



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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## MEDIA STATEMENT

### **Publication of the second batch of the 2021 Draft TLAB & TALAB - Dealing with emergency tax measures in response to the continuing Covid-19 pandemic and recent unrest in the country**

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Following the announcement by the Minister of Finance on 28 July 2021 on the emergency tax measures as part of the fiscal package outlined by President Cyril Ramaphosa on 25 July 2021, which was in response to the continuing Covid-19 pandemic and recent unrest in the country that resulted in the destruction of businesses, the National Treasury and the South African Revenue Service (SARS) today publish, for public comment, the second batch of the 2021 Draft Taxation Laws Amendment Bill and 2021 Draft Tax Administration Laws Amendment Bill (TALAB). The second batch of draft tax bills contains emergency tax measures taking effect on 1 August 2021 and seek to make amendments in the Disaster Management Tax Relief Act, 2020 and Disaster Management Tax Relief Administration Act, 2020.

These measures are over and above the tax proposals made in the 2021 Budget on 24 February 2021, which were included in the initial batch of the 2021 draft tax bills, published for public comment on 28 July 2021. These two sets of amendments will be combined to form the 2021 Taxation Laws Amendment Bill and 2021 Tax Administration Laws Amendment Bill that will be tabled in Parliament during the 2021 Medium-Term Budget Policy Statement. The measures are:

- The introduction of a tax subsidy of up to R750 per month for 4 months for those private sector employees earning below R6 500; this subsidy will be provided under the current Employment Tax Incentive.
- SARS will accelerate the payment of Employment Tax Incentive reimbursements from twice a year to monthly to get cash into the hands of compliant employers as soon as possible.
- Tax compliant businesses with a turnover of less than R100 million will be allowed to delay 35% of their Pay As You Earn liabilities over 3 months without penalties or interest.



Tax compliant businesses in the alcohol sector can apply to SARS to obtain deferrals of up to three months for excise duty payments, after setting out the circumstances justifying a deferral. This measure does not require a legislative amendment as the customs and excise rules that SARS administers were amended in 2020 to provide for deferrals of excise in cases of temporary financial constraint.

The second batch of the 2021 draft tax bills and the draft explanatory notes can be found on the National Treasury ([www.treasury.gov.za](http://www.treasury.gov.za)) and SARS ([www.sars.gov.za](http://www.sars.gov.za)) websites.

***Due date for public comment on the second batch of the 2021 draft tax bills***

National Treasury and SARS hereby invite comments in writing on the second batch of the 2021 draft tax Bills. Please forward written comments to the National Treasury's tax policy depository at [2020AnnexCProp@treasury.gov.za](mailto:2020AnnexCProp@treasury.gov.za) and SARS at [acollins@sars.gov.za](mailto:acollins@sars.gov.za) by close of business on **28 August 2021**.

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