
The 2020 Rates Act gives effect to changes in rates and monetary thresholds and increases of the excise duties on alcohol and tobacco. The 2020 TLAA contains more complex, technical and anti-avoidance legislative changes. The 2020 TALAA deals with tax proposals that are technical and administrative in nature.

A Final Response Document on the 2020 Rates and Monetary Amounts and Amendment of Revenue Laws Bill (2020 Rates Bill), 2020 Taxation Laws Amendment Bill (2020 TLAB) and 2020 Tax Administration Laws Amendment Bill (2020 TALAB), as well as the Explanatory Memorandum to the 2020 Taxation Laws Amendment Bill (Explanatory Memorandum) and the Memorandum on the Objects of the 2020 Tax Administration Laws Amendment Bill (Memorandum of Objects) are also published today.

The Final Response Document updates the Draft Response Document previously published to take into account submissions and decisions made following further inputs made by stakeholders, the Standing Committee on Finance and the Select Committee on Finance during public hearings on the Bills. The Disaster Management Tax Relief Act, 2020 and the Disaster Management Tax Relief Administration Act, 2020 were signed by President Cyril Ramaphosa on 5 November 2020 and were published in the Government Gazette on the same date. These Acts provide the
necessary legislative amendments required to implement tax measures aimed at providing tax relief in relation to the effects of the COVID-19 pandemic.


Issued by National Treasury
Date: 22 January 2021