



Tax & Legal Flash

January 2022

EXTENDED - R&D commentary deadline

In a media statement issued on 21 January 2022, National Treasury announced that the deadline for public commentary and completion of the online survey in respect of the future of the section 11D Research and Development (R&D) tax incentive has been extended from 25 January 2022 to 7 February 2022.

During December 2021, National Treasury released, for public comment, the long-awaited discussion paper on the future of the R&D tax incentive, entitled *"Reviewing the design, implementation and impact of South Africa's Research and Development Tax Incentive."*

Due to the comment period falling partially during a time when many businesses were closed for the holidays, and with numerous requests for extension being received by the Department of Science and Innovation, the deadline for public comments has been extended from 25 January to 7 February 2022.

The objective of the discussion paper and online survey is to evaluate whether the incentive should continue beyond the current end date of 30 September 2022 and, if it continues, whether the current design is still suitable. We encourage affected taxpayers to complete the online survey (by following this link: [R&D Online Survey](#)), as more responses will assist Government to better understand stakeholders' wishes and concerns regarding the R&D tax incentive. This, in turn, will inform the future of the incentive.

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