

REPUBLIC OF SOUTH AFRICA

**STANDING COMMITTEE AMENDMENTS
TO**

**RATES AND MONETARY
AMOUNTS AND AMENDMENT
OF REVENUE LAWS BILL**

[B 26—2020]

(As agreed to by the Standing Committee on Finance)

[B 26A—2020]

ISBN 978-1-4850-0679-4

No. of copies printed 350

AMENDMENTS AGREED TO

RATES AND MONETARY AMOUNTS AND AMENDMENT OF REVENUE LAWS BILL

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CLAUSE 4

1. On page 3, line 50 to 56, to replace with the following wording:

“4. (1) Section 6A of the Income Tax Act, 1962, is hereby amended by the substitution in subsection (2)(b) for subparagraphs (i) and (ii) of the following subparagraphs, respectively:

“(i) (aa) [R310] R319, in respect of benefits to the person, or if the person is not a member of a medical scheme or fund in respect of benefits to a dependant who is a member of a medical scheme or fund or a dependant of a member of a medical scheme or fund;

(bb) [R620] R638, in respect of benefits to the person, and one dependant; or

(cc) [R620] R638, in respect of benefits to two dependants; and;

(ii) [R209] R215, in respect of benefits to each additional dependant.”.