

**REPUBLIC OF SOUTH AFRICA**

**DRAFT DISASTER MANAGEMENT TAX RELIEF ADMINISTRATION BILL, 2020**

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*(As introduced in the National Assembly (proposed section 75); explanatory summary of Bill published in Government Gazette No.      Of      ) (The English text is the official text of the Bill)*

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**(MINISTER OF FINANCE)**

**[B - 2020]**

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### 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.

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### BILL

To provide for tax measures in order to assist with alleviating cash flow burdens on tax compliant small to medium sized businesses arising as a result of the COVID-19 pandemic and lockdown and to provide for matters connected therewith.

**BE IT ENACTED** by the Parliament of the Republic of South Africa, as follows:—

### ARRANGEMENT OF SECTIONS

1.    **Definitions**
2.    **Deferral of employees' tax**
3.    **Deferral of provisional tax**
4.    **Deferral of interim payments by micro business**
5.    **Extension of time periods**
6.    **Short title and commencement**

#### Definitions

1.    In this Act, unless the context indicates otherwise, a term which is assigned a meaning in a "tax Act", as defined in section 1 of the Tax Administration

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Act, 2011 (Act No. 28 of 2011) or the Customs and Excise Act, 1964 (Act No. 91 of 1964), has the meaning so assigned, and the following terms have the following meaning:

**“a qualifying taxpayer”** is a company, trust, partnership or individual—

(a) that is a taxpayer as defined in section 151 of the Tax Administration Act that conducts a trade;

(b) that has a gross income of R50 million or less during the year of assessment ending on or after 1 April 2020 but before 1 April 2021;

(c) whose gross income for the year of assessment does not include more than 10 per cent income derived from interest, dividends, foreign dividends, rental from letting fixed property and any remuneration received from an employer; and

(d) that is tax compliant as referred to in section 256(3) of the Tax Administration Act when relying on a deferral under this Act;

**“qualifying micro business”** is a micro business as defined in the Sixth Schedule to the Income Tax Act that—

(a) is a taxpayer as defined in section 151 of the Tax Administration Act; and

(b) is tax compliant as referred to in section 256(3) of the Tax Administration Act when relying on a deferral under this Act; and

**“national lockdown”** is the national lockdown under the regulations published by Government Notice No. 318 of 18 March 2020 under the Disaster Management Act, 2002 (Act No. 57 of 2002), starting on 26 March and ending on 16 April 2020 at 24H00 or on a date determined by the Cabinet member designated under section 3 of that Act.

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### Deferral of employees' tax

2. (1) A qualifying taxpayer that is a resident employer or representative employer as referred to in paragraph 2 of the Fourth Schedule to the Income Tax Act that is registered as such an employer by 1 March 2020, may pay only 80 per cent of the employees' tax due in terms of paragraph 2(1) of the Fourth Schedule, with respect to amounts deducted or withheld during the period commencing on 1 April 2020 and ending on 31 July 2020.

(2) The remaining amount of 20 per cent of the employees' tax due in terms of paragraph 2(1) of the Fourth Schedule, with respect to amounts deducted or withheld during the period in subsection (1), must be included in the gross employees' tax due by the employer in six equal monthly instalments, commencing on 7 September 2020 and ending on 5 February 2021.

(3) No penalties in terms of paragraph 6 of the Fourth Schedule will be levied on amounts deferred in terms of subsection (1).

(4) No interest in terms of section 89*bis* of the Income Tax Act will be charged in respect of amounts deferred in terms of subsection(1).

(5) The amounts due in terms of subparagraph (2) are subject to penalties in terms of paragraph 6 of the Fourth Schedule and interest in terms of section 89*bis* of the Income Tax Act if not paid when due.

### Deferral of provisional tax

3. (1) A qualifying taxpayer that is a provisional taxpayer may—

(a) during the period commencing on 1 April 2020 and ending on 30 September 2020, in respect of provisional tax payable in terms of paragraph 21(1)(a) or 23(a) of the Fourth Schedule to the Income Tax Act pay 15 per cent instead of one half of an amount equal to the total estimated liability (as

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determined in accordance with paragraph 17 of the Fourth Schedule) for normal tax in respect of that year less the total amount of—

- (i) any employees' tax deducted by the taxpayer's employer during such year; and
- (ii) any tax proved to be payable to the government of any other country which will qualify as a rebate under section 6quat of the Income Tax Act; and

(b) during the period commencing on 1 April 2020 and ending on 31 March 2021, in respect of provisional tax payable in terms of paragraph 21(1)(b) or 23(b) of the Fourth Schedule, pay 65 per cent instead of an amount equal to the total estimated liability (as finally determined in accordance with paragraph 17 of the Fourth Schedule) for normal tax in respect of that year less the total amount of—

- (i) any amount paid within the period ending six months after the commencement of the relevant year of assessment;
- (ii) any employees' tax deducted by the taxpayers employer during such year; and
- (iii) any tax proved to be payable to the government of any other country which will qualify as a rebate under section 6quat of the Income Tax Act.

(2) Provisional tax deferred in terms of subsection (1) will be due and payable by the qualifying taxpayer on the effective date, referred to in section 89quat of the Income Tax Act, by when additional provisional tax payments may be made under paragraph 23A(1) of the Fourth Schedule, for the year of assessment to which the provisional tax deferred relates.

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(3) No penalty in terms of paragraphs 20 and 27 of the Fourth Schedule will be levied in respect of provisional tax payments deferred in terms of subsection (1).

(4) No interest in terms of section 89*bis*(2) of the Income Tax Act will be charged in respect of provisional tax payments deferred in terms of subsection (1).

(5) The amounts due in terms of subparagraph (2) are subject to interest under section 89*quat* of the Income Tax Act.

### Deferral of interim payments

4. (1) A qualifying micro business may—

(a) during the period commencing on 1 April 2020 and ending on 30 September 2020, in respect of interim payments payable in terms of paragraph 11(1) of the Sixth Schedule to the Income Tax Act, pay 15 per cent instead of 50 per cent of the amount of tax so calculated in terms of that paragraph; and

(b) during the period commencing on 1 April 2020 and ending on 28 February 2021, in respect of interim payments payable in terms of paragraph 11(4) of the Sixth Schedule, pay 65 per cent instead of an amount equal to the amount of tax calculated in terms of that paragraph less the amount paid in terms of paragraph 11(1) of the Sixth Schedule.

(2) Interim payments deferred in terms of subsection (1) will be due and payable by the micro business by the date of payment as specified in a notice of assessment.

(3) No penalties in terms of paragraph 6 of the Sixth Schedule will be levied on amounts deferred in terms of subsection (1).

(4) No interest in terms of section 89*bis*(2) of the Income Tax Act will be charged in respect of interim payments deferred in terms of subsection (1).

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## Extension of time periods

5. (1) For purposes of the calculation of a time period prescribed under a tax Act, as defined in section 1 of the Tax Administration Act, the period of the national lockdown, must be regarded as *dies non* for a time period prescribed—

(a) in respect of a notice under section 47 of the Tax Administration Act if the notice requires a taxpayer to attend an interview on a date within the national lockdown period;

(b) in respect of a notice under section 48(1) of the Tax Administration Act if the date of the field audit in the notice is on a date within the national lockdown period;

(c) for a notice to appear at an inquiry under section 53 of the Tax Administration Act if the date of appearance is on a date within the national lockdown period;

(d) under section 60(3) in respect of a warrant of search and seizure issued under section 60 of the Tax Administration Act;

(e) in respect of a ruling under Chapter 7 of the Tax Administration Act;

(f) under section 99(1) of the Tax Administration Act;

(g) in relation to section 100 of the Tax Administration Act; and

(h) in respect of dispute resolution under Chapter 9 of the Tax Administration Act, including the dispute resolution rules under section 103.

(2) For purposes of the Customs and Excise Act, 1964 (Act No. 91 of 1964), including the Rules under and Schedules to that Act, the following measures will apply:

(a) The period of the national lockdown—

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- (i) will, subject to paragraph (b), be regarded as *dies non* in respect of the calculation of any time period prescribed—
  - (aa) for the furnishing of documents or proof, excluding supporting documents or proof referred to in subparagraph (ii)(cc);
  - (bb) for the submission of reports, notices or notifications, except time periods prescribed in respect of reporting documents in terms of the rules under section 8;
  - (cc) for the submission and processing of applications for registration or licensing, general refunds of duty, substitution of a bill of entry referred to in subparagraph (ii)(aa), or any other application, except in circumstances where fast tracking of certain applications is required to support efforts to prevent the escalation of the national disaster or to alleviate, contain or minimise the effects thereof;
  - (dd) applicable for purposes of internal administrative appeal procedures, alternative dispute resolution procedures or dispute settlement;
  - (ee) applicable for purposes of calculating a prescription period in relation to tariff determinations, value determinations or origin determinations; and
  - (ff) applicable for purposes of an appeal to the High Court in cases relating to tariff determinations, value determinations or origin determinations; and
- (ii) will not be regarded to be *dies non* in respect of the period for—



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- (aa) submission of a bill of entry as defined in section 1;
- (bb) submission of an account or return as may be prescribed for excise duties, fuel levy, environmental levies, health promotion levy and air passenger tax;
- (cc) submission of supporting documents or proof required for purposes of a bill of entry referred to in item (aa) or an account or return referred to in item (bb); and
- (dd) for payment of duties due and payable.

(b) The Commissioner may, on application, condone with retrospective effect any non-compliance with a time period not mentioned in paragraph (a)(i) (apart from a time period excluded in terms of paragraph (a)(ii)), if it can be shown that the non-compliance was as a result of the period of the national lockdown: Provided that if the relevant provision prescribing the timeframe affords the Commissioner a discretion to permit or authorise an extension of the timeframe, this paragraph does not apply and such permission or authorisation must be obtained before the expiry of the timeframe.

(3) The date of 1 July 2020 referred to in section 7(2) of the Tax Administration Laws Amendment Act, 2019 (Act No. 33 of 2019), is hereby extended by three months to 1 October 2020.

### **Short title and commencement**

6. (1) This Act is called the Disaster Management Tax Relief Administration Act, 2020.

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(2) Save in so far as is otherwise provided for in this Act, or the context otherwise indicates, the amendments effected by this Act come into operation on 1 April 2020.

## **MEMORANDUM OF OBJECTS OF THE DRAFT DISASTER MANAGEMENT TAX RELIEF ADMINISTRATION BILL, 2020**

### **1. PURPOSE OF THE BILL**

- 1.1. The recent COVID-19 outbreak will have significant and potentially lasting impacts on the economy, with businesses facing the risk of cash flow problems. Tax compliant small to medium sized businesses play an important role in stimulating economic activity, job creation, poverty alleviation as well as the general improvement of living standards, and are expected to be amongst the hardest hit. In order to assist tax compliant small to medium sized businesses, Government proposes measures aimed at assisting to alleviate cash flow problems experienced during this difficult period.
- 1.2. Several countries have implemented measures whereby businesses are allowed to defer the transfer of payroll taxes to the tax authority. This can be in the form of a temporary suspension of payments for a fixed period (for most countries the suspension period is between 3 and 6 months), or by allowing businesses to pay taxes in instalments. The purpose of such measures is to assist businesses with liquidity in a time where business activity is likely to see an unprecedented decline in gross income. The benefit of the measure is immediate cash flow relief that could enable businesses to survive.
- 1.3. Furthermore, allowing for a deferred payment of provisional liabilities should assist these businesses by providing additional cash flow during the crisis. This could be the difference between pushing a small or

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medium sized business into liquidation, or providing some space for the business to get through the crisis and add to the economic recovery, hopefully being a source of higher tax revenue in the medium term.

## **2. OBJECTS OF THE BILL**

### **2.1. DEFINITIONS (CLAUSE 1)**

2.1.1. The definition of “a qualifying taxpayer” seeks to provide clarity on the taxpayers that qualify for the relief under clauses 2 and 3.

2.1.2. The definition of “national lockdown” seeks to provide clarity on the origin and time period of the lockdown as well as any extension thereof.

### **2.2. DEFERRAL OF EMPLOYEES’ TAX (CLAUSE 2)**

2.2.1. Paragraph 2 of the Fourth Schedule to the Income Tax Act (the Act) makes provision for a resident employer or representative employer (in cases where the employer is non-resident) to deduct employees’ tax (PAYE) from remuneration paid to its employees. In addition, the employer or representative employer must submit a return and the payment of PAYE withheld and paid to the South African Revenue Service (SARS) within seven days after the end of the month for which the PAYE was deducted. Administrative penalties may be imposed in terms of paragraph 6 of the Fourth Schedule to the Income Tax Act for late payment of PAYE.

2.2.2. In order to assist with alleviating any cash flow burden arising as a result of the COVID-19 outbreak, the following tax measures are

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proposed for qualifying employers, for a limited period of four months, beginning 1 April 2020 and ending on 31 July 2020:

2.2.2.1. Deferral of payment of 20 per cent of the PAYE liability, commencing with the payment due on 7 May 2020, and ending with the payment due on 7 August 2020 without SARS imposing administrative penalties and interest for the late payment thereof.

2.2.2.2. The deferred PAYE liability must be paid to SARS in six equal instalments commencing on 7 September 2020 and ending on 5 February 2021.

2.2.3. For the purposes of this proposal, small or medium sized business means a business conducted by a company, partnership, individual or trust with a gross income not exceeding R50 million for the year of assessment within which the period falls, where such gross income does not include more than 10 per cent income derived from interest, dividends, foreign dividends, rental from letting fixed property and any remuneration received from an employer.

2.2.4. The above-mentioned proposals will not apply to an employer or representative employer that—

2.2.4.1. has failed to submit any return as defined in section 1 of the Tax Administration, 2011 (TAA) on the basis required by section 25 of the TAA; or

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2.2.4.2. has any outstanding tax debt as defined in section 1 of the TAA, but excluding a tax debt—

2.2.4.2.1. in respect of which an agreement has been entered into in accordance with section 167 or 204 of the TAA;

2.2.4.2.2. that has been suspended in terms of section 164 of the TAA; or

2.2.4.2.3. that does not exceed the amount referred to in section 169(4) of the TAA.

2.2.5. However, penalties and interest will apply if the employer has understated the PAYE liability for any of the four months or if it is discovered that the employer does not qualify for relief under this clause. The usual procedures for requests for remittance of such penalties will be available in such cases.

### 2.2.6. Example

Employer A is a small business which that the gross income and compliance requirements to qualify for deferral of employees' tax. Its gross PAYE liability for its April to July 2020 payrolls and the effect of the 20% deferral is set out below.

<u>Payroll</u>	<u>Gross liability</u>	<u>20% deferral</u>	<u>80% Payable</u>	<u>Date due</u>
April	150 000	30 000	120 000	7 May
May	145 000	29 000	116 000	5 June
June	155 000	31 000	124 000	7 July
July	150 000	30 000	120 000	7 Aug
<b>Cash flow benefit</b>		120 000		

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The deferred PAYE liability is payable as follows.

<u>Payroll</u>	<u>Amount payable</u>	<u>Date due</u>
August	20 000	7 Sept
September	20 000	5 Oct
October	20 000	6 Nov
November	20 000	7 Dec
December	20 000	7 Jan
January	20 000	5 Feb

### 2.3. DEFERRAL OF PROVISIONAL TAX (CLAUSE 3)

- 2.3.1. Paragraph 17 of the Fourth Schedule to the Income Tax Act (the Act), makes provision for every provisional taxpayer to make provisional tax payments in respect of their annual tax liability. The provisional tax payment for the annual tax liability is based on an estimate by the taxpayer of total taxable income, or is based on an estimate made by the Commissioner for SARS in terms of paragraphs 19(2) and 19(3) of the Fourth Schedule to the Act. Under justifiable circumstances the estimate submitted by the provisional taxpayer may be less than the basic amount applicable to the estimate in question.
- 2.3.2. Paragraphs 19(1), 21 and 23 of the Fourth schedule to the Act make provision for a provisional taxpayer to submit a return and make provisional tax payment to SARS. The first payment, which is 50 per cent of the total estimated liability, must be made within six months after the commencement of the year of assessment and the second payment, which is the total estimated liability reduced by the first payment, must be made by no later than the last day of that year of assessment.

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- 2.3.3. The following sanctions are applicable to provisional tax:
- 2.3.3.1. Paragraph 27 of the Fourth Schedule makes provision for a 10 per cent penalty for late payment of a provisional tax liability for both the first and second tax periods.
  - 2.3.3.2. Paragraph 20 of the Fourth Schedule makes provision for a penalty on the underpayment of a provisional tax liability for the second provisional tax period as a result of underestimation, reduced by any section 27 penalty imposed for that period.
- 2.3.4. Section 89*bis* of the Act provides for interest on the unpaid portion of a provisional tax liability.
- 2.3.5. In order to assist with alleviating cash flow burdens arising as a result of the COVID-19 outbreak, the following tax measures are proposed for qualifying provisional taxpayers, for a period of twelve months, beginning 1 April 2020 and ending on 31 March 2021:
- 2.3.5.1. Deferral of a portion of the payment of the first and second provisional tax liability to SARS, without SARS imposing administrative penalties and interest for the late payment of the deferred amount.
  - 2.3.5.2. The first provisional tax payment due from 1 April 2020 to 30 September 2020 will be based on 15 per cent of the estimated total tax liability, while the second



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provisional tax payment from 1 April 2020 to 31 March 2021 will be based on 65 per cent of the estimated total tax liability.

2.3.5.3. Provisional taxpayers will be required to pay deferred provisional tax payments on the effective date, referred to in section 89*quat* of the Income Tax Act, by when additional provisional tax payments may be made under paragraph 23A(1) of the Fourth Schedule, for the year of assessment to which the deferred payments relate.

2.3.6. For the purposes of this proposal, small or medium sized business means a business conducted by a company, individual or trust with a gross income not exceeding R50 million for the relevant year of assessment, where such gross income does not include more than 10 per cent income derived from interest, dividends, foreign dividends, rental from letting fixed property and any remuneration received from an employer.

2.3.7. The above-mentioned proposals will not apply to a provisional taxpayer that—

2.3.7.1. has failed to submit any return as defined in section 1 of the TAA as required by section 25 of the TAA; or

2.3.7.2. has any outstanding tax debt as defined in section 1 of the TAA, but excluding a tax debt—

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2.3.7.2.1. in respect of which an agreement has been entered into in accordance with section 167 or 204 of the TAA;

2.3.7.2.2. that has been suspended in terms of section 164 of the TAA; or

2.3.7.2.3. that does not exceed the amount referred to in section 169(4) of the TAA.

2.3.8. However, penalties and interest will apply in instances where, upon assessment, it is discovered that a taxpayer does not qualify for relief under the proposed amendments. The usual procedures for requests for remittance of such penalties will be available in such cases.

### 2.3.9. **Examples**

The examples below provide an illustrative example for two companies with different financial year-ends (FYEs).

#### Example 1:

- Company A has a 30 June 2020 FYE. It would already have paid its first provisional tax payment of approximately 50 per cent (of its estimated total tax liability, say R3 million) by 31 December 2019
- Its second provisional payment will be due 30 June 2020 – during the period of the temporary relief measure. Instead of paying a further R1.5 million (50 per cent)

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based on the current legislation, it need only pay R450 000 (15 per cent of R3 million) so that the cumulative total of the first and second provisional tax payments is 65 per cent of the estimated total tax liability (as opposed to 100 per cent)

- This will provide Company A with a R1 050 000 cash flow benefit during the temporary relief period. Normally, it would have until 31 December 2020 to pay a (usually small) third top-up amount to avoid an interest charge. This relief measure will allow the company to pay the outstanding balance (35 per cent or R1 050 000) by this date.

### Example 2:

- Company B has a 28 February 2021 FYE, meaning that its first provisional tax payment will fall during the temporary period. As such, the first provisional tax payment (due by 31 August 2020) will be R120 000 (15 per cent of its estimated total tax liability of R800 000 for the year) instead of R400 000, allowing temporary relief of R280 000. As a further relief measure only 50 per cent of the estimated tax liability (R400 000) will be due by 28 February 2021, so that the cumulative total tax paid at that point is 65 per cent of the estimated total tax liability. The remaining balance of R280 000 (35 per cent

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of estimated tax liability) will be due by 30 September 2021 in order to avoid interest charges.

The table below provides an illustrative example of the calculation of the provisional deferral for two Company A and Company B.

**Table:** Calculation of deferral for Company A & Company B

	FYE	estimated tax liability	P1	P2	P3	Total provisional tax
Company A	30-Jun-20	3 000 000	31-Dec-19	30-Jun-20	31-Dec-20	
	<i>current law</i>		50%	50%	0%	
			1 500 000	1 500 000	-	3 000 000
	<i>temporary relief</i>		50%	15%	35%	
			1 500 000	450 000	1 050 000	3 000 000
	<b>cash flow relief</b>			<b>1 050 000</b>		

	FYE	estimated tax liability	P1	P2	P3	Total provisional tax
Company B	28-Feb-21	800 000	31-Aug-20	28-Feb-21	30-Sep-21	
	<i>current law</i>		50%	50%	0%	
			400 000	400 000	-	800000
	<i>temporary relief</i>		15%	50%	35%	
			120 000	400 000	280 000	800000
	<b>cash flow relief</b>		<b>280 000</b>			

2.3.10. The proposed amendments are deemed to have come into operation on 1 April 2020. They apply to first provisional tax periods ending on or after 1 April 2020 but before 1 October 2020 and to second provisional tax periods ending on or after 1 April 2020 but before 1 April 2021.

## 2.4. DEFERRAL OF INTERIM PAYMENTS (CLAUSE 4)

2.4.1. Similar relief to the 15 per cent and 65 percent relief with regard to provisional tax payments is provided for qualifying micro businesses with regard to interim payments due and payable in

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terms of paragraph 11 of the Sixth Schedule to the Income Tax Act.

2.4.2. In terms of paragraph 6 of the Sixth Schedule, penalty relief will be granted on the deferred interim payments and no interest under section 89*bis*(2) will be levied on deferred interim payments that are payable on assessment.

2.4.3. The above-mentioned proposals will not apply to a micro business that—

2.4.3.1. has failed to submit any return as defined in section 1 of the TAA as required by section 25 of the TAA; or

2.4.3.2. has any outstanding tax debt as defined in section 1 of the TAA, but excluding a tax debt—

2.4.3.2.1. in respect of which an agreement has been entered into in accordance with section 167 or 204 of the TAA;

2.4.3.2.2. that has been suspended in terms of section 164 of the TAA; or

2.4.3.2.3. that does not exceed the amount referred to in section 169(4) of the TAA.

2.4.4. However, penalties and interest will apply in instances where, upon assessment, it is discovered that a micro business does not qualify for relief under the proposed amendments. The usual procedures for requests for remittance of such penalties will be available in such cases.

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### 2.5. EXTENSION OF TIME PERIODS (CLAUSE 5)

2.5.1. **Clause 5(1)** – this clause provides which time periods prescribed under the tax Acts are affected by the COVID-19 national lockdown period. In respect of the listed periods the 21 day lockdown period will be regarded as *dies non*, i.e. a day that has no legal effect and which will not be counted for purposes of the calculation of the listed time periods. This is intended to provide individuals and businesses impacted by COVID-19 with additional time to comply with selected tax obligations or due dates that are affected by or fall within the lockdown period but does not extend to return filing or payments. The processes made available by SARS must be followed for requests for instalment payment agreements in terms of section 167 of the Tax Administration Act, 2011.

2.5.2. **Clause 5(2)** – this clause provides which time periods prescribed under the Customs and Excise Act, 1964, are affected by the Covid-19 national lockdown period. In respect of the listed periods the 21 day lockdown period will be regarded as *dies non*, i.e. a day that has no legal effect and which will not be counted for purposes of the calculation of the listed time periods. This is intended to provide individuals and businesses impacted by Covid-19 with additional time to comply with selected obligations or due dates that are affected by or fall within the lockdown period. The processes made available by SARS must be followed

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for requests for instalment payment agreements in terms of section 167 of the Tax Administration Act, 2011.

2.5.3. **Clause 5(3)** – the Taxation Laws Administration Act, 2019, introduced the 5 year validity period of beneficial owner declaration forms for SA withholding tax purposes. It comes into effect on 1 July 2020. Given the effective deadline date of 1 July 2020 and the impact of COVID-19 measures internationally and locally, in particular the national lockdown, this date is extended for three months to 1 October 2020.

### 2.6. SHORT TITLE AND COMMENCEMENT (CLAUSE 6)

2.6.1. Save in so far as is otherwise provided for in this Act, or the context otherwise indicates, the amendments effected by this Act come into operation on 1 April 2020.

2.6.2. This means:

2.6.2.1. Clause 2 comes into operation on 1 April 2020 and will cease to have effect on 5 February 2021 for compliant taxpayers.

2.6.2.2. Clause 3 comes into operation on 1 April 2020 and will cease to have effect on the date the provisions of clause 3(2) have been complied with, in view of the different year ends and different time periods for the third top up payment.

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- 2.6.2.3. Clause 4 comes into operation on 1 April 2020 and will cease to have effect when the assessed taxes are paid.
- 2.6.2.4. Clause 5 comes into operation on 1 April 2020 and will cease to have effect when the national lockdown ends, except for clauses 5(2)(b) and 5(3).