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Leliphephandaba likhishwe nguMnyango Wezezimali neNhlango Eyoqa Intela (Sars).

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## YINI ISABELO SEZIMALI?

Njalo ngonhlonjani, uNgqongqoshe wezezimali wethula izinhlelo zeminyaka emithathu elandelanayo zesabelo sezimali, ukuqoqwa kwentela kanye nokwebolekwa kwemali ezimakethe zezimali kuleli naphesheya kwezilwandle. Ungqongqoshe uphinde achaze indlela okuhloswe ngayo ukusetshenziswa kwemali eyabelwe iminyango kahulumeni wesizwe, ohulumeni bezifundazwe kanye namantshontsho atholwa omasipala.

## SENZIWA KANJANI ISABELO MALI?

1. Umnyango wezezimali ukhipha umkhobandlela oqukethe ulwazi oludingekayo ngesabelomali.
2. Iminyango ihlela izinhlelo zayo futhi inikeze indlela ezosebenzisa ngayo imali ekufezekiseni izidingongqangi zoluntu.
3. Izicelo zesabelomali zinikezwa uMnyango Wezezimali bese kuyaboniswa.

4. Amakomidi ezintloko zeminyango abe esexoxa kabanzi ngezicelo zesabelomali ezilethiwe.
5. Kwenziwa iziphakamiso noma izincomiso kwiKomidi LoNgqongqoshe elibhekene nesabelomali.
6. Kuba khona isitatimende sesabelomali esenziwa phakathi nonyaka esona sinika izinkomba zesabelomali sokuqala konyaka.

7. Bese kuthi isigungu sekhabinethi senze izinqumo ngokuthi izokwabiwa kanjani imali.
8. Kuhlelwa izincwadi zesabelomali.
9. Isabelomali sethulwa ePhalamende.
10. IPhalamende libe selicubungula isabelomali bese isamukela.
11. Isabelomali sibe sesithunyelwa kuMongameli asisayinde ngokusemthethweni.



# UKUBHEKANA NEZINSELELO ZETHU NOKUVUSELELA ITHEMBA

**U**hulumeni usethathe izinyathelo okuhloswe ngazo ukwenza ngcono isimo somnotho nokuvuselela isimo sezimali zomphakathi. Sekuqaliwe ngezinguquko zokwandisa utshalomali nokukhulisa izimbongi zezokumbiwa phansi, ezokungcebeleka kanye nokuxhumana.

Ukubambisana kosomabhizinisi abazimele nohulumeni sekube nomthelela omuhle, kwaletsa izithembiso zotshalomali olukhulu. Phezu kwalokhu, isabelo zimali sika-2019 sichaza izinyathelo okuhloswe ngazo ukufukula amathemba abatshalizimali, ukwenyusa izinga lokukhula komnotho kanye nokwehlisa ukuntenga kwesimo sezimali zomphakathi.

- Uhulumeni useqalile ngezinguquko zokuqinisa ukuphathwa kanye nendlela izinkampanini zikahulumeni njengo Eskom ezisebenza ngayo. Izinguquko kwa-Eskom zihlose

ukuthuthukisa ukubakhona kukagesi, okuzokweseka ukutshalwa kwezimali nokukhula komnotho.

- Uyaqhubeka umsebenzi wokuvuselela kabusha i-South African Revenue Service (SARS), okuhambisana nokuqokwa kukaKhomishana omusha. Ibalulekile kuhulumeni ISARS njengoba kuyiyo eqoqa imali yentela
- Uhulumeni uzimisele ukubambisana nosomabhizinisi abazimele kanye nezinkampani zikahulumeni ezibolekisa ngemali yentuthuko, ngenhloso yokwehlisa izindleko kanye nokwenyusa ikhwalithi yengqalasizinda ebhekele izidingo zomphakathi kanye nezomnotho.

Isabelozimali sika-2019 siyaqhubeka nokubeka phambili ezemfundo, ezenhlalakahle, ezempilo nezokuthuthukiswa komphakathi. Zizohlomula nezokuthuthwa komphakathi, ingqalasizinda yezikole, kanye nokuvuselwa kwezindawo

zokusebenzela osozimboni, okumbandakanya nezisemalokishini.

Isibikezelo sokukhula komnotho wakuleli kulonyaka sesihlisiwe kuleso esasibekwe ngenyanga kaMfumu enyakeni owedlule. Sekulindlele ukuthi umnotho ukhule ngamaphesenti angu-1.5 kulonyaka, wenyuke kancane ufinyelele ku maphesenti angu-2.1 ngo-2021. Ngenxa yesimo somnotho esibuthakathaka kanye nesidingo sokwesekelwa okukhulu okudingwa yinkampani yakwa-Eskom, isabelozimali sika-2019 sihlangoza ukwehliswa kwemali ebizosetshenziswa uhulumeni kanye nokunciphisa izinga lokwenyuka kwemali ebolekwa uhulumeni.

U-Eskom uthwele nzima ngokwezezimali, ngakho-ke udinga usizo lukahulumeni olulinganiselwa kumabhiliyoni angu-23 wamarandi ngonyaka. Ukuvala isikhala esizodalwa yilezindleko, kuhlangozwa ukuthi kwehliswe isabelo sezimali sezinye izinhlelo zikahulumeni ngamabhiliyoni angu-50.3 wamarandi

kuleminyaka emithathu ezayo. Ingxenywe enkulu yalemali izothathwa kwisabelo mali esibhekene namaholo kanye nokunethezeka kwezisebenzi zikahulumeni. Isamba esingamabhiliyoni angu-25 wamarandi sizophuma oshintshweni kwezentela kuleminyaka emibili ezayo.

Phezu kwalezinyathelo, uhulumeni kusazodingeka aboleke amabhiliyoni angu-243 wamarandi ngonyaka ka-2019/20, angu-253 wamarandi ngo 2020/21, kanye namabhiliyoni angu-252 wamarandi ngo 2021/22. Uma yonke imali ezobolekwe uhulumeni ihlanganiswa naleyo esibolekiwe, izofinyelela kumaphesenti angamashumi ayisithupha uma ilinganiswa nesikalo somnotho wezwe lonke. Lelinani lemali mboleko lingaphezu kancane kwalelo elalimenyenzelwe ngenyanga kaMfumu onyakeni ophelile. Kulesisimo somnotho esibucayi, uhulumeni uzibophezelele ukuphatha ngokucophelela lelinani lemali mboleko ■





## UKWENZA NGOKUSHESHA IZINGUQUKO ZE-NQUBOMGOMO YOKUKHULISA UMNOTHO



### UMYALEZO KANGQO-NGQOSHE

**L**esi sabelozimali sichaza uchungechunge lwezinyathelo kwezomnotho nezezimali zikahulumeni, okuhloswe ngazo ukubeka umonotho wakuleli emgudwini omusha kanye nokwehlisa ukuntenga kwesimo sezimali zomphakathi eminyakeni ezayo. Inhloso, ukwenyusa izinga umnotho okhula ngalo, ukuthi ukhula ngokuzinza, kanti futhi bonke abantu bayahlomula ngokukhula kwawo.

Ekuphathweni kwezimali zomphakathi, injongo ukuqinisekisa ukuthi isikhwama sezimali zikahulumeni sisimeme. Lokhu kungafezeka uma kunganciphiswa igebe phakathi kwemali esetshenziswa uhulumeni kanye nemali eqoqwayo libe selevelini izwe elingakwazi ukumelana nalo. Lokhu kuyodinga ukuthi uhulumeni agcine imalimboleko elevelini engabekezeleleka.

Konke lokhu kuzokwenziwa phansi kwesimo esinzima ezweni lakithi nasemhlabeni jikelele. Uhulumeni usesehlisile isibikezelo sezinga lokukhula komnotho salonyaka ayesenze ngoMfomfu enyakeni ophelile. Sehliswa-nje, yingenxa yobuthakathaka kotshalomali namathuba emisebenzi kuleli kanye nokuntenga kokuhwebelana phakathi kwamazwe.

Lokhukuntenga kwesimo somnotho kusho ukuthi uhulumeni akazukwazi ukuqoqa imali yentela ebindelekile. Phezu kwalokhu, isimo sezimali sezinye zezinkampani zikahulumeni, ikakhulukazi i-Eskom, esibucayi. Lezinkampani zibheke ukuthi uhulumeni azixhase. Ngakho-ke, kuhlongozwa ukuthi kuthathwe imali ebizokwabelwa ezinye izinhlelo zikahulumeni. Lokhu kuzokwenziwa ngendlela evikela izabelomali ezibhekene nezidingo zabampofu. Ukuze kutholakale enye imali, kunoshintsho oluzwekwenziwa kwezentela ■

izinguquko ezamnyezelwa uMengameli wezwe eziyingxenyehlelo lokuvuselela umnotho, nokuhloswe ngazo ukuqeda ukungabaza kwbatshali zimali nokufukula izinga lokukhula komnotho, seziqalile ukuba nemiphumela emihle.

Nazi izibonelo:

- **Ukuchitshiyelwa komthetho wezimvume zabavakashela kuleli:** Uhulumeni useshicilele imininingwane yoshintsho oluhlongozwayo ngomthetho wezimvume zokungena kuleli. Lezinguquko kubhekeke ukuthi

zandise inani lezivakashi, osomabhezini kanye notshalomali, konke okuyimithombo emikhulu yokudaleka kwamathuba emisebenzi.

- **Kwezokuxhumana:** Uhulumeni uzothengisela izinkampani ezizimele amalayisense amasha kwezokuxhumana. Loluhlelo luzoqala kulonyaka, luphothulwe ngo-2020/21.
- **Inqubomngomo yezokumbiwa phansi:** Uhulumeni usekhiphe umhlahlandlela omusha wezokumbiwa phansi kanti ushintsho obeluhlongozwa emthethweni wezokumbiwa phansi kanye nokukhiqizwa kuka-

oyele ongahluziwe luyabuyezwa kabusha. Uhulumeni usebhala umthetho omusha ozolawula izimboni zika-oyela ongahluziwe kanye negesi. Uhulumeni usabonisa nabo bonke abathintekayo ngalomthetho.

- **Inqubomngomo yokuthenga:** Umthetho ozohlenganisa yonke imithetho elawula ukuthenga kukahulumeni izimpahla kanye nezinye izidingo zakhe ezinkampanini ezizimele ususemaphethelweni. Injongo yalomthetho uzokwandisa amathuba abampisholo, ulusha kanye nabesimame okuhwebelana nohulumeni ■



### UHULUMENI UQINISA UKUPHATHA OKUQOTHO NOKUQEDA INKOHHLAKALO

**U**kuphathwa kwezinkampani zikahulumeni ezifana ne-Eskom, Transnet, kanye ne-SAA ngekho kanye nendlela enempumelelo kungabanomthelela omuhle ekukhuphuleni izinga lokukhula komnotho kanye nentuthuko yezwe.

Yingakho-nje uhulumeni esesungule isigungu esiholwa uMengameli esibhekene nokuphathwa kanye nokusebenza

kwalezinkampani. Inhloso ukuphucula isimo sezimali salezinkampani kanye nendlela ezisebenza ngayo. Umkhandlu uzobuyezwa indima yalezinkampani bese welusa nokuthi ziyazenza yini izinguquko ezifanele. Ukuqinisa indlela eziphethwe ngayo, uhulumeni uphezu komshikashika wokuqoka abaholi abasha, ikakhulukazi kulezonkampani ezinkulu. Ingalo yomthetho yona iyasondela kulabo abanukwa ngenkohlakalo ■

### UKUHLINZEKE-LWA KWEZIDINGO ZAMANTOMBAZANE EZIKOLENI ZABAPHOFU



**N**gonyaka ka 2019/20, uhulumeni uzohlinzekela izidingo zamantombazane asezikoleni eziphofu njalo ngenyanga uma eya esikhathini.

Usebeke eceleni izigidi zamarandi angu-157 esabelweni sonyaka ka-2019/20. Lemali izonikwa ohulumeni bezifundazwe okuyibona abazophatha loluhlelo. Imiphumela yonyaka wokuqala waloluhlelo iyona esiyobayinkomba yokuthi ingakanani imali uhulumeni okufanele ayabele loluhlelo eminyakeni ezayo ■



# ISABELO SEZIMALI NOLUNTU

**N**gokubambisana nezinhlangano zomphakathi okubandakanya kuzo IMALI YETHU, uhulumeni uyaqhubeka ukubamba imicimbi kulo lonke izwe ngenhloso yokwazisa imiphakathi ngezimali zomphakathi.

Kusukela ukuqaliswa kwayo ngo Nhlolanja ka 2018, iVulekamali isibe umthombo omkhulu wolwazi oluvula amehlo emiphakathi ngokuthi uhulumeni uhlanganisa kanjani isabelo sezimali, aphinde futhi asebenzise lezimali zesabelo. Ungathola imininingwane ngezinhlelo ezintsha kanye nemicimbi ehleliweyo ngokuvakashela isizindalwazi (website): [www.vulekamali.gov.za](http://www.vulekamali.gov.za)



# UTSHALOMALI KWINGQALA-SIZINDA NGUHULUMENI



**I**nani labafundi ababhalise emanyuvesi omphakathi lenyukile kuleminyaka engu-15 edlule. Yingakho-nje kunokuntuleka kwezindlu eziphephile nezingabizi zokuhlala abafundi basemanyuvesi.

Ngonyaka ka 2019/20, uhulumeni uzohlinzeka izigidi ezingu-105 wamarandi, okuyimali yokuqedelela izindawo ezintathu zokuhlala abafundi enyuvesi yezesayensi yezempilo e Sefako Makgatho, enyuvesi i-Nelson Mandela nasenyuvesi yobuchwepheshe eVaal. Eminyakeni eyishumi ezayo, loluhlelo luzohlinzeka izindawo zokuhlala abafundi abangu- 300 000 emanyuvesi angamashumi amabili nesithupha nasema kolishi obuchwepheshe nezemisebenzi (TVET) angamashumi amahlanu. Loluhlelo luwela phansi kwe Budget Facility for Infrastructure

(BFI), eyethulwa ngo-2017 ukukwenyusa izinga lokusetshenziswa kwezimali zesabelo sengqalasizinda.

Ngonyaka ka 2018, uMongameli wezwe wamemezela ukusungulwa kwesikhwama sengqalasizinda, okuwumzamo wokuguqula ukulethwa kwengqalasizinda yomphakathi. Lesi sinyathelo sigquguzela ukubambisana phakathi kukahulumeni nosomabhizinisi abazimele ekuhleleni kanye nokuqala kokwakhiwa kwengqalasizinda.

Lesikhwama sizohlomula ngezigidi ezingu-100 wamarandi eminyakeni ezayo. Ngokusebenzisana noMnyango weZezimali (National Treasury), ibhange lentuthuko laseNingizimu Afrika libambisana nosomabhizinisi abazimele kanye nazinye izihlangano zezezimali ebhekele intuthuko ■

# IZIBONELELA ZENHLALAKAHLE KWABAPHOFU

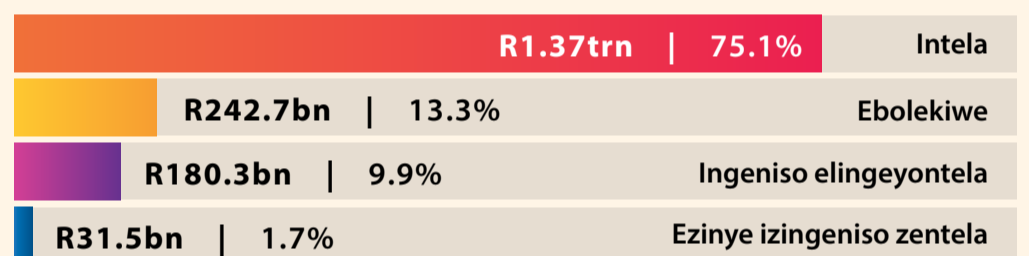
**N**gonyaka ka 2019/20, uhulumeni uzokhuphula isibonelelo sezingane ngo R20 ngenyanga, esezintandane ngo R40 ngenyanga, kuthi isibonelelo sempesheni sona senyuke ngo R85 ngenyanga.

Ngonyaka ka 2021/22, inani labantu abahlomula kwizibonelelo lizofika kwizigidi ezingu-18.6. Abathola isibonelelo sokondla izingane balinganiselwe kwizigidi ezingu-13.1, abathola impesheni bafinyelele kwizigidi ezingu-3.9 ■

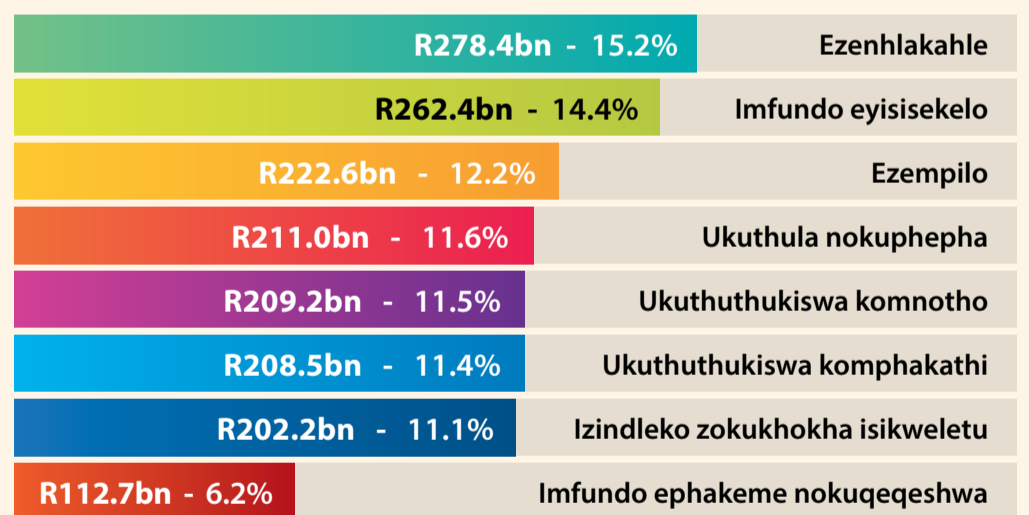
IZIBONELELO ZIKAHULUMENI	2018/19	2019/20
EYEMPESHENI	R1 695	R1 780
EYABAMINYAKA ENGAPHEZU KUKA- 75	R1 715	R1 800
EYAMASOSHA ASEMNKATSHU'UBOMVU	R1 715	R1 800
EYABAKHUBAZEKILE	R1 695	R1 780
EYEZINTANDANE	R960	R1 000
EYABADINGA UKUNAKEKELWA	R1 695	R1 780
EYOKONDLA IZINGANE	R405	R425

# IVELAPHI IMALI FUTHI IZOSETSHENZISWA KANJANI NGO 2018/19?

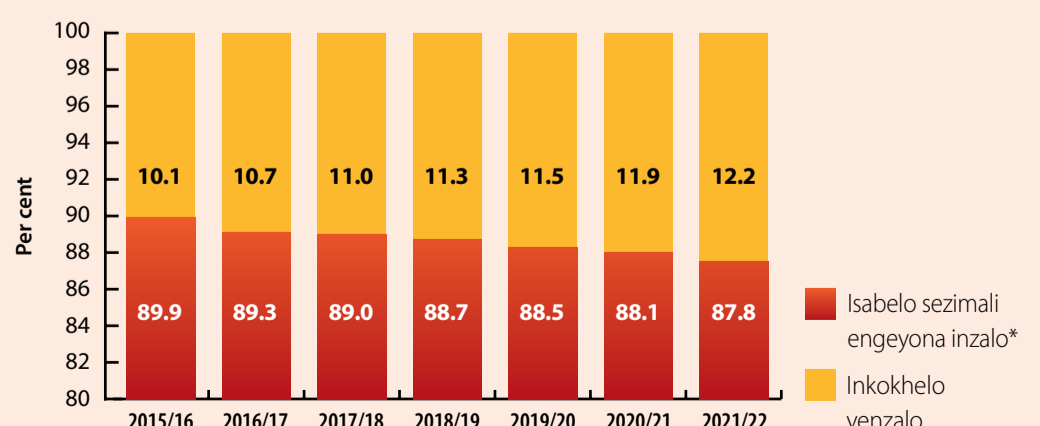
## IMITHOMBO YEMALI ENGENAYO KAHULUMENI NGO 2019/20



## UKUSETSHENZISWA KWEZIMALI ZIKAHULUMENI NGO 2019/20



# ISABELO SEZIMALI: NGOKWEMALI ENGAHLANGENE NEZINDLEKO ZENZUZO KANYE NEMALI YENZUZO EKHOKHWA UHULUMENI NGONYAKA



\* Izindleko ezingeyona inzalo isabelo sezimali kahulumeni kungabandakanyi inzalo ekhokhela isikweletu.

# 2019 UKUHLONGOZWA KWENTELA



## Intela ekhokhwa abasebenzayo

### ZIKUTHINTA KANJANI IZINGUQUKO ZEMALI YENTELA YOMUNTU SIQU?

Isabelo mali sango 2019 siletha izinguquko kwimali yentela kumuntu ngamunye. Inani lomholo lapho umuntu engabhadali intela khona lizobuyekwezwa ngendlela elandelayo kunyaka oqala ngo 1 kuNdasa ngo 2019 kuya ku 29 kuNhlolanja ngo 2020.

IZIGABA ZEMALI	NGONYAKA: 2018/19	NGONYAKA: 2019/20
Ngaphantsi kweminyaka eyi 65	R78 150	R79 000
Iminyaka eyi 65 ukuya ku 74	R121 000	R122 300
Iminyaka eyi 75 nangaphezulu	R135 300	R136 750

Amazinga amasha okukalwa ngawo inani lentela ekhokhwayo ahambisana nembuyiselo mali etholwayo

IMBUYISELO MALI	NGONYAKA: 2018/19	NGONYAKA: 2019/20
Eyokuqala (iminyaka engaphansi kwe 65)	R14 067	R14 220
Eyesibili (iminyaka eyi 65 ukunyuka)	R7 713	R7 794
Eyokugcina (iminyaka eyi 75 nangaphezulu)	R2 574	R2 601

## Intela ka gwayi notshwala

### UKUKHUPHUKA KWENTELA KUGWAYI NOTSHWALA

Intela eziphuzweni ezidakayo kanye nogwayi izonyuka nagamaphesenti aphakathi kuka 7.4 no 9.

UKUNYUKA KWERHAFU KUHAMBE NGOLUHLOBO:	KUZONYUKA NGO:
Ubhiya	12c Ikani elingu 340ml
Iwayini elingahluziwe	22c ibhodlela elingu 750ml
Iwayini elihluziwe	37c ibhodlela elingu 750ml
Iwayini elihlohlozayo	84c ibhodlela elingu 750ml
Utshwala obunongwe ngezithelo	12c Ikani elingu 340ml
Ugologo	R4.54 ibhodlela elingu 750ml
Usikilidi	R1.14 iphakethe elina 20
Ugwayi ozigoqela wona	R1.29 iphakethe lika 50g
Ugwayi wenqawe	45c iphakethe lika 25g
Izigazu	R7.41 iphakethe lika 23g

## Ezentela kaphethiloli

### EKAPHETHILOMU NODIZILI

Intela kaphethilomu izonyuka ngamasenti angu-15 ilitha, bese kuthi imali eya emgodleni wezingozi zokunxephezela abalimala ezingozini zemigwaqo inyuke ngo-5 cents ilitha. Loku kuzonyusa:

- Intela kaphethilomu iye ku R3.52 ilitha, ekadizili iye kuR3.37 ilitha\*
- Intela eya emgodleni wokunxephezela abalimala ezingozini zemigwaqo iye ku R1.98 ilitha lika phethilomu nodizili\*

## Amanani entela

### AMANANI ENTELA EKHOKHWAYO AMASHA (R)

Intela ezokhokhwa umuntu ngamunye kulonyaka wentela ozoqala ngo 1 kuNdasa ka 2019 kuya ku 29 kuNhlolanja ka 2020.

Esingenisa intela (R)	Intela ezokhokhwa (R)
0 kuya ku 195 850	Amaphesenti angu-18 weholo elidonselwa intela
195 851 - 305 850	R35 253 kanye nama phesenti angu-26 kwingxeny yomholo ongaphezu kuka-R195 850
305 851 - 423 300	R63 853 kanye namaphesenti angu-31 kwingxeny yomholo ongaphezu kuka-R305 850
423 301 - 555 600	R100 263 kanye namaphesenti angu-36 kwingxeny yomholo ongaphezu kuka-R423 300
555 601 - 708 310	R147 891 kanye namaphesenti angu-39 kwingxeny yomholo ongaphezu kuka-R555 600
708 311 - 1 500 000	R207 448 kanye namaphesenti angu-41 kwingxeny yomholo ongaphezu kuka-R708 310
1 500 001 ukuyaphezulu	R532 041 kanye namaphesenti angu-45 kwingxeny yomholo ongaphezu kuka-R1 500 000
Izikhwama zama-trusts	amaphesenti angu-45

### INTELA YEZINKAMPANI

Unyaka mali ophela nangaluphi na usuku phakathi kuka 1 April 2019 no 31 March 2020.

Uhlobo	Isilinganiso sentela (R)
Izinkampani	Amaphesenti angu-28 wenzuzo ekhokha intela

### INTELA YAMABHIZINISI AMANCANE

Iminyaka wentela ephela phakathi kuka 1 Mbasa 2018 no 31 Ndasa 2019

Inzuzo ekhokha intela (R)	Izinga lentela (R)
0 - 79 000	Amaphesenti angu-0 wenzuzo ekhokha intela
79 001 - 365 000	Amaphesenti angu-7 wenzuzo ekhokha intela engaphezu kuka-R79 000
365 001 - 550 000	R20 020 kanye namaphesenti angu-21 wenzuzo ekhokha intela engaphezu kuka-365 000
550 001 nangaphezulu	58 870 + 28% of the amount above 550 000

### INTELA YAMABHIZINISI AFUFUSAYO

Unyaka mali ophela nangaluphi na usuku phakathi kuka 1 March 2019 no 29 February 2020.

0 - 335 000	0% yemgeniso ehlawulelwayo
335 001 - 500 000	1% yemgeniso ehlawulelwayo engaphezu kwe 335 000
500 001 - 750 000	1 650 + 2% yemgeniso ehlawulelwayo engaphezu kwe 500 000
750 001 nangaphezulu	6 650 + 3% yemgeniso ehlawulelwayo engaphezu kwe 750 000

- Intela yesikhutha (carbon) engamasenti angu-9 ilitha likaphethilomu kanye namasenti angu-10 kwilitha likadizili izoqala ngo 5 June 2019.

\*Konke lokhu kuzoqalwa ngoka 3 kuMbasa 2019.