

Freedom From Violence Amendment Draft Bill 2021 (2021 draft FFVAB)

Bill: To amend the Income Tax Act, 1962, so as to amend certain provisions; to make new provision; to repeal certain provisions.

To enable South Africans to free themselves from violence and for that purpose –

- To quell and/or discourage violent acts by individuals and/or groups that may threaten their physical security;
- To repel an immediate threat to life or physical security origination from any source;
- To protect South Africans against invasions of their freedom and security;
- To ameliorate the plight of victims rendered vulnerable by inadequate state protection measures;
- To give effect to the fundamental rights to life, dignity and freedom;
- To promote safety and security; and
- To comply with the state’s obligation to provide appropriate protection to everyone through laws that afford such protection.

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

Amendment of section 11 of Act 58 of 1962, as amended by Act 59 of 2000; Amendment of section 23 of Act 58 of 1962, as amended by Act 129 of 1991, as amended by Act 113 of 1993, as amended by Act 21 of 1994;

1. (1) Section 11 of the Income Tax Act, 1962, is hereby amended -

(a) by the insertion after subsection (11(x)) of the following subsection:

“(11(y)) expenditure actually incurred during the year of assessment on security of property occupied for the purpose of residence, including any expenditure so incurred on the treatment against attack by beetles of any timber forming part of such property and sums expended for the repair of machinery, implements, utensils and other articles employed by the taxpayer for the purposes of his residential security.”

(b) by the insertion after subsection (11(y)) of the following subsection:

“(11(y)(i)) Security expenditure as referred to in section 11(y), include but is not limited to the following: defensive walls; security cameras; burglar alarms; electric fences; razor wire; guard dogs; 24-hour monitoring and armed-response services; home-insurance; other home security measures and equipment; and expenses pertaining to the upkeep of the aforementioned items.”

2. (1) Section 23 of the Income Tax Act, 1962, is hereby amended -

(a) by the insertion in subsection (b) after the exception “except in respect of such part as may be occupied for the purposes of trade” of the following exception:

“and except in respect of security expenditure incurred securing an individual’s private residence”.