. 15

(2) Indien die totale bedrag van aftrekkings kragtens artikel 18A(1)(a), (b), (bA) en (c) van die Inkomstebelastingwet en subartikel (1) die bedrag wat toegelaat word om afgetrek te word kragtens artikel 18A(1)(B) van die Wet te bowe gaan, word die gedeelte van die oorskot toeskryfbaar aan betaling of oordrag aan die Solidariteitsfonds, ondanks artikel 18A(1)(B) van daardie Wet, toegelaat om afgetrek te word tot maksimum van 10 persent van die belasbare inkomste (buiten enige uitree enkelbedragvoordeel, uitree enkelbedragvoordeel onttrekking en skeidingsvoordeel) van die belastingpligtige soos bereken voor enige aftrekking toegelaat word kragtens hierdie artikel of artikel 6quat(1C) of 18A van die Inkomstebelastingwet. 25

(3) Bedrag afgetrek kragtens subartikel (2) word nie oorgedra nie kragtens die voorbehoudsbepaling tot artikel 18A(1)(B) van die Inkomstebelastingwet.

(4) Subartikels (1), (2), en (3) word geag in werking te getree het op 1 April 2020 en is van toepassing ten opsigte van— 30

(a) 'n maatskappy, ten opsigte van enige bedrag betaal of eiendom oorgedra op of na 1 April 2020 maar op of voor 30 September 2020 ten opsigte van enige jaar van aanslag waartydens daardie bedrag betaal is;

(b) 'n trust, ten opsigte van enige bedrag betaal of eiendom oorgedra op of na 1 April 2020 maar op of voor 30 September 2020 ten opsigte van enige jaar van aanslag wat eindig op of na 1 April 2020 maar op of voor 28 Februarie 2021; en 35

(c) 'n persoon buiten 'n maatskappy of 'n trust, ten opsigte van enige bedrag betaal of eiendom oorgedra op of na 1 April 2020 maar op of voor 30 September 2020 ten opsigte van enige jaar van aanslag wat eindig op of na 1 April 2020 maar op of voor 28 Februarie 2021. 40

#### **Bedrae ontvang of toegeval aan COVID-19-rampverligtingsorganisasie nie ingesluit in besoldiging**

9. (1) By die toepassing van paragraaf 2(4) van die Vierde Bylae by die Inkomstebelastingwet, word enige bedrag betaal deur 'n COVID-19-rampverligtingsorganisasie, ten behoeve van 'n werkgewer, afgetrek of uitgesluit deur die werkgewer van besoldiging soos omskryf in daardie bylae, by die berekening van die balans van besoldiging beoog in daardie paragraaf. 45

(2) Subartikel (1) word geag in werking te getree het op 1 April 2020 en is van toepassing ten opsigte van enige bedrag ontvang of toegeval op of na daardie datum maar op of voor 30 September 2020. 50

#### **Tydlike kwytskelding van vaardigheidontwikkelingsheffing**

10. (1) Enige “employer”, soos omskryf in Artikel 1 van die “Skills Development Levies Act”, 1999 (Wet No. 9 of 1999) word kwytsgekeld van aanspreeklikheid vir en betaling, ingevolge artikel 3 van daardie Wet, van die “levy”, soos omskryf in artikel 1 van daardie Wet. 55

(2) Subsection (1) is deemed to have come into operation on 1 May 2020 and applies in respect of amounts paid or payable or deemed to be paid or payable by an employer to an employee on or after 1 May 2020 but on or before 31 August 2020.

#### **Application of sections**

**11.** Sections 2, 3, 4, 5 and 6 must not apply in respect of any employer registered as such with the South African Revenue Service, as contemplated in Chapter 3 of the Tax Administration Act, 2011 (Act No. 28 of 2011), after 25 March 2020. 5

#### **Short title**

**12.** This Act is called the Disaster Management Tax Relief Act, 2020.

(2) Subartikel (1) word geag in werking te getree het op 1 Mei 2020 en is van toepassing ten opsigte van bedrae betaal of betaalbaar of geag betaal of betaalbaar te wees deur 'n werkgewer aan 'n werknemer op of na 1 Mei 2020 maar op of voor 31 Augustus 2020.

**Toepassing van artikels**

5

**11.** Artikels 2, 3, 4, 5 en 6 word nie toegepas nie ten opsigte van enige werkgewer as sodanig geregistreer by die Suid-Afrikaanse Inkomstediens, soos beoog in Hoofstuk 3 van die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011), na 25 Maart 2020.

**Kort titel**

**12.** Hierdie Wet heet die Wet op Rampbestuurbelastingverligting, 2020.

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