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SOUTH AFRICAN REVENUE SERVICE

NO. 674

17 JUNE 2020

**SOUTH AFRICAN REVENUE SERVICE
PUBLICATION OF EXPLANATORY SUMMARY OF THE DISASTER
MANAGEMENT TAX RELIEF ADMINISTRATION BILL, 2020**

Notice is hereby given in terms of Rule 276(1)(b) of the Rules of the National Assembly that the Minister of Finance intends to introduce the Disaster Management Tax Relief Administration Bill, 2020, in the National Assembly on 24 June 2020. The explanatory summary of the Bill is hereby published in accordance with Rule 276(1)(c) of the Rules of the National Assembly.

The Bill provides for tax measures in order to assist with alleviating cash flow burdens on tax compliant micro and small to medium sized businesses arising as a result of the COVID-19 pandemic and measures taken under the Disaster Management Act, 2002; to provide for the employees' tax treatment of donations to the Solidarity Fund; to provide for a change in the value-added tax category of vendors to effect monthly returns and refunds and to provide for matters connected therewith.