

LEPPARD LEGISLATION WATCH

NOVEMBER / DECEMBER 2018

A bit of a mixed bag in this November / December Legislation Watch, with a number of interesting pieces of legislation, which may or may not have a direct impact on you and your clients.

Legislation for YOU and YOUR CLIENT

Income Tax Act

The Tax Administration Laws Amendment Act proposes removing from 1 March 2019 directors of private companies from the Fourth Schedule employee definition, for purposes of the Fourth Schedule. This will mean that amounts paid to non-executive directors will not be subject to PAYE deductions.

Children's Act: Draft Children's Amendment Bill

This Bill proposes many amendments seeking to provide greater protection for children, but perhaps the most controversial proposal relates to the following clause in the Bill: "Any punishment, within the home or other environment, in which physical force or action is used and intended to cause some degree of pain or harm to the child is unlawful." So no more corporal punishment at all – how long before the first parents are sued?

Cybercrimes Bill

This Bill is now in Version B and covers a multitude of matters relating to hacking, cyber fraud, cyber forgery, etc but what is of interest that the Bill attempts to prevent the dissemination of hate speech and other forms of incitement to violence, and damage to life and property, as well as the dissemination of intimate images without the affected person's consent via electronic communications media.

National Minimum Wage Act

This Act commences 1 January 2019 and will, amongst others, introduce a national minimum wage of R20 for each ordinary hour worked, with different

national minimum wages for domestic workers (R15), farm workers (R18), and some others. This wage will be reviewed annually and it is an unfair practice to unilaterally alter wages, hours of work or other employment conditions in relation to the minimum wage implementation. A worker is defined as a person who works for another, and is entitled to receive any payment for that work, in money or in kind. A conditional one year exemption from the minimum wage may be applied for.

Basic Conditions of Employment Act

Once a commencement date has been gazetted, the Labour Laws Amendment Act 10 of 2018 will provide for further parental leave (10 days 'paternity' leave), adoption leave (10 weeks if the child is below the age of two) and commissioning parental leave (10 weeks for a surrogate motherhood agreement).

*Leppard Legislation Watch is a monthly newsletter providing selected updates on legislation which could have an impact on the business of Leppard Underwriting and its clients. **Leppard Legislation Watch** is not intended as legal or professional advice and is published for general information purposes only. This newsletter is not a substitute for legal or other professional advice.*

