



# Government Gazette

REPUBLIC OF SOUTH AFRICA  
RIPHABLIKI YA AFRIKA DZONGA

Vol. 582 Cape Town, 18 December 2013 **No. 37185**  
Kaapstad,

## THE PRESIDENCY

No. 1032 18 December 2013

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

**Act No. 26 of 2013: Employment Tax Incentive Act, 2013**

## HOFISI YA PRESIDENTE

No. 1032 18 December 2013

Hi mi tivisa leswaku Presidente u amukerile nawu lowu wu phablixwke ku andzisa vutivi bya n'wina:—

**No 26 of 2013: Nawu wa Ku vuyeriwa hi Xibalo xa Matholelo, 2013**



**AIDS HELPLINE: 0800-0123-22 Prevention is the cure**

**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 17 December 2013)*

---

# ACT

**To provide for an employment tax incentive in the form of an amount by which employees' tax may be reduced; to allow for a claim and payment of an amount where employees' tax cannot be reduced; and to provide for matters connected therewith.**

## PREAMBLE

**SINCE** the unemployment rate in the Republic is of concern to government;

**AND SINCE** government recognises the need to share the costs of expanding job opportunities with the private sector;

**AND SINCE** government wishes to support employment growth by focusing on labour market activation, especially in relation to young work seekers;

**AND SINCE** government is desirous of instituting an employment tax incentive,

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

## ARRANGEMENT OF ACT

### *Sections*

1. Definitions 5

### *Part I*

#### *Employment tax incentive*

2. Instituting of employment tax incentive

### *Part II*

#### *Eligible employers and qualifying employees* 10

3. Eligible employers  
4. Compliance with wage regulating measures

**RITO RO HALMUSELA HI KU ANGARHELA:**

- [ ] Marito lama nga dzwiharisiwa endzeni ka swiangi swa swikwere ya komba leswi tluriweke eka swinawana leswi nga kona.
- \_\_\_\_\_ Marito lawa ya nga khwatihatiwa hi ntila lowu khomaneka ya komba leswi ngenisiweke eka swinawana leswi nga kona.

*(English text signed by the President)  
(Assented to 17 December 2013)*

**NAWU**

**Ku lulamisela ku vuyeriwa hi xibalo xa ku thola hi ndlela ya ntsengo lowu xibalo xa vathoriwa xi nga ha hungutiwaka; ku pfumelela xikoxo na hakelo ya ntsengo laha xibalo xa vathoriwa xi nga ta ka xi nga hungutiwi; na ku lulamisela timhaka leti fambelanaka na swona.**

**MANGHENELO**

**TANIHILESWI** mpimo wa ku pfumelaka ka mitirho eka Riphabliki swi nga leswi tisaka ku khumbekla eka mfumo;

**NA TANIHILESWI** mfumo wu vonaka xilaveko xo avelana kudurheriwa ko ndlandlamuxa mikateko yo kuma mitirho na xivandla lexi nga ri ki xa mfumo;

**NA TANIHILESWI** mfumo wu tsakelaka ku seketela ku kula ka matholelo hi ku kongomisa eka pfluxeta makete wa vatrhi, ngopfu vantshwa lava lavaka va mitirho;

**NA TANIHILESWI** mfumo wu nga na ku tsakela ko sungula ku vuyeriwa hi xibalo xa matholelo,

**H**IKWALAHO KE A WU SIMEKIWI hi Palamende ya Riphabliki ra Afrka Dzonga hi ndlela leyi landzelaka:—

**MAVEKETELELO YA SWIYENGE**

*Swiyenge*

1. Tinhlamuselo 5

*Xiphemu xa I*

*Ku vuyeriwa hi xibalo xa matholelo*

2. Ku tirhisiwa ka ku vuyeriwa hi xibalo xa matholelo

*Xiphemu xa II*

*Vathorti lava faneleke na vathoriwa lava fikelelaka* 10

3. Vathori lava faneleke  
4. Ku landzelela mipimo yo lawula miholo

5. Penalty and disqualification in respect of displacement
6. Qualifying employees

**Part III**

***Determining amount of employment tax incentive***

7. Determining amount of employment tax incentive 5
8. Unavailability of employment tax incentive for reducing employees' tax
9. Roll-over of amounts
10. Reimbursement

**Part IV**

***Miscellaneous*** 10

11. Reporting
  12. Cessation of employment tax incentive
  13. Amendment of laws
  14. Short title and commencement
- SCHEDULE** 15

**Definitions**

1. (1) In this Act, unless the context indicates otherwise—  
    “**associated person**”, in relation to an employer—
  - (a) where the employer is a company, means any other company which is associated with that employer by reason of the fact that both companies are managed or controlled directly or indirectly by substantially the same persons; 20
  - (b) where the employer is not a company, means any company which is managed or controlled directly or indirectly by the employer or by any partnership of which the employer is a member; or
  - (c) where the employer is a natural person, means any relative of that employer; 25    “**company**” means a company as defined in section 1 of the Companies Act, 2008 (Act No. 71 of 2008);  
    “**employee**” means a natural person—
  - (a) who works directly for another person; and
  - (b) who receives, or is entitled to receive remuneration, from that other person, 30 but does not include an independent contractor;    “**employees' tax**” means the amount deducted or withheld and that must be paid over to the Commissioner for the South African Revenue Service by virtue of paragraph 2(1) of the Fourth Schedule to the Income Tax Act;  
    “**Income Tax Act**” means the Income Tax Act, 1962 (Act No. 58 of 1962); 35  
    “**Labour Relations Act**” means the Labour Relations Act, 1995 (Act No. 66 of 1995);  
    “**monthly remuneration**”—
  - (a) where an employer employs a qualifying employee for a month, means the amount paid or payable in respect of that month; or 40
  - (b) where an employer employs a qualifying employee for part of a month, means the amount that would have been payable in respect of that month had that employer employed that employee for the entire month;    “**qualifying employee**” means an employee contemplated in section 6;  
    “**special economic zone**” means a special economic zone designated by the 45 Minister of Trade and Industry pursuant to an Act of Parliament;  
    “**Tax Administration Act**” means the Tax Administration Act, 2011 (Act No. 28 of 2011);

5. Ndziho na ku humesiwa mayelana na ku susiwa
6. Vathoriwa lava fikelelaka

*Xiphemu xa III*

*Ku veka ntsengo wa ku vuyeriwa hi xibalo xa matholelo*

7. Ku veka ntsengo wa ku vuyeriwa hi xibalo xa matholelo 5
8. Ku nga vi kona ka ku vuyeriwa hi xibalo xa matholelo xo hunguta xibalo xa muthori
9. Ku hundzisiwa ka mitsengo
10. Ku hakeriwa

*Xiphemu xa IV*

10

*Swo hambanahambana*

11. Ku vika
  12. Ku hela ka ku vuyeriwa hi xibalo xa matholelo
  13. Ku cinciwa ka milawu
  14. Nhlokomhaka yo koma na ku sungula ku tirha 15
- XEDULU**

**Tinhlamuselo**

1. (1) Eka Nawu lowu, handlekaloko xiyimo xi komba hi ndlela yin'wana—  
“**munhu loyi a nga na vuxaka**”, mayelana na muthori—
  - (a) laha muthori ku nga khamphani, swi vula khamphani yin'wana na yin'wana leyi hlanganaka na muthori yoloye hikwalaho ka xivangelo xo va tikhamphani hatimbirhi ti fambisiwa kumbe ku lawuriwa hi vanhu van'we hi ku kongoma kumbe ku nga ri hi ku kongoma; 20
  - (b) laha muthori ku nga ri ki khamphani, swi vula khamphani leyi fambisiwaka kumba ku lawuriwa hi muthori hi ku kongoma kumbe ku nga ri hi ku kongoma kumbe xinakulobye xihi na xihi lexi muthori a nga xirho; kumbe 25
  - (c) laha muthori a nag munhu wa ntumbuluko, swi vula xaka rihi na rihi ra muthori yoloye;

“**khamphani**” swi vula khamphani tanihilaha yi nga hlamuseriwa hakona eka xiyenge xa 1 xa *Companies Act*, 2008 (Nawu wa No. 71 wa 2008); 30

“**muthoriwa**” swi vula munhu wa ntumbuluko—
  - (a) loyi tirhelaka munhu un'wana hi ku kongoma; naswona
  - (b) loyi a kumaka, kumbe a faneleke ku kuma muholo ku suka eka munhu yoloye, Kambe a swi katsi mukondiraka loyi a tiyimeleke;

“**xibalo xa vathoriwa**” swi vula ntsengo lowu kokiwaka kumbe ku khomiwa lowu faneleke ku hakeriwa eka Khomixinara wa Mitirho ya Xibalo ya Afriak-Dzonga hi ku landza ndzimana ya 2(1) ya Xedulu ya Vumune ya Nawu wa Xibalo xa Muholo; 35

“**Nawu wa Xibalo xa Muholo**” swi vula *Income Tax Act*, 1962 (Nawu wa No. 58 wa 1962);

“**Nawu wa Vuxaka bya Vতিরহি**” swi vula *Labour Relations Act*, 1995 (Nawu wa No. 66 wa 1995); 40

“**muholo wa n'hweti**”—
  - (a) laha muthori a tholaka vতিরহি lava fikelelaka ku ringana mn'hweti, swi vula ntsengo lowu hakeriwaka kumbe wu faneleke ku hakeriwa eka n'hweti yoleyo; kumbe 45
  - (b) laha muthori tholaka vতিরহি lava fiukelelaka eka Xiphemu xa n'hweti, swi vula ntsengo lowu a wu ta va wu hakeriwile eka n'hweti yoleyo loko muthori yoloye a thole vতিরহি ku ringana n'hweti hinkwayo;

“**muthoriwa loyi a fikelelaka**” swi vula muthoriwa loyi a langutisiweke eka xiyenge xa 6; 50

“**zoni yo hlawuleka ya ikhonomi**” swi vula zoni yo hlawuleka ya ikhonomi leyi vekiwake hi Holobye wa Mabindzu na Vumaki hi ku landza Nawu wa Palamende;

“**Nawu wo Lawula Xibalo**” swi vula *Tax Administration Act*, 2011 (Nawu wa No. 28 wa 2011);

“wage” means wage as defined in section 1 of the Basic Conditions of Employment Act, 1997 (Act No. 75 of 1997).

(2) For the purposes of the definition of “monthly remuneration” in subsection (1), “remuneration” has the meaning ascribed to it in paragraph (1) of the Fourth Schedule to the Income Tax Act. 5

(3) For the purposes of paragraph (c) of the definition of “associated person” in subsection (1) “relative”, in relation to any person, means the spouse of that person or anybody related to him or her or to his or her spouse within the third degree of consanguinity, or any spouse of anybody so related.

**Part I** 10

**Employment tax incentive**

**Instituting of employment tax incentive**

2. (1) An incentive, called the employment tax incentive, in order to encourage employment creation is hereby instituted.

(2) If an employer is eligible to receive the employment tax incentive in respect of a qualifying employee in respect of a month, that employer may reduce the employees’ tax payable by that employer in an amount determined in terms of section 7 or receive payment of an amount contemplated in section 10(2), unless section 8 applies. 15

**Part II**

**Eligible employers and qualifying employees** 20

**Eligible employers**

3. An employer is eligible to receive the employment tax incentive if the employer—

(a) is registered for the purposes of the withholding and payment of employees’ tax by virtue of paragraph 15 of the Fourth Schedule to the Income Tax Act; and 25

(b) is not—

(i) the government of the Republic in the national, provincial or local sphere;

(ii) a public entity that is listed in Schedule 2 or 3 to the Public Finance Management Act, 1999 (Act No. 1 of 1999), other than those public entities that the Minister of Finance may designate by notice in the *Gazette* on such conditions as the Minister of Finance may prescribe by regulation; 30

(iii) a municipal entity defined in section 1 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000); and 35

(c) is not disqualified from receiving the incentive—

(i) by the Minister of Finance in accordance with section 5(1)(b), due to the displacement of an employee by virtue of section 5(2); or

(ii) by not meeting such conditions as the Minister of Finance, after consultation with the Minister of Labour, may prescribe by regulation, including— 40

(aa) conditions based on requirements in respect of the training of employees; and

(bb) conditions based on the classification of trade in the most recent Standard Industrial Classification Code issued by Statistics South Africa. 45

“**muholo**” swi vula muholo tanilaha wu nga hlamuseriwa ha kona eka eka xiyenge xa 1 xa *Basic Conditions of Employment Act*, 1997 (Nawu wa No. 75 wa 1997).

(2) Hi swikongomelo swa nhlamuselo ya “muholo wa n’hwet” eka xiyengentsongo xa (1), “muholo” ri na nhlamuselo leyi ri nyikiweke yona eka ndziamana ya (1) ya Xedulu ya Vumune ya Nawu wa Xibalo xa Muholo. 5

(3) Hi xikongomelo xa ndzimana ya (c) xa nhlamuselo ya “munhunloyi anga na vuxaka” eka xiyengentsongo (1) “xaka”, mayelana na munhu wihi na wihi, swi vula loyi a tekaneke na munhu yoloye kumbe munhu un’wana na un’wana loyi a nga xaka ra loyi a tekaneke na yena ku fika eka rixaka ra vunharhu, kumbe loyi a tekaneke na loyi a nga na vuxaka byo tano. 10

### *Xiphemu xa I*

#### *Ku vuyeriwa hi xibalo xa matholelo*

#### **Ku tirhisiwa ka ku vuyeriwa hi xibalo xa matholelo**

2. (1) Ku vuyeriwa, leswi vuriwaka ku vuyeriwa hi xibalo xibalo xa matholelo, ku endlela ku khutaza ku tumbuluxiwa ka mitirho swa tirhisiwa. 15

(2) Loko muthori a fanele ku kuma ku vuyeriwa hi xibalo xa matholelo mayelana na muthori loyi fikelelaka eka nkarhi wa n’hwet, muthori yoloye a nga ha hunguta xibalo xa mutirhi lexi hakeriwaka hi muthori yoloye hi ntsengo lowu vekiweke hi k,u landza xiyenge xa 7 kumbe ku kuma hakelo ya ntsengo lowu langutoisiweke eka xiyenge xa 10(2), handlekaloko xiyenge xa 8 xi tirha. 20

### *Xiphemu xa II*

#### *Vathori lava faneleke na vathoriwa lava fikelelaka*

#### **Vathori lava fikelelaka**

3. Muthori u fanele ku Akuma ku vuyeriwa hi xibalo xa matholelo loko muthori— 25

(a) a tsariwile hi swikongomelo swo khoma na ku hakela xibalo xa vatirhi hi ku landza ndzimana ya 15 ya Xedulu ya Vumune ya Nawu wa xibalo xa Muholo; naswona

(b) a nga ri—

(i) mfumo wa Riphabliki ra Afrika-Dzonga eka xiyenge xa rixaka, xifundzankulu kumbe xiyenge xa muganga; 30

(ii) vandla ra vanhu leri xaxametiweke eka Xedulu ya 2 kumbe 3 eka *Public Finance Management Act*, 1999 (Nawu wa No. 1 wa 1999) handle ka mavandla ya vanhu lawa Holobye wa Timali a nga ha ya vekaka hi ku tivisa eka *Gazete* eka swipimelo leswi Holobye wa Timali a nga ha swi vekaka hi xinawana; 35

(iii) vandla ra masipala leri hlamuseriweke eka xiyenge xa 1 xa *Local Government: Municipal Systems Act*, 2000 (Nawu wa No. 32 wa 2000); naswona

(c) a nga aleriwi ku kuma ku vuyeriwa—

(i) hi Holobye wa Timali hi ku landza xiyenge xa 5(1)(b), hikwalaho ka ku susiwa ka muthoriwa hi kwalhao ka xiyenge xa 5(2); kumbe 40

(ii) hi ku ka a nga fikeleli swipimelo leswi Holobye wa Timali a nga swi vekaka hi xinawana endzhaku ko tihlanganisa na Holobye wa Vatrihi, ku katsa—

(aa) swipimelo leswi vaka kona hikwalaho ka swilaveko mayelana na vuleteri bya vatirhi; na 45

(bb) swipimelo leswi vaka kona hikwalaho ka ku aviwa hi tlawa ka bindzu eka Khodi yo Ava hi mitlawa ya Mipimo ya Vumaki keyi nyikiweke hi Vandla ra Tinhlayohlayo ra Afrika-Dzonga.

#### Compliance with wage regulating measures

4. (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 amount payable by virtue of a wage regulating measure applicable to that employer; or 5
  - (b) if the amount of the wage payable to an employee by an employer is not subject to any wage regulating measure—
    - (i) the amount of R2 000 in respect of a month; or
    - (ii) where the employee is employed for less than a month, an amount that bears to the amount of R2 000 the same ratio as the number of days that the employee worked during that month bears to the number of days that the employee would have worked had the employee been employed for a full month. 10
- (2) If an employer receives the employment tax incentive in respect of an employee despite not being eligible by reason of subsection (1), that employer must pay a penalty to the South African Revenue Service in an amount equal to 100 per cent of the employment tax incentive received in respect of that employee in respect of each month that the employer received the employment tax incentive. 15
- (3) For the purposes of this section “**wage regulating measure**” means— 20
- (a) a collective agreement as contemplated in section 23 of the Labour Relations Act;
  - (b) a sectoral determination as contemplated in section 51 of the Basic Conditions of Employment Act, 1997 (Act No. 75 of 1997); or
  - (c) a binding bargaining council agreement as contemplated in section 31 of the Labour Relations Act, including where such agreement is extended by reason of a determination of the Minister of Labour in terms of section 32 of that Act. 25

#### Penalty and disqualification in respect of displacement

5. (1) Where an employer is deemed to have displaced an employee as contemplated in subsection (2), that employer— 30
- (a) must pay a penalty to the South African Revenue Service in an amount of R30 000 in respect of the employee that is displaced; and
  - (b) may be disqualified from receiving the employment tax incentive by the Minister of Finance by notice in the *Gazette* after taking into account—
    - (i) the number of employees that have been displaced by the employer; and 35
    - (ii) the effect that the disqualification may directly or indirectly have on the employees of the employer.
- (2) For the purposes of subsection (1), an employer is deemed to have displaced an employee if—
- (a) the resolution of a dispute, whether by agreement, order of court or otherwise, reveals that the dismissal of that employee constitutes an automatically unfair dismissal in terms of section 187(f) of the Labour Relations Act; and 40
  - (b) the employer replaces that dismissed employee with an employee in respect of which the employer is eligible to receive the employment tax incentive.

#### Qualifying employees 45

6. An employee is a qualifying employee if the employee—
- (a) (i) 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;
  - (ii) is employed by an employer operating through a fixed place of business located within a special economic zone designated by notice by the Minister of Finance in the *Gazette* and that employee renders services to that employer mainly within that special economic zone; or 50



#### Ku landzelela mipimo yo lawula miholo

4. (1) Muthori a nga fanelanga ku kuma ku vuyeriwa hi xibalo xa matholelo mayelana na muthoriwa wa nkarhi wa n'hweti loko muholo lowu hakeriwaka muthoriwa yoloye eka n'hweti yoloye wu ri ehansi ka—
- (a) ntsengo lowu hakeriwaka hikwalaho ka muholo lowu lawulaka mipimo lowu tirhaka eka muthori yoloye; kumbe 5
  - (b) loko ntsengo wa muholo lowu hakeriwaka muthoriwa hi muthori wu nga landzi pimo wihi kumbe wihi lowu lawu; aka muholo—
    - (i) ntsengo wa R2000 eka nkarhi wa n'hweti; kumbe
    - (ii) laha muthoriwa a thoriweke nkarhi lowu nga ehansi ka n'hweti, ntsengo lowu eka R2000 wu nga na ntsengo owu fambelanaka rhexiyo leyi fanaka na nhlayo ya masiku lawa muthoriwa a ya tirheke eka n'hweti yoloye wu fambelana na nhlayo ya masiku lawa muthoriwa a ta va a ya tirhile loko muthoriwa a thoriwile ku ringana n'hweti hinkwayo. 10
- (2) Loko muthori a koxa ku vuyeriwa hi xibalo xa matholelo mayelana na muthoriwa hambiloko a nga fanelanaga hi xivangelo xa xiyengentsongo xa (1) muthori yoloye u fanele ku hakela ndziho eka Mitirho ya Xibalo ya Afrika-Dzonga hi ntsengo lowu ringanaka 100 ra tipesente ta ku vuyeriwa hi xibalo lo ku kumiweke mayelana na muthoriwa yoloye eka n'hweti yin'wana na yin'wana leyi muthori a koxeke ku vuyeriwa hi xibalo xa matholelo. 20
- (3) Hi swikongomelo swa xiyenge lexi “**mpimo wo lawula muholo**” swi vula—
- (a) ntwanano wo hlanganeriswa tanihilaha swi langutisiweke hakona eka xiyenge xa 23 xa *Labour Relations Act*, 1995;
  - (b) ku vekiwa ka xiyenge tanihilaha swi langutisiweke eka xiyenge xa 51 xa *Basic Conditions of Employment Act*, 1997 (Nawu wa No. 75 wa 1997); kumbe 25
  - (c) ntwanano wa huvo yo kanerisana lowu bohaka tanihilaha swi nga langutisiwa eka xiyenge xa 31 Nawu wa Vuxaka bya le Mitirhweni, ku katsa laha ntwanano wolowo wu engeteleriwaka hi xivangelo lexi vekiweke hi Holobye wa Vatirhi hi ku landza xiyenge xa 32 xa Nawu wolowo. 30

#### Ndziho na ku humesiwa mayelana na ku susiwa

5. (1) Laha muthori a vonakaka a susile muthoriwa tanihilaha swi nga langutisiwa eka xiyengentsongo xa (2), muthori yoloye—
- (a) u fanele ku hakela ndziho eka Mitirho ya Xibalo ya Afrika-Dzonga hi ntsengo wa R30 000 mayelana na muthori loyi a susiweke; naswona 35
  - (b) a nga ha humesiwa eka ku kuma ku vuyeriwa hi xibalo xa matholelo hi Holobye wa Timali hi ku tivisa eka *Gazete* endzhaku ko tekela enhlokweni—
    - (i) nhlayo ya vathoriwa lava nga susiwa hi muthori; na
    - (ii) ku onha lo ku nga tisiwa hi ku humesiwa swi nga ha khumba vatirhi va muthori hi ndlela yo kongoma kumbe yo ka yi nga kongomi. 40
- (2) Hi swikongomelo swa xiyengentsongo xa (1), muthori u voniwa ku va a susile muthoriwa loko—
- (a) ku ntshuxiwa kankwetlembetano, hambi hi ku twanana, xileriso xa khoto kumbe hi ndlela yin'wana, swi komba leswaku ku hlongoriwa swi vanga leswaku ku hlongoriwa lo ku nga riki kahle xikan'wekan'we hi ku landza xiyenge xa 187(f) xa Nawu wa Vuxaka bya Vatirhi; naswona 45
  - (b) muthori u siva mutirhi loyi a nga hlongoriwa hi mutirhi loyi a nga ta endla leswaku a kuma ku vuyeriwa hi xibalo xa matholelo.

#### Vathori lava fikelelaka

6. Muthoriwa i muthoriwa loyi a fikelelaka loko muthoriwa— 50
- (a) (i) a nga ri ehansi ka 18 wa malembe hi vukhale nswana a nga hundzi 29 wa malembe hi vukhale ekuhelni ka n'hweti yihi na yihi leyi ku koxiwaka ku vuyeriwa hi xibalo xa matholelo;
  - (ii) a thoriwile hi muthori loyi a tirhaka eka ndhawu yin'we ya bindzu leyi nga eka zoni yo hlawuleka ya ikhonomi leyi vuriweke hi xitiviso xaHolobye wa Timali eka *Gazete* naswona muthoriwa yoloye a nyika vukorhokeri eka muthori yoloye eka zoni yoloeyo yo hlawuleka ya ikhonomi; kumbe 55

- (iii) is employed by an employer in an industry designated by the Minister of Finance, after consultation with the Minister of Labour and the Minister of Trade and Industry, by notice in the *Gazette*;
- (b) (i) is in possession of an identity card referred to in section 14 of the Identification Act, 1997 (Act No. 68 of 1997), issued to that employee after application for the card in terms of section 15 of that Act; or 5
- (ii) is in possession of an asylum seeker permit, issued to that employee in terms of section 22(1) of the Refugees Act, 1998 (Act No. 130 of 1998), after application for the permit in terms of section 21(1) of that Act;
- (c) in relation to the employer, is not a connected person as defined in section 1 of the Income Tax Act; 10
- (d) is not a domestic worker as defined in section 1 of the Basic Conditions of Employment Act, 1997 (Act No. 75 of 1997);
- (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; and 15
- (f) is not an employee in respect of whom an employer is ineligible to receive the incentive by virtue of section 4.

### *Part III*

#### *Determining amount of employment tax incentive*

#### **Determining amount of employment tax incentive** 20

7. (1) During each month, commencing from 1 January 2014, that an employer employs a qualifying employee, the amount of the employment tax incentive available to that employer is the sum of the amounts determined in respect of each qualifying employee of that employer stipulated in subsections (2) and (3) and section 9.

(2) During each month of the first 12 months in respect of which an employer employs a qualifying employee, the amount of the employment tax incentive in respect of that qualifying employee, if the monthly remuneration of the employee is— 25

- (a) R2 000 or less, is an amount equal to 50 per cent of the monthly remuneration of the employee;
- (b) more than R2 000 but less than R4 001, is an amount of R1 000; 30
- (c) more than R4 000 but less than R6 001, is an amount determined in accordance with the following formula:

$$X = A - (B \times (C - D))$$

in which formula—

- (i) “X” represents the amount of the monthly employment tax incentive that must be determined; 35
- (ii) “A” represents the amount of R1 000;
- (iii) “B” represents the number 0,5;
- (iv) “C” represents the amount of the monthly remuneration of the employee; and 40
- (v) “D” represents the amount of R4 000; or
- (d) more than R6 000, is an amount of nil.

(3) During each of the 12 months after the first 12 months that the same employer employs the qualifying employee, the amount of the employment tax incentive in respect of that qualifying employee, if the monthly remuneration of the employee is— 45

- (a) R2 000 or less, is an amount equal to 25 per cent of the monthly remuneration of the employee;
- (b) more than R2 000 but less than R4 001, is an amount of R500;
- (c) more than R4 000 but less than R6 001, is an amount determined in accordance with the following formula: 50

$$X = A - (B \times (C - D))$$

- (iii) a thoriwile hi muthori eka ndhawu leyi vekiweke hi Holobye wa Timali, endzhaku ko tihlanganisa na Holobye wa Vatirhi na Holobye wa Mabindzu na Vumaki,hi ku tivisa eka Gazete;
- (b) (i) a ri na khadi ra vutitivisi leri vuriweke eka xiyenge xa 14 xa *Identification Act*, 1997 (Nawu wa No. 68 wa 1997), leri nyikiweke 5  
muytthoriwa yoloye endzhaku ko endla xikombelo xa khadi hi ku landza xiyenge xa 15 xa Nawu wolowo; kumbe
- (ii) a ri na mpfumelelo wa mubaleki, lowu nyikiweke muthoriwa yoloye hi ku landza xiyenge xa 22(1) xa *Refugees Act*, 1998 (Nawu wa No. 130 wa 1998), endzhaku ko endla xikombelo xa mpfumelelo hi ku landza 10  
xiyenge xa 21(1) xa Nawu wolow;
- (c) hi mayelana na muthori, a hi munhu loyi va tivanaka tanihilaha swi nga hlamuseriwa hi xiyenge xa 1 xa Nawu wa Xibalo xa muholo;
- (d) a hi mutirhi wa le tindlwini tanihilaha swi nga halmuseriwa hi eka xiyenge xa 1 xa *Basic Conditions of Employment Act*, 1997 (Nawu wa No. 75 wa 1997); 15  
naswona
- (e) a thoriwile hi muthori kumbe munhu loyi a nga na na vuaxaka hi nkarhi wolowo kumbe endzhaku 1 Nhlangua 2013 mayelana na ku thoriwa lo ku sunguleke hi nkarhi wolowo kumbe endzhaku ka siku rolero; naswona
- (f) a hi muthoriwa loyi hi mayelana na yena muthori a nga fanelangiki ku kuma 20  
ku vuyeriwa hi ku landza xiyenge xa 4.

### *Xiphemu xa III*

#### *Ku veka ntsengo wa ku vuyeriwa hi xibalo xa matholelo*

#### **Ku veka ntsengo wa ku vuyeriwa hi xibalo xa matholelo**

7. (1) Eka n'hweti yin'wana na yin'wana, ku sukela hi 1 Sunguti 2014, leyi muthori 25  
a tholaka muthoriwa loyi a fikelelaka, ntsengio wa ku vuyeriwa hi xablo lowu nga kona eka muthori yoloye i nhlnganelo wa mitsengo leyi vekliweke mayelana na muthoriwa un'wana na un'wana loyi a filelelaka leyi vekiweke eka eka swiyengentsongo swa (2) na (3) na xiyenge xa 9.

(2) Eka n'hwetoi yin'wana na yin'wana ya tin'hweti ta 12 to sungula leti muthori a 30  
tholaka muthoriwa loyi a fikelelaka, ntsengo wa ku vuyeriwa hi xablao xa matholelo mayelana na muthoriwa yoloye a fikelelaka, loko muholo wa muthoriwa wa n'hweti wu ri—

- (a) R2 000 kumbe ehansi ka yona, i ntsengo lowu ringanaka na 50 wa tiphesente ta muholo wa muthoriwa yoloye wa n'hweti; 35
- (b) wu hundza R2 000 kambe wu nga ri ehansi ka R4 001, i ntsengo wa R1 000;
- (c) wu hundza R4 000 kambe wu nga ri ehansi ka 6 001, i ntsengo lowu vekiweke hi ku landza fomula leyi landzelaka:

$$X = A - (B \times (C - D))$$

eka fomula leyi— 40

- (i) "X" yi yimela ntsengo wa n'hweti wa ku vuyeriwa hi xibalo xa matholelo lowu faneleke ku vekiwa;
- (ii) "A" yi yimela ntsengo wa R1 000;
- (iii) "B" yi yimela nomboro 0,5;
- (iv) "C" yi yimela ntsengo wa muholo wa muthoriwa wa n'hweti; naswona 45
- (v) "D" yi yimela ntsengo wa R4 000; kumbe

(d) ku hundza R6 000, i ntsengo wa noto.

(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, ntsengo wa ku vuyeriwa hi xibalo xa matholelo mayelana na muthori loyi a fikelelaka, loko 50  
muholo wa muthoriwa wa n'hweti wu ri—

- (a) R2 000 kumbe ehansi ka yona, i ntsengo lowu ringanaka na 50 wa tiphesente ta muholo wa muthoriwa yoloye wa n'hweti;
- (b) wu hundza R2 000 kambe wu nga ri ehansi ka R4 001, i ntsengo wa R500;
- (c) wu hundza R4 000 kambe wu nga ri ehansi ka 6 001, i ntsengo lowu vekiweke 55  
hi ku landza fomula leyi landzelaka:

$$X = A - (B \times (C - D))$$

in which formula—

- (i) “X” represents the amount of the monthly employment tax incentive that must be determined;
  - (ii) “A” represents the amount of R500;
  - (iii) “B” represents the number 0,25;
  - (iv) “C” represents the amount of the monthly remuneration of the employee; and
  - (v) “D” represents the amount of R4 000; or
- (d) more than R6 000, is an amount of nil.

(4) If a qualifying employee was previously, on or after 1 January 2014, employed by an associated person in relation to the employer that employs the qualifying employee, the number of months that the qualifying employee was employed by the associated person must be taken into account by that employer for the purposes of this section as if that employee had already been employed by that employer for that number of months.

(5) If an employer employs a qualifying employee only for a part of a month, the amount of 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) the same ratio as the amount of remuneration paid by the employer in respect of that month bears to the amount of remuneration that would have been payable in respect of that month had the employer employed that employee for the entire month.

#### **Unavailability of employment tax incentive for reducing employees’ tax**

8. An employer may not reduce the employees’ tax payable by that employer in respect of a month by the amount of the employment tax incentive available to that employer in that month if, on the last day of that month, the employer—

- (a) has failed to submit any return as defined in section 1 of the Tax Administration Act on the basis required by section 25 of that Act; or
- (b) has any outstanding tax debt as defined in section 1 of the Tax Administration Act, but excluding a tax debt—
  - (i) in respect of which an agreement has been entered into in accordance with section 167 or 204 of the Tax Administration Act;
  - (ii) that has been suspended in terms of section 164 of the Tax Administration Act; or
  - (iii) that does not exceed the amount referred to in section 169(4) of the Tax Administration Act.

#### **Roll-over of amounts**

9. (1) Subject to subsection (4) and section 10(3), if in any month the amount of the employment tax incentive available to an employer exceeds the amount payable by the employer in respect of employees’ tax, the amount of the employment tax incentive by which the employees’ tax may be reduced in the succeeding month must be increased by adding the amount of that excess to the amount of the employment tax incentive that is available in that succeeding month.

(2) If an employer does not reduce employees’ tax in the amount of the employment tax incentive despite that amount being available to that employer, the sum of the amounts by which the employer would have been entitled to reduce employees’ tax must be treated as an excess contemplated in subsection (1) in the first month that the employer reduces employees’ tax in the amount of the tax incentive available to the employer.

(3) If, by virtue of section 8, an employer may not reduce employees’ tax in the amount of the employment tax incentive available to that employer, the sum of the amounts by which the employer would have been entitled to reduce employees’ tax payable by that employer if the employer had not been subject to section 8 must be

eka fomula leyi—

- (i) “X” yi yimela ntsengo wa n’hweti wa ku vuyeriwa hi xibalo xa matholelo lowu faneleke ku vekiwa;
  - (ii) “A” yi yimela ntsengo wa R500;
  - (iii) “B” yi yimela nomboro 0,25; 5
  - (iv) “C” yi yimela ntsengo wa muholo wa muthoriwa wa n’hweti; naswona
  - (v) “D” yi yimela ntsengo wa R4 000; kumbe
- (d) ku hundza R6 000, i ntsengo wa noto.

(4) Loko muthoriwa loyi a fikelelaka a thoriwile hi munhu loyi va nga ni vuxaka mayelana na muthori loyi a tholaka muthori loyi a fikelelaka eka nkarhi lowu nga hundza, hi kumbe endzhaku ka 1 Sunguti 2014, nhlayo ya tin’hweti leti muthoriwa loyi a fikelelaka a thoriwile hi munu loyi va ga ni vuxaka ti fanele ku tekeriwa enhlokweni hi muthori hi swikongomelo swa xiyenge lexi o nge hiloko muthoriwa a thoriwile hi mthori yoloye ku ringana tin’hweti toleto. 10

(5) Loko muthori a thola muthoriwa loyi a fikelelaka eka xiphemu xa n’hweti ntsena, ntsengo wa ku vuyeriwa hi xibalo xa matholelo lowu nga ta kumiwa eka na n’hweti yoloye mayelana na muthoriwa yoloye a fikelelaka wu fanele ku va lowu fambelanaka na ntsengo lowu khalikhuletiweke hi ku landza xiyengentsongo xa (2) kumbe (3) rhexiyo leyi fanaka na ntsengo wa muholo lowu hakeriwaka hi muthori eka n’hweti yoloye wu fambelana na ntsengo wa muholo lowu a wu ta va wu hakeriwile eka n’hweti yoloye loko muthori a thoriwile muthoriwa yoloye n’hweti hinkwayo. 15 20

#### **Ku nga vi kona ka ku vuyeriwa hi xibalo xa matholelo xo hunguta xibalo xa muthori**

8. Muthori a nga ka a nga hunguti xibalo xa vathoriwa lexi hakeriwaka hi muthori yoloye eka n’hweti hi ntsengo wa ku vuyeriwa hi xibalo xa matholelo lowu nga kona eka muthori yoloye eka n’hweti yoloye loko eka siku ro hetelela ra n’hweti, muthori— 25

- (a) a hlulekile ku ysisa tirhiheni tihi na tihi tanihlaha swi hlamuseriweke hakona eka xiyenge xa 1 xa Nawu wa Vulawuri bya Xibalo na hikwalaho ka xivangelo xa laviwaka hi xiyenge 25 xa nawu wolow; kumbe
- (b) a ri na xikweleti lexi kolotiwaka xa xibalo tanihilaha swi nga halmuseriwa eka xiyenge xa 1 xa Nawu wa Vulawuri bya Xibalo lexi nga si ahkeriwaka, kambe swi nga katsi xikweleti xa xibalo— 30
  - (i) lexi hi mayelana na xona ku nga fikeleriwa ntwanano lowu langutsiweke eka xiyenge xa 167 kumbe 204 xa Nawu wa Vulawuri bya Xibalo;
  - (ii) lexi nga yimisiwa hi ku landza xiyenge xa 164 xa Nawu wa Vulawuri bya Xibalo; kumbe 35
  - (iii) lexi nga hundziki ntsengo lowu vuriweke eka xiyenge xa 169(4) xa Nawu wa Vulawuri bya Xibalo.

#### **Ku hundzisiwa ka mitsengo**

9. (1) ku ya hi xiyengentsongo xa (4) na xiyenge xa 10(3), loko eka n’hweti yo karhi yak u vuyeriwa hi xibalo xa matholelo lo ku nga kona eka muthori ku hundza ntsengo lowu hakeriwaka hi muthori mayelana na xibalo xa vathoriwa, ntsengo wa ku vuyeriwa hi xibalo xa matholelo lowu xibalo xa vathoriwa xi nga hungutiwaka ha wona eka n’hweti leyi landzelaka wu fanele ku tlakusiwa hi ku ngenisa ntsengo wa ntsengo lowu saleke wa ku vuyeriwa hi xibalo xa matholelo lowu nga kona eka n’hweti yoloye yi landzelaka. 40 45

(2) Loko muthori a nga hunguti xibalo xa vathoriwa eka ntsengo wa ku vuyeriwa hi xibalo xa matholelo hambiloko ntsengo wolowo wu ri kona eka muthori yoloye, nhlanguanelo wa mitsengo leyi muthori a ta va a fanele ku hunguta xibalo xa vathoriwa loko muthori a hungutile xibalo xa vathoriwa wu fanele ku tekiwa tanihi ku hundzisa lotax if the employer had reduced the employees’ tax must be treated as an hundzisa loku langutsiweke eka xiyengentsongo xa (1) eka n’hweti yo sungula leyi muthori a hungutaka xibalo xa vathoriwa eka ntsengo wa ku vuyeriwa hi xibalo lo ku nga kona eka muthori. 50

(3) Loko hikwalaho ka xiyenge xa 8, muthori a nga hunguti xibalo xa vathoriwa eka ntsengo wa ku vuyeriwa hi xibalo xa matholelo lexi nga kona eka muthori yoloye, nhlanguanelo wa mitsengo leyi muthori a fanele ku hunguta xibalo xa vathoriwa lexi hakeriwaka hi muthori yoloye loko hi ku landza xiyenge xa 8 muthori a nga tekiwanga 55

treated as an excess contemplated in subsection (1) in the first month that the employer is not subject to section 8.

(4) The amount by which the employment tax incentive exceeds the employees' tax contemplated in subsection (1) on the first day of the month following 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 may not exceed R6 000 in respect of each qualifying employee employed by the employer on that date. 5

### **Reimbursement**

**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, 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. 10

(2) An amount equal to the excess contemplated in section 9(1) must be paid to the employer from the National Revenue Fund and be treated as a drawback from revenue charged to the National Revenue Fund. 15

(3) Where an employer has claimed payment in terms of subsection (1), the amount of the excess in respect of the period to which the claim relates must be deemed to be nil in the month immediately following that period.

(4) The amount of the excess contemplated in subsection (1) payable to an employer may not be paid to that employer if the employer— 20

- (a) has failed to submit any return contemplated in section 8(1)(a); or
- (b) has any tax debt contemplated in section 8(1)(b).

### ***Part IV***

### ***Miscellaneous*** 25

### **Reporting**

**11.** (1) The Commissioner of the South African Revenue Service must submit to the Minister of Finance a report in the form and manner and containing the information that the Minister of Finance may prescribe by regulation in the *Gazette* for the purposes of the monitoring and evaluation of the employment tax incentive. 30

(2) The Minister of Finance must publish information on the employment tax incentive twice a year.

### **Cessation of employment tax incentive**

**12.** An employer may not receive the employment tax incentive after 1 January 2017.

### **Amendment of laws** 35

**13.** The laws specified in the second column of the Schedule are hereby amended to the extent set out in the third column of that Schedule.

### **Short title and commencement**

**14.** (1) This Act is called the Employment Tax Incentive Act, 2013.

(2) Sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12 and 13 come into operation on 1 January 2014. 40

(3) Section 10 comes into operation on a date determined by the Minister of Finance in the *Gazette*.

tanihi ku hundzisa lo ku langutisiweke eka xiyengntsongo xa (1) eka n'hweti yo sungula leyi muthori a nga landzeleriki xiyenge xa 8.

(4) Ntsengo lowu ku vuyeriwa hi xibalo xa matholelo swi hundzaka xibalo xa vathoriwa lexi nga langutisiwa eka xiyengntsongo xa (1) hi siku ro sungula ra n'hweti leyi landzelaka ku hela ka nkarhi lowu muthori a faneleke ku ttherisa rhitheni hi ku landza ndzimana ya 14(3)(a) ya Xedulu ya Vumune ya Nawu wa Xibalo xa Muholo, wu nga ka wu nga hundzi R6 000 eka Muthoriwa un'wana na un'wana loyi a thoriweke hi muthori eka siku rero. 5

#### **Ku hakeriwa**

**10.** (1) Eku heleni ka nkarhi lowu muthori a faneleke ku ttherisa rhitheni hi ku ladnza ndzimana ya 14(3)(a) ya Xedulu ya Vumune ya Nawu wa Xibalo xa Muholo, hakelo ya ntsengo lowu ringanaka na ku hundzisa lo ku langutisiweke 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 vekiweke hi Khomixinara wa Mitirho ya Xibalo ya AfrikaDzonga. 15

(2) Ntsengo lowu ringanaka ku hundzisa lo ku langutisiweke eka xiyenge xa 9(1) wu fanele ku hakeriwa muthori ku suka eka Nkwama wa Timali ta Tiko na ku tekiwa tanihi xiphigo ku suka eka timali leti chajiweke Nkwama wa Timali ta Tiko.

(3) Laha muthori a koxeke hakelo hi ku landza xiyengntsongo xa (1), ntsengo lowu hundziseke eka nkarhi lowu xikoxo xi fambelanaka na wona wu fanele ku tekiwa ku va wu ri noto eka n'hweti leyi landzelaka nkarhi wolowo. 20

(4) Ntsengo wo hundzisa lowu langutisiweke eka xiyengntsongo xa (1) lowu hakeriwaka muthori wu nga ka wu nga hakeriwi muthori yoloye loko muthori—

- (a) a hlulekile ku yisa rhitheni leyi langutisiweke eka xiyenge xa 8(1)(a); kumbe
- (b) a ri na xikweleti xa xibalo lexi langutisiweke eka xiyenge xa 8(1)(b). 25

#### ***Xiphemu xa IV***

#### ***Swo hambanahambana***

#### **Ku vika**

**11.** (1) Khomixinara wa Mitirho ya Xibalo ya Afrika-Dzonga u fanele ku yisa xiviko eka holobye wa Timali eka fomo na hi ndlela na ku va xi ri na mahungu lawa Holobye wa Timali a nga ya vekaka hi xinawana eka *Gazete* hi swikongomelo swo langutela na ku pima Ku vuyeriwa hi Xibalo xa Matholelo. 30

(2) Holobye wa Timali u fanele ku hangalasa mahungu ya ku vuyeriwa hi xibalo xa matholelo kambirhi hi lembe.

#### **Ku hela ka ku vuyeriwa hi xibalo xa matholelo** 35

**12.** Muthori anga ka a nga hunguti xibalo xa vathoriwa lexi hakeriwaka hi muthori yoloye eka ntsengo wihi na wihi wa ku vuyeriwa hi xibalo xa matholelo endzhaku ka 1 Sunguti 2017.

#### **Ku cinciwa ka milawu**

**13.** Milawu leyi vuriweke eka kholomo ya vumbirhi ya Xedulu ya cinciwa ku fika eka xiyimo lexi andariweke eka kholomo ya vunharhu ya Xedulu yoleyo. 40

#### **Nhlokomhaka yo koma na ku sungula ku tirha**

**14.** (1) Nawu lowu wu vuriwa Nawu wa Ku vuyeriwa hi Xibalo xa Matholelo, 2013.

(2) Swiyenge swa 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12 na 13 swi sungula ku tirha hi 1 Sunguti 2014. 45

(3) Xiyenge xa 10 cxi sungula ku tirha hi siku leri vekiweke hi Holobye wa Timali eka *Gazete*.

**SCHEDULE**

(Section 13)

No. and year	Short title	Extent of amendment
Act No. 58 of 1962	Income Tax Act, 1962	<p>1. Section 10 of the Income Tax Act is hereby amended by the insertion in subsection (1) after paragraph (r) of the following paragraph:</p> <p>“(s) any amount by which the <u>employees’ tax as defined in section 1 of the Employment Tax Incentive Act, 2013, payable by an employer as contemplated in section 3 of that Act is reduced in terms of section 2(2) of that Act or paid in terms of section 10 of that Act;</u>”.</p> <p>2. Paragraph 2 of the Fourth Schedule to the Income Tax Act is hereby amended—</p> <p>(a) by the substitution in subparagraph (1) for the words following item (b) of the following words:</p> <p>“(whether or not registered as an employer under paragraph 15) who pays or becomes liable to pay any amount by way of remuneration to any employee shall, unless the Commissioner has granted authority to the contrary, deduct or withhold from that amount, or, where that amount constitutes any lump sum contemplated in paragraph 2(1)(b) of the Second Schedule, deduct from the employees benefit or minimum individual reserve as contemplated in that paragraph, by way of employees’ tax an amount which shall be determined as provided in paragraph 9, 10, 11 or 12, whichever is applicable, in respect of the liability for normal tax of that employee, or, if such remuneration is paid or payable to an employee who is married and such remuneration is under the provisions of section 7(2) of this Act deemed to be income of the employee’s spouse, in respect of such liability of that spouse, and</p>



**XEDULU***(Xiyenge xa 13)*

<b>Wet No. en Jaar</b>	<b>Kort titel</b>	<b>Omvang van wysiging</b>
Wet No. 58 van 1962	Inkomstebelastingwet, 1962	<p>1. Artikel 10 van die Inkomstebelastingwet, 1962, word hierby gewysig deur na paragraaf (r) in subartikel (1) die volgende paragraaf in te voeg:</p> <p>“(s) enige bedrag waarmee die <u>werknemersbelasting soos omskryf in artikel 1 van die ‘Employment Tax Incentive Act, 2013’</u>, betaalbaar deur ’n <u>werkgewer soos in artikel 3 van daardie Wet beoog verminder word ingevolge artikel 2(2) van daardie Wet of betaal ingevolge artikel 10 van daardie Wet;</u>”.</p> <p>2. Paragraaf 2 van die Vierde Bylae tot die Inkomstebelastingwet, 1962, word hierby gewysig—</p> <p>(a) deur in subparagraaf (1) die woorde wat op item (b) volg deur die volgende woorde te vervang:</p> <p>“(ongeag of hy ingevolge paragraaf 15 as ’n werkgewer geregistreer is, al dan nie) wat aan ’n werknemer ’n bedrag by wyse van besoldiging betaal of verskuldig word, moet, tensy die Kommissaris andersins gemagtig het, van daardie bedrag ’n bedrag aftrek of terughou, of waar daardie bedrag ’n enkelbedragvoordeel in paragraaf 2 (1) (b) van die Tweede Bylae beoog, uitmaak, van die werknemer se voordeel of minimum individuele reserwe soos in daardie paragraaf bedoel, aftrek, by wyse van werknemersbelasting wat volgens die bepaling van paragraaf 9, 10, 11 of 12, watter bepaling ook al van toepassing is, vasgestel word, ten opsigte van die aanspreeklikheid van daardie werknemer vir normale belasting, of indien bedoelde besoldiging betaal of verskuldig is aan ’n werknemer wat getroud is en daardie besoldiging ingevolge die bepaling van artikel 7(2) van hierdie Wet geag word</p>

No. and year	Short title	Extent of amendment
		<p>shall, subject to the <u>Employment Tax Incentive Act, 2013</u>, pay the amount so deducted or withheld to the Commissioner within seven days after the end of the month during which the amount was deducted or withheld, or in the case of a person who ceases to be an employer before the end of such month, within seven days after the day on which that person ceased to be an employer, or in either case within such further period as the Commissioner may approve.”; and</p> <p>(b) by the insertion after subparagraph (2) of the following subparagraph:</p> <p>“(2A) An employer may <u>deduct the amount of the employment tax incentive for which the employer is eligible in terms of the Employment Tax Incentive Act, 2013, from the amount of the employees’ tax to be paid to the Commissioner by that employer in terms of subparagraph (1), unless section 8 of that Act applies.</u>”.</p>
Act No. 34 of 1997	South African Revenue Service Act, 1997	<p>1. Schedule 1 to the South African Revenue Service Act, 1997, is hereby amended by the insertion after item 19 of the following item:</p> <p>“<b>19A.</b> <u>Employment Tax Incentive Act, 2013.</u>”.</p>

Wet No. en Jaar	Kort titel	Omvang van wysiging
		<p>inkomste van die werknemer se gade te wees, ten opsigte van bedoelde aanspreeklikheid van daardie gade, en moet, behoudens die ‘<u>Employment Tax Incentive Act, 2013</u>’, die bedrag aldus afgetrek of teruggehou aan die Kommissaris betaal word binne sewe dae na die end van die maand waartydens die bedrag afgetrek of teruggehou is, of, in die geval van ’n persoon wat voor die end van daardie maand ophou om ’n werkgewer te wees, binne sewe dae na die dag waarop daardie persoon ophou om ’n werkgewer te wees, of, in die een of die ander geval, binne die verdere tydperk wat die Kommissaris goedkeur.”; en</p> <p>(b) deur die volgende subparagraaf na subparagraaf (2) in te voeg:</p> <p>“(2A) ’n Werkgewer kan die bedrag van die <u>belastingsaansporing vir indiensneming waarvoor die werkgewer ingevolge die ‘Employment Tax Incentive Act, 2013’</u>, kwalifiseer, van die bedrag van die <u>werknemersbelasting aftrek wat daardie werkgewer ingevolge subparagraaf (1) aan die Kommissaris moet betaal, tensy artikel 8 van daardie Wet van toepassing is.</u>”.</p>
Wet No. 34 van 1997	Wet op die Suid-Afrikaanse Inkomstediens, 1997	<p>1. Bylae 1 van die Wet op die Suid-Afrikaanse Inkomstediens, 1997, word hierby gewysig deur die volgende item na item 19 in te voeg:</p> <p>“<b>19A.</b> “<u>Employment Tax Incentive Act, 2013</u>””.</p>

No. and year	Short title	Extent of amendment
Act No. 28 of 2011	Tax Administration Act, 2011	1. Section 70 of the Tax Administration Act is hereby amended by the addition to subsection (2) after paragraph (e) of the following paragraph: “(f) <u>the Department of Labour, the name and contact details of all employers registered for employees’ tax and eligible to receive the employment tax incentive in terms of section 2 of the Employment Tax Incentive Act, 2013.</u> ”.

Wet No. en Jaar	Kort titel	Omvang van wysiging
Wet No. 28 van 2011	Wet op Belastingadministrasie, 2011	<p>1. Artikel 70 van die Wet op Belastingadministrasie word hierby gewysig deur die volgende paragraaf na paragraaf (e) van subartikel (2) by te voeg:</p> <p>“(f) <u>die Departement van Arbeid, die naam en kontakbesonderhede van alle werkgewers wat vir werknemersbelasting geregistreer is en wat die belastingaansporing vir indiensneming ingevolge artikel 2 van die ‘Employment Tax Incentive Act, 2013’, eis.</u>”.</p>





