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Eliphepha libhalwe ngabakwa National Treasury
bebambisene nabakwa South African Revenue Services (SARS)

IPAPASHWE

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National Treasury
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YINTONI UHLAHLU LWABIWO MALI?

Rhoqo ngoFebruari, uMphathiswa weZemali ubhengeza uhlahlo-lwabiwo mali lukarhulumente olubandakanya indlela urhulumente azakusebenzisa ngayo imali, irhafu kunye nendlela azakuboleka imali ngayo kwiminyaka emithathu ezayo. Olu lwabiwo mali lukazwelonke lucacisa indlela ezakwabiwa ngayo imali phakathikwamanqanaba karhulumente, ukususela kuzwelonke, amaphondo nomkhandlu-dolophu

LUHLELWA NJANI ULWABIWO MALI?

1. Ekuqaleni kuye kukhutshwe imigaqo echaza iinkukacha ezifunekayo kuhlahlolwabiwo-mali
2. Amasebe ka rhulumente ahlangahlengisa iinkqubo zawo, enze nengcaciso yendlela yokusetyenziswa kwemali kwanezibophelelo kwiinkonzo zezibonelelo zoluntu.
3. Iziphakamiso zemali zithunyelwa kwisebe lezezimali iNational Treasury apho ziyakuxoxwa nzulu khona.
4. Iqumrhu labaphathi jikele, (Director-Generals) bamasebe ahlukeneyo; liqwalasela ezi mfuno zemali.
5. Emva koko eliqumrhu liye licebise abaphatiswa abakumqumrhu oqengqu mali.
6. iMedium Term Budget Policy Statement, yinkcazo yomgaqo-nkqubo karhulumente yohlahlolwabiwo-mali yeminyaka emithathu ezayo.

7. Izigqibo zohlahlo lobiwo mali oligqibeleleyo zenziwa kwi Khabinethi.
8. Emva koko kubhalwa iincwadi zolwabiwo mali.
9. Ulwabiwo mali luye lubekwe phambi kwePalamente
10. iPalamente iye iyishukuxe ize iliphumeze oluhlahlolwabiwo mali.
11. Ekugqibeleni uhlahlolwabiwo mali luthunyelwa kuMongameli yena athi alutyikitye ngokwasemthethweni.

UQOQOSHO OLUNTENGANTENGAYO NETYALA LELIZWE ELONYUKAYO

Imali yelizwe ikumgangatho ontengantengayo kwaye uRhulumente usebenzisa imali ngezinga eliphezulu elingafikelelekiyo, lonto yenze ukuba uRhulumente aboleke imali yokuxhasa oluchitho mali.

Ukususela kuhlahlo lwabiwo mali lwaphakathi lwango 2019, umgangatho woqoqosho wehlile kwaye uqikelelo lokukhula koqoqosho lwehliswe ukuya ku 0.3 pesenti. Uqikelelo lwemali engenayo nalo lwehlisiwe. Ukusetyenziswa kwemali kuya kunyuka nangakumbi kwiinkampani zikarhulumente.

Uhlahlolwabiwo mali lwaphakathi lwango 2019 lubhengeze isalumkiso ngemiphumela yokungasebenzisi imali

Uqoqosho lo Mzantsi Afrika lufanelwe kukuhlengahlengiswa ukuze lukhule ngamandla ukuze kuphuculwe ukuqokelelwa kwe rhafu yokuhlangabezana neenkono zoluntu nezophuhlizo.

ngononophelo. Ekuhambeni kwexesha, uMzantsi Afrika akazukwazi ukuhlangabezana neenkono zoluntu nezooqoqosho; ukonyuka kweendleko zamatyala kunye nexabiso lenzala; ubuthathaka kutyalo-mali, zichaphazele ukukhula kwamathuba emisebenzi, inyuse neetyala likarhulumente nazozonke iinzame anothi urhulumente azenze ukukhusela ilizwe kwiintshukumo zehlabathi.

Ukuphepha lemeko, urhulumente uzimisele ukucutha imali ebhatalwa abasebenzi bakarhulumente, lonto ithetha ukuba kuzokongiwa imali engange R 160 billion kuleminyaka mithathu izayo. Ngokwenza oluhlobo, urhulumente uyakuphucula indlela imali esetyenziswa ngayo ukuze kubekho imali eyaneleyo yokuhlangabezana neenkono zoluntu kunye neenkqubo zophuhliso. Ezinzame

zicarhulumente azonelanga. Ukulungiselela uhlahlo lwabiwo mali luka 2020, urhulumente ucingile ukuba onyuse irhafu kodwa wabuya umva kwesosigqibo. Esisigqibo sibangwe kukuntengantenga koqoqosho. Urhulumente ujolise ekuphuculeni isebe lerhafu (SARS) nokuba elisebe lithenjwe luluntu.

Uqoqosho lo Mzantsi Afrika lufanelwe kukuhlengahlengiswa ukuze lukhule ngamandla ukuze kuphuculwe ukuqokelelwa kwe rhafu yokuhlangabezana neenkono zoluntu nezophuhlizo. Olona hlengahlengiso olungxamisekileyo leloba onke amashishini kwakunye namakhaya ebenombane maxesha onke. Ngokuhamba kwexesha, ukukhula koqoqosho kuzakwehlisa umthwalo kwingxowa yelizwe kuze konyuse ingeniso yemali kwehlise netyala lelizwe.



ISIBETHO SOKUSHOKOXEKA KOMBANE KUQOQOSHO LWELI



UMYALEZO KA-MPHATISWA

Ingxowa mali yoMzantsi Afrika ikwisimo esinkenene. Iimfuno zelizwe ziyanda ngendlela engxamisisekileyo kwaye akukho mali yokuhlangabezana nezimfuno.

Ezimfuno zithetha ukuba uchitho mali luyanda ngenxa yokusingathwa kweenkonzo zoluntu kwaye ukuqokelelwa kwerhafu kuyantengantenga, lonto edala ukuba urhulumente aboleke imali.

Kungxamisekile ke ukuba kudityaniswe amathambo engqondo kuqiqwe kuzanywe isisombululo kusetyenziswane ngamaqumrhu onke aquka oosomashishini, abasebenzi kunye nemibutho yoluntu. Abemi boMzantsi Afrika baphelelwa ngumonde ngendlela urhulumente achitha ngayo imali, ngakumbi indlela urhulumente asebenzisa ngayo imali yabarhafi ukuxhasa ngayo iinkampani zakhe ukuze zihlangabezana nezidingo zazo kwinzame zazo zokuzimela.

Koluhlahlo lwabiwo mali luka 2020, urhulumente uzimisele ukuxhasa ezentlalontle eziquka izibonelelo zabahluphekayo, ezempilo kunye nezemfundo. Urhulumente ukwaphakamisa amacebo okusebenzisa imali ngendlela efanelekileyo. Kuzakubakho iinzame zokonga imali ukuze kuphuculwe iimpilo zabemi beli. Senza iinzame zokwakha ilizwe elinamathuba emisebenzi nelonga imali.

Ndiyacela ke ukuba uluntu loMzantsi Afrika lunyamezele ngoku sisajongene nomceli mngeni, kuyode kulunge. Okokugqibela, mandicaphule kwintetho ka Mike Rawlings ethi: "Kuzakubanzima kakhulu phambi kokuba kubengcono, kodwa kuzolunga."

Kunyaka ka 2019, uqoqosho lunyuke nge 0.3 pesenti kuphela. Ngo 2020 lwehlisiwe uqikelelo lokukhula koqoqosho nge 0.9 pesenti ukususele kuhlalo lwabiwo mali lwaphakathi kunyaka ka 2019, kuqikelwa ukuba ngonyaka ka 2022 uqoqosho luzakukhula nge 1.6 pesenti.

Ukushokoxeka kombane kuzobangela ukuba uqoqosho lukhule kancinci kuleminyaka ikufutshane izayo, kodwa ke urhulumente uzimisele ukusombulula lengxaki yombane. Kuleminyaka mithathu izayo, imali

ezokusetyenziswa ukuphucula umbane ingange R150 billion ithatha isiqingatha kwimali yenkonzo zophuhliso. Inkqubo karhulumente ekuthiwa yi Integrated National Electrification Programme yongezwe ngemali engange R16.4 billion ukuze kwandiswe unxibelelwano kwi grid yamandla ombane nge 560 000. Ngonyaka, i 15 000 yemizi izakuxhumaniswa nombane ozimeleyo. Kwisithuba seminyaka ezayo, urhulumente uzakwabela oomaspala kunye no Eskom imali engange R15.7 bilion ukuhlangabezana nalenkqubo.

Urhulumente sele eqalile ukuseka

amacebo wokuphucula ukukhula koqoqosho. Isebe lezezambiwa nezombane lisaxoxa banzi ngamacebo eliwafumeneyo wokuvelisa umbane ongange 3000mw kwaye iqwalasela neendlela elunothi uluntu luzivelisele umbane ngokwalo. Urhulumente useke umthetho wokuba oomaspala bakwazi ukuzithengela umbane kubavelisi bombane abazimeleyo. Urhulumente wenza iinzame zokongeza umbane ngokuthenga kubavelisi abazimeleyo kwezinyanga ziyi 3-12 ezizayo. Abavelisi bombane babucala abakhoyo banokukwazi ukongeza ilizwe ngombane ongange 200mw.

UKUPHELIKWA KOKUXHATSHAZWA KWABASE-TYHINI NABANTWA

Kuleminyaka izayo, urhulumente uzimisele ukuseka amaziko kamantyi ayi 58 okusombulula ukuxhatshazwa nokudlwengulwa kwabantu kuze kongezwe neeThuthuzela Care Centres eziyi 5.

Amaziko oomantyi ayi 46 asele ekhona azakusetyenziselwa ukusombulula amatyala amileyo okuxhatshazwa, okudlwengulwa nokugetyengwa kwabesityhini. Ukuze kusingathwe umbane we HIV/Aids, iziyobisi, ukuxhatshazwa nokugetyengwa kwabesityhini, urhulumente uzakuxhasa ngemali amasebe wezentlalontle wamaphondo.





INKQUBO YOKUPHUCULA IIDOLOPHU EZINKULU

Ukuze kukhawuleziswe kuveliswe iinguqu kwii dolophu ezinkulu, urhulumente uceba iinkqubo zokokuba iidolophu zifikelele eluntwini lonke jikelele. Urhulumente uzakuseka inkqubo yeedolophu ezinkulu ebizwa i-Cities Programme Project Preparation Facility (CIPPPF).

Le CIPPPF liqumrhu elizakuxhasa oomasipala bedolophu ezinkulu ukuze zisebenze kakuhle ekuveliseni iinkonzo zoluntu kunye namathuba otyalo mali kwii dolophu. Lenguqu izokudala ukuba iidolophu zifikelele eluntwini kuze kudalwe namathuba emisebenzi kuncitshiswe nendlala nokungalingani kwabantu.



URHULUMENTE USEBENZISANA NEMIBUTHO YOLUNTU

Ngo nyaka ka 2018, urhulumente wasebenzisana nemibutho yoluntu (i-civil society) ukuze kusekwe i-Vulekamali, umnyango apho uluntu lonke lungahlola khona ukuba uhlahlo lwabiwo mali luhlelwa njani na.

I-Vulekamali ikwabangela ukuba uluntu lubeyinxalenye yokuhlelwa kohlahlo lwabiwo mali. Ngomhla ka 2 ukuya ku 3 March 2020 i National Treasury

izakundwendwelwa ngabaphathiswa bezemali bamazwe ngamazwe ukuzakuqulunqa iinzame zokuba uluntu lubeyinxalenye yohlahlo lwabiwo mali. Le nkqubo yeminyaka emithathu izimisele ukuphucula amasebe ezemali ukuze kusebenzeke ngendlela eyiyo. Bonke abantu abanomdla kuhlelo lohlahlo lwabiwo mali bangandwendwela idilesi ye intanet yase National Treasury kunye ne Social Media.

ISIBONELELO NGEZENTLALONTLE UKUZE KUZUZE AB AHLUPHEKILEYO

Ngonyaka ka 2020/21, urhulumente uzakunyusa inkxaso mali yabantwana nge R20 ngenyanga, ze eyabagcina abantwana abangengobabo inyuke nge R40 ngenyanga, kwaye inkxaso mali yabadala izakonyuka nge R80 ngenyanga.

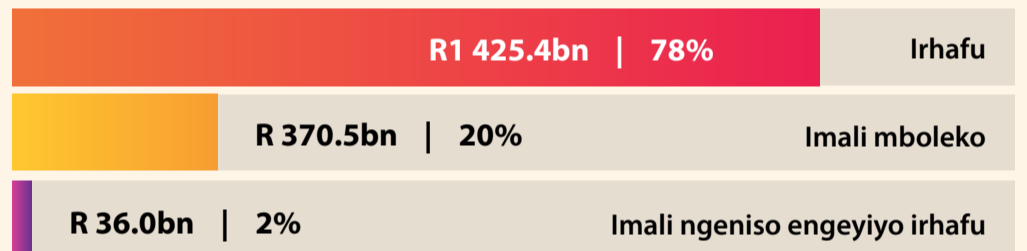
zicarhulumente kulindeleke ukuba lonyuke nge 1 million nto leyo ithetha ukuba ngo nyakamali 2022/23 izibonelelo zicarhulumente zizokuzuzwa ngabantu abayi 19 million. Izibonelelo zabantwana zezona zifunyanwa ngabantu abaninzi, kuqikelelwa ukuba ngabantwana abayi 13.4 million abafumana izibonelelo.

Inani labafumana izibonelelo

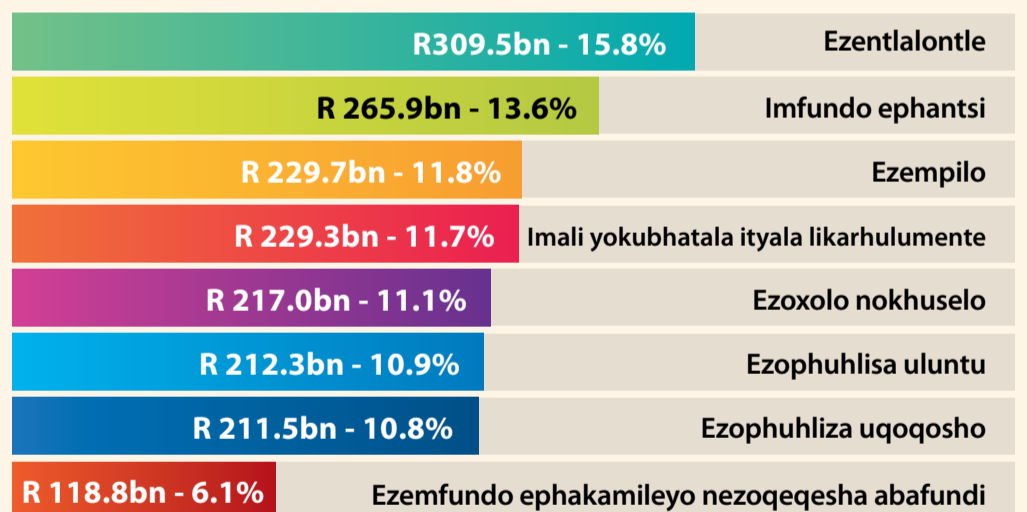
UKUBONELELA NGEZENTLALONTLE	2019/20	2020/21
Inkxaso mali yabantu abadala	R1 780	R1 860
Inkxaso mali yabantu abadala phezu kwe 75 yeminyaka	R1 800	R1 880
Inkxaso mali yamagorha emfazwe	R1 800	R1 880
Inkxaso mali yabantu abakhubazekileyo	R1 780	R1 860
Inkxaso mali yabakhulisa abantwana abangengobabo	R1 000	R1 040
Inkxaso mali yababantu abakhubazekileyo	R1 780	R1 860
Inkxaso mali yabantwana	R425	R445

IVELA PHI IMALI KARHULUMENTE KWAYE IZAKUSETYENZISWA NJANI NGO 2020/21

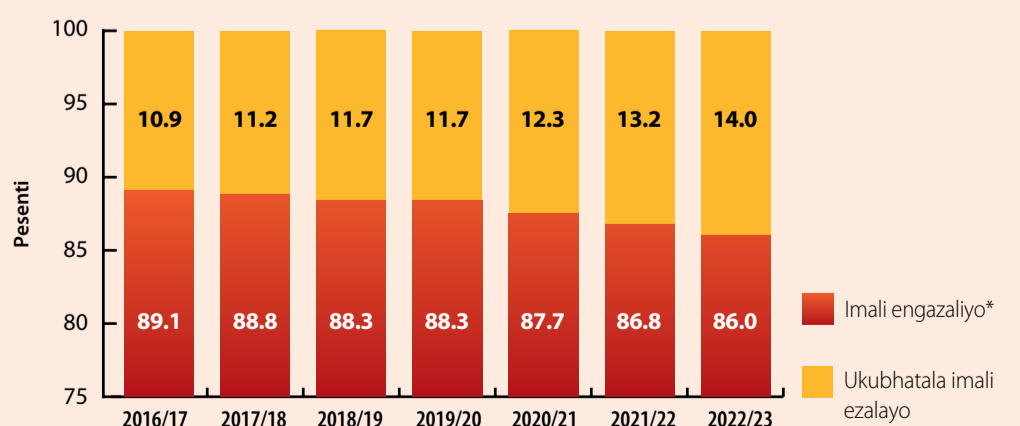
IMALI KARHULUMENTE IVELA KWEZINDAWO NGO 2020/21



IZAKUSETYENZISWA NJANI IMALI NGO 2020/21



IMALI-MBOLEKO KARHULUMENTE EZALAYO NENGAZALIYO AYOTHI URHULUMENTE AYIBHATALE



* Imali engazaliyo yinxalenye yemali athi urhulumente ayibhatala ngaphandle kwendleko ezibhatalwa kwimali mboleko.

2020 IZICWANGISO ZERHAFU



Irhafu yabasebenzi

IINGUQU KWIRHAFU YOMVUZO ZIKUCHAPHAZELA NJANI?

Oluhlalo lwabiwo mali luka 2020 luzisa isiqabu (ngaphezu kokunyuka kwamaxabiso) ngokuthi lonyuse izinga lomvuzo athi umntu ahlawule irhafu kwaye uzakuyonyusa imali ebuyiselwa ebantwini abahlawula irhafu (Tax Rebate). Umvuzo athi umntu awurhole phambi kokuba anyanzeleke akuba ahlawule irhafu unyenyiswe ngoluhlobo kunyaka oqala 1 March 2020 ukuya ku 28 February 2021:

AMANQANABA ERHAFU	2019/20	2020/21
Abangaphantsi kweminyaka eyi 65	R79 000	R83 100
Abaminyaka eyi 65 ukuya ku 74	R122 300	R128 650
Abaminyaka eyi 75 nangaphazulu	R136 750	R143 850

Imali entsha yomrhulo emiselwe ukuba umntu angabhatala irhafu izakonyuka xakubuyiswa imali yerhafu.

IRHAFU YOBUYISO MALI	2019/20	2020/21
Eyokuqala (kubantu abaminyaka engaphantsi kwe 65)	R14 220	R14 958
Eyesibini (kubantu abaminyaka eyi 65 ukunyuka)	R7 794	R8 199
Eyokugqibela (kubantu abaminyaka eyi 75 nangaphezulu)	R2 601	R2 736

Irhafu yotywala necuba

UKONYUKA KWERHAFU YOTYWALA KUNYE NE CUBA

Irhafu ezithile kumdiliya omfanga iweyo kunye necuba zizokonyuka phakathi kwe 7.4 ne 9 pesenti.

	IZOKONYUKA NGE:
Ibhiya	8c inkonxa engu 340ml
Iwayini engamfanga ngawa	14c ibotile engu 750ml
Iwayini emfanga iweyo	23c ibotile engu 750ml
Iwayini ehlahlwazayo	61c ibotile engu 750ml
Utywala obenziwe ngeziqhamo	8c inkonxa engu 340ml
Ezikrakrayo	R2.89 ibotile engu 750ml
Icuba	74c ipakethi ena 20
Icuba elingumgubo	82c ipakethi engu 50g
Icuba lenqawa	40c ipakethi engu 25g
Ii-Cigars	R6.73 ipakethi engu 23g

Irhafu yamafutha eenqwelo

UKONYUKA KWE RHAFU YAMAFUTHA EENQWELO

Irhafu yamafutha eenqwelo izakonyuka nge 16c ilitha, kwaye irhafu yengxowa yeengozi zendlela izakonyuka ne 9c ngo 1 April 2020. Kuzotsho konyuke irhafu ngoluhlobo:

- Irhafu yamafutha eenqwelo izakonyuka nge R 3.70 ilitha yepetrol ibeyi R 3.55 ilitha ye dizili
- Irhafu yengxowa yeengozi zendlela izakubayi R 2.07 ilitha yepetrol kunye neye dizili.

Irhafu yobume bemeko yeli

UKONYUKA KWE RHAFU YEPLASTIKI

Irhafu yeplastiki izakonyuka ukusuka kwi 12c ukuya kwi 25c iplastiki nge 1 April 2020.

Amazinga erhafu

IRHAFU YOMTU NGAMYE KUNYE NAWA TRASTI

Irhafu ezakubhatalwa ngumntu ngamnye kulonyaka-rhafu ophakathi kwe 1 March 2020 no 20 February 2021.

Irhafu yomvuzo (R)	Irhafu ehlawulwayo (R)
0 to 205 900	18% yomvuzo
205 901 to 321 600	37 062 + 26% yomvuzo ongaphezu kwe 205 900
321 601 to 445 100	67 144 + 31% yomvuzo ongaphezu kwe 321 600
445 101 to 584 200	105 429 + 36% yomvuzo ongaphezu kwe 445 100
584 201 to 744 800	155 505 + 39% yomvuzo ongaphezu kwe 584 200
744 801 to 1 577 300	218 139 + 41% yomvuzo ongaphezu kwe 744 800
1 577 301 nangaphezulu	559 464 + 45% yomvuzo ongaphezu kwe 1577300
litrasti ngaphandle kwezo zikhethekileyo	Izinga lerhafu 45%

IRHAFU YENGENISO: IINKAMPANI

Unyaka mali ophela nangaluphi na usuku phakathi kuka 1 April 2020 ne 31 March 2021.

Uhlobo	Izinga lerhafu (R)
Iinkampani	28% yengeniso ehlawulelwa irhafu

IRHAFU YENGENISO: AMASHISHINI AMANCINANE

Unyaka mali ophela nangaluphi na usuku phakathi kuka 1 April 2020 ne 31 March 2021.

Irhafu yomvuzo (R)	Izinga lerhafu (R)
0 – 83 100	0% yengeniso ehlawulelwayo
83 101 – 365 000	7% yengeniso ehlawulelwayo engaphezu kwe 83 100
365 001 – 550 000	19 733 + 21% yengeniso ehlawulelwayo engaphezu kwe 365 000
550 001 nangaphezulu	58 583 + 28% yengeniso engaphezu kwe 550 000

IRHAFU YENGENISO KUMASHISHINI AMANCINCI KAKHULU

Unyaka mali ophela nangaluphi usuku phakathi kuka 1 march 2020 ne 28 February 2021.

Irhafu yomvuzo (R)	Izinga lerhafu (R)
0 – 335 000	0% yengeniso ehlawulelwayo
335 001 – 500 000	1% yengeniso ehlawulelwayo engaphezu kwe 335 000
500 001 – 750 000	1 650 + 2% yengeniso ehlawulelwayo engaphezu kwe 500 000
750 001 and above	6 650 + 3% yengeniso ehlawulelwayo engaphezu kwe 750 000

Irhafu yokuthenga indlu

UKWEHLA KWE RHAFU YOKUTHENGA INDLU

Ngo 1 March kuzakubakho umnyinyiva kwixabiso le rhafu yokuthenga indlu.

Ixabiso lendlu (R)	Izinga (R)
0 – 1 000 000	0%
1 000 001 – 1 375 000	3% yemali ngeniso engaphezu kwe R1000 000
1 375 001 – 1 925 000	11 250 + 6 yemali ngeniso engaphezu kwe R1 375 000
1 925 001 – 2 475 000	44 250 + 8% yemali ngeniso engaphezu kwe R1 925 000
2 475 001 – 11 000 000	88 250 + 11% yemali ngeniso engaphezu kwe R2 475 000
11 000 001 above	1 026 000 + 13% yengeniso ehlawulelwayo engaphezu kwe R11 000000