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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

NATIONAL TREASURY

NO. 6105 **4 April 2025**

NOTICE OF INTRODUCTION IN NATIONAL ASSEMBLY OF RATES AND MONETARY AMOUNTS AND AMENDMENT OF REVENUE LAWS BILL, 2025, AND PUBLICATION OF EXPLANATORY SUMMARY OF BILL

In terms of rule 276(1)(b) and (c) of the Rules of the National Assembly—

(a) notice is hereby given of the introduction by the Minister of Finance of the Rates and Monetary Amounts and Amendment of Revenue Laws Bill, 2025 ("the Bill") in the National Assembly; and

(b) the following explanatory summary of the Bill is hereby published:
The Bill provides for the following:

- To fix the rates of normal tax;
- to amend the Transfer Duty Act, 1949 so as to amend transfer duty monetary thresholds;
- to amend the Income Tax Act, 1962, so as to amend certain provisions;
- to amend the Customs and Excise Act, 1964, so as to amend rates of duty in Schedule 1 to that Act;
- to amend the Value-Added Tax Act, 1991, so as to amend rates of tax and to amend Schedule 2 to that Act;
- to amend the Employment Tax Incentive Act, 2013, so as to amend certain provisions;
- to amend the Carbon Tax Act, 2019, so as to amend an amount; and
- to provide for matters connected therewith.

A copy of the Bill will be obtainable from the National Treasury's website at http://www.treasury.gov.za after introduction of the Bill, and also by contacting Mr A Hendricks, Parliament, PO Box 15, Cape Town, 8000, Telephone no: 021 403 8223.

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