XHOSA

2016 BUDGET
UMKHOMBANDLELA WOLUNTU

Eli phepha lipapashwe ngokubambisana phakathi kwa bakwa-National Treasury nabakwa- South African Revenue Service

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National Treasury
REPUBLIC OF SOUTH AFRICA

YINTONI UHLAHLO-LWABIWO MALI ?

Rhoqo ngoFebruary, 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.

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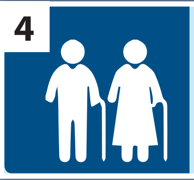

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SIZIMISELE UKUBEKA EZOQOQOSHO ENDLELENI EFANELEKILEYO

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Kungoko urhulumente ethe kratya kwinzame zakhe zonxi-belelwano noosomashishini ngeenjongo zokwakha intsebenziswano. Oosomashishini bazakusebenzisana norhulumente ekutyaleni imali kwiinkonzo zezibonelelo, ukwandisa osomashishini, kwiinkqubo zokuphuhlisa izakhono nokunyusa amandla ezibonelelo zombane

Uhlahlolwabiwo mali luka 2016 luxinizelela isibophelelo sikarhulumente sokuvala isikhewu esiphakathi kwengeniso nocihtho mali kwanokumisela izicwangciso zokukhulisa uqoqosho oluqilima.

Oku kuthetha ukuma ngxi kwizicwangciso ezimiselweyo phantsi kwazo naziphina iimeko. Urhulumente uzimisele ukuphelisa nya inkcitho mali kwizinto ezingabalulekanga ngenjongo zokumisela uzinzo kwinkonzo zezibonelelo nokugcina ingxowamali yaseburhulumenteni iqilima.

Kuleminyaka imbalwa idlulileyo, uqoqosho loMzantsi Afrika alukhulanga ngokomeleleyo ukuze lukhuthaze ukuvela kwamathuba emisebenzi, ,utyalo mali nokwehlisa ityala lika rhulumente. Le meko iye yankenenkene ngakumbi kwezinyanga zidlulileyo, ngenxa yokwehla koqoqosho, ukwehla kwezinga le-randi nokwehla kwentembeko yosomashishini nabathengi kuqoqosho.

Uqoqosho lukhule nge 1.3 pesenti ngo-2015, kwaye kulindeleke ukuba lwehlele ku 0.9 ngo 2016, phambikokuba lufikelele ku-1.7 pesenti ngo-2017 no 2.4 ngo-2018.

Isikhewu phakathi kochitho nongeniso mali lume ku 4.2 pesenti lwamandla oqeqesho ku 2015/16. Uchitho mali lungaphaya kwenngeniso yerhafu kuba urhulumente uye waqhubeka ngeenkonzo zezibonelelo nangona uqoqosho lunkenenkene. Ngenxa yoko, ityala likarhulument eliye lanyuka.

Kuleminyaka mithathu izayo, urhulumente uzakwehlisa izinga lochitho-mali, anyuse izinga lerhafu, alawulane nokwenyuka kwamanani abasebenzi baseburhulumenteni nto leyo eyiyeyona ibanga uchitho mali oluphezulu. Ukuze sifikelele koku, urhulumente fanele acuthe uhlahlolwabiwomali lwezibonelelo nge R10 bilion ngo 2017/18 nange R15 bilion ngo 2018/19. Imali engange R48 bilion kwingeniso izakonyuka kuleminyaka mithathu izayo kubeno mnyinyiva we rhafu ukuze kuphucuke ingeniso.

Nangona izinga lochito mali, lizakwehliswa, lisezokonyuka kodwa ngamendu aphantsi. Indodla izakukhuselwa kwaye iinkqubo zophuhliso nokukhulisa uqoqosho zizokugcinwa.

Ilizwe lidinga uqoqosho oluphezulu olubandakanya zonke intlanga khon'ukuze lufezekise iinkqubo zophuhliso kwaye luphucule ingxowa mali karhulumente. Oku kuxhomekeke ekukhuleni kwezinga lentembeko notyalo mali kumashishini abucala.

Kungoko urhulumente ethe kratya kwinzame zakhe zonxibelelwano noosomashishini ngeenjongo zokwakha intsebenziswano. Oosomashishini bazakusebenzisana norhulumente ekutyaleni imali kwiinkonzo zezibonelelo, ukwandisa osomashishini, kwiinkqubo zokuphuhlisa izakhono nokunyusa amandla ezibonelelo zombane. Kulindeleke ukuba le ntsebenziswano equka ukwandiswa kwezokhenketho, ukuncitshiswa kokwayo misebenzi neemeko zehlabathi eziphucukileyo zophubliso, kuncede ukuphakamisa uqoqosho kwithutyana elizayo ■

UMYALEZO KAMPHATHISWA

Kubemi belizwe lethu (Kubemi boMzantsi Afrika), sinikezela oluhlahlolwabiwo mali kuni,sisazi mhlophe ukuba sinoxanduva lokwazisa uluntu ukuba siyisebenzisa njani imali yalo yerhafu kwakunye nemali esiyibolekayo.

Olu hlahlolwabiwomali , lufika ngexesha lokungabaza kokukhula kwezoqoqosho kwihlabathi jikelele, ixesha apho abatyali bemali bengakholwa ncam ngamazwe anoqoqosho olusakhulayo. Lo mfanekiso ndawonye nemingeni yethu ebandakanya ukushokoxeka kombane nembalela kuthetha ukuba sijongene nekamva elinzima nelimfiliba. Uqoqosho lwethu alubandakanyi, lonke uluntu, kananjalo, alukakhuli ngokwaneleyo ukuqinisekisa ukuba bonke abemi beli bathabatha inxaxheba enentsingiselo.

Eyona nto sigxilise kuyo yintsebenziswano noosomashishini nemibutho yabasebenzi ngenjongo yokukhulisa uqoqosho. Uqoqosho olukhulayo lwandisa ingeniso mali, lucutha imali mboleko, lwakha imisebenzi kwakunye namathuba okukhulisa amashishini. Sizimisele ukuvuselela ingxowa mali karhulumente weli lizwe ibe kwimeko ephilileyo neqilima. Oku kunyanzelisa ukuba sithabathe izigqibo eziqatha.

Kungoko singurhulumente sigqibe ukuba sibhangise ngakumbi incitho yelize, sibonakalise ukuzibamba ngokuthi xha ngezinye i-projects. Oku akuthethi ukuba siyakuyekelela kwinkonzo zoluntu kwabo bahluphekayo. Ukusuka apho, isabelo semfundo ephakamileyo sizakuqinisekisa ukuvuleleka kwamathuba eyunivesithi kubafundi abaphuma kumakhaya ahluphekayo. Lo ngomnye wemizekelo wokuzimisela kukarhulumente ekukhuseleni imali esetyenziselwa kwizidingo zoluntu.

Sisisizwe esomemeleyo kwaye imingeni yethu angekhe isahlule ukuba siyabambisana ■

AMANYATHELO AJOLISE UVUSELELO LOQOQOSHO NGOKUKHAWULEZILEYO

URhulumente uzimisele ekukhuliseni izinga lokukhula koqoqosho kuleminyaka izayo. Impumelelo yoku iyakuxhomekeke ekungeniseni inxaso ebonakala ngemisebenzi kwabezoshishino, imibutho yabasebenzi nemibutho yoluntu kwi National Development Plan. Izigaba zongenelelo eziphambili zibandakanya.

Uqwalaselo kwinkonzo zogesi:

- Ugesi lelona khamandela elibambezelele ukukhula kozoqoqoqsho. Kungoko urhulumente egxinisisa kumanyathelo okwandisa inkonzo zonikezelo lombane nokwakha izakhiwo ezitsha ngelikhuthaza utyalo zimali namathuba emisebenzi. Kwiminyaka emithathu ezayo u-Eskom uzakutyala i-R157 billion ukwandisa isakhono sokuvelisa umbane.
- Ukwakhiwa kwenkonzo zezibonelelo kubalulekile ukukhuthaza utyalo mali, ukwakhiwa kwamathuba emisebenzi nokwakha isimo esifanelwe ukukhula ngokukhawuleza kwezo qoqosho. Ngokuhambelana nemigomo ye National Develop Plan, uhlahlolwabiwo mali luka-2016, lugxininisa uchitho mali kwiinkonzo zezibonelelo. Kwiminyaka emithathu ezayo urhulumente uzakubeka bucala i-R796 million ezakwakha izindlu, iindlela, iinkonzo zothutha uluntu, amanzi nombane.
- Iyonke yi R121.5 billion eyabelwe amanzi nogutyulo lwelindle. Isebe lezamanzi nogutyulo lwelindle, uzakuqhubeka ukunika ingqwalasela ekuphuhliseni nasekuvuseleleni kwezibonelelo zenkonzo zamanzi ngenjongo zokuxhulumanisa abasemakhaya.
- Ugxininiso kumagatyana angadingi mbane kakhulu abe edinga abasebenzi abaliqela njengezokhenketho, ushishino kwezolwandle, ezolimo kwakunye ne agro-processing. Urhulumente uzakukhangela yonke imithetho engumqobo kuphuhliso lwalamagatyana ngenjongo yokuyisusa.
- Ukusetyenziswa kwezixhobo zikarhulumente ukuphembelela iintshukumo zoqoqosho ngokubeka phambili incitho kwezo zinto ezizakubanomphumela othe ngqo kwezoqoqosho.
- Ukuqwalaselwa kwaamashishini amancinci ingakumbi aqalayo.
- Ukuguqula iidolophu ezinkulu zibe ziingingqi ezixubene ngokwezigaba zengeniso mali apho imisebenzi nonxibelelwano lothutho lukufutshane ebantwini. Oku kuzakubandakaya ukuqinisekisa utyalo mali olungenasiphelo ekugcineni ngendlela kwenkonzo zezibonelelo.

Ukuvuselela isantya sokukhula koqoqosho kudinga ukuba abemi beli babenethemba kwikamva leli lizwe. Ukukhula ngesantya esikhawulezileyo kotyalo zimali lwabucala ngundoqo ekuvuseleleni umnotho nokwakha imisebenzi. Uhlengahlengiso olujolise ukuba uqoqosho lukhule ngokukhawuleza lubandakanya ukwakha amagatya anokumelana nokhuphiswano kwihlabathi. Urhulumente akumsithelanga ukuba lo ngumnqantsa othatha ixesha kungoko ezakubethelela kumanyathelo azakukhulisa uqoqosho abuye akhe nemisebenzi ■

UKUKHUSELWA KWABAMKELA INDODLA

Isibonelelo semali yoluntu sizakwenyuka ku-2016/17 ukuqinisekisa ukuba simelana nokonyuka kwamaxabiso entengo.

Kananjalo ukwenyuka kwengxowa mali yokhuseleko loluntu kuzakubonelela nokwenyuka kwamanani *abo baxhamlayo* ingakumbi indodla *nenxaso mali kuba ntwana.*

Ukwenyuka kwenani labaxhamlayo kudalwe ngakumbi kukuphuculwa kwenkonzo yezibonelelo nezonyango okubangele ukwelulwa kwexesha lukuphila kwabantu abadala nokwehla kwezinga lokubhubha kwentsana. Kunyaka ka 2016/17 *indodla* izakwenyuka - nge R90, *inxasomali yabantwana* nge R20 ■

INDODLA

2015/16	2016/17
INXASO MALI YABADALA	
R1 415	R 1 505
EYABADALA ABANGAPHEZU KWE-75	
R1 435	R 1 525
EYAMAGORA ENFAZWE	
R1 435	R 1 525
EYABAKHUBAZEKILEYO	
R1 415	R 1 505
EYABAKHULISA ABANTWANA ABANGENGO BABO	
R860	R890
ABAGCINA IMBHEDLENGE	
R1 415	R 1 505
INXASO MALI YABANTWANA	
R330	R350

Photo provided by GCIS

UKWANDISA UKUVULEKA KWAMATHUBA EMFUNDO EPHAKAMILEYO NOQEQESHO

Ukwandisa ukufikeleleka kwimfundo ephakamileyo kuyakuhlala iyinto ephambili kurhulumente ukuze kuphuhle izakhono ezidingekayo ukuvala izikhewu zemisebenzi nokukhulisa uqoqosho.

Uqhanqalazo lwabafundi kuzwelonke lusiqaqambise ngakumbi isidingo sokujongana ngqo nomcelimngeni wokuxhasa ngezimali imfundo ephakamileyo.

Emveni kokubhengeza ukungenyuswa kwentlawulo ye-fees ngo 2016, uMongameli Zuma uye waseka iqembu (igumrhu) elijongene nendlela yokumelana nalomngeni kwakunye nezisombululo. Ukungenyuswa kwentlawulo ye-fees kuvule isikhewu esingange R2.3 billion nekulindeleke ukuba sivalwe ngemali ephuma kwiiyunivesithi norhulumente.

Ukusukela ekusekweni kwayo ngo 1991, i- NFSAS ibonelele ngoncedo kubafundi abayi 1.5 million abaphuma kumakhaya ahlelelekileyo ngemali engage R50 billion yemali mboleko kwakunye ne bursary zeeyuniveithi neekholeji. Isibonelelo se NSFAS sizokufikeleleka ku R32.1 billion kwixeshana elizayo. Malunga ne R8 billion izakuxhasa abafundi abatsha nabaqhubekayo ukuze i- R2,5 billion inike isiqabu setyala kubafundi abayi 71 753 abangazange bafumane mali mboleko kunya ka -2013 ukuya ku-2015.

Le mali yongezelelweyo ifumaneke ngokuhlengahlengisa ezinye iinkonzo zikarhulumente ngelixa enye iziziqhamo zemigomo yabasebenzi yokonga incitho mali yelize.

Amaziko emfundo ephakathimile azakufumana isibonelelo sokukhawulelana nendleko esiqikelewa kwi-R93.1 billion kule minyaka mithathu izayo. Ingxenye yayo iyakuhlawulela iinkonzo zezibonelelo nolawulo lwenkonzo kwiyunivesithi yase Mpumalanga ne Sol Plaatje

Ingxowa mali yesizwe yokuqeqeshwa kwizakhono, kwakunye namaziko amagunya emfundo noqeqesho (SETAs) adlala indima ebalulekileyo ekuboneleleni uphuhliso lwezakhono noqeqesho. Oku kwenziwa ngeenqubo zezakhono, learneships, internships kwakunye ne apprenticeship kumaziko ezakhono, iyunivesithi, kwimalike yabasebenzi, apho kunikwa abafundi amathuba okuzuza amava kwezemisebenzi. Ingeniso ephuma kwirhafu yophuhliso lwezakhono ikhutshelwa ngqo kwiSETAs nakwingxowamali yesizwe yezakhono. Kulindeleke ukuba ifikelele kwi-R22 billion kunyaka ka 2018/19 ■

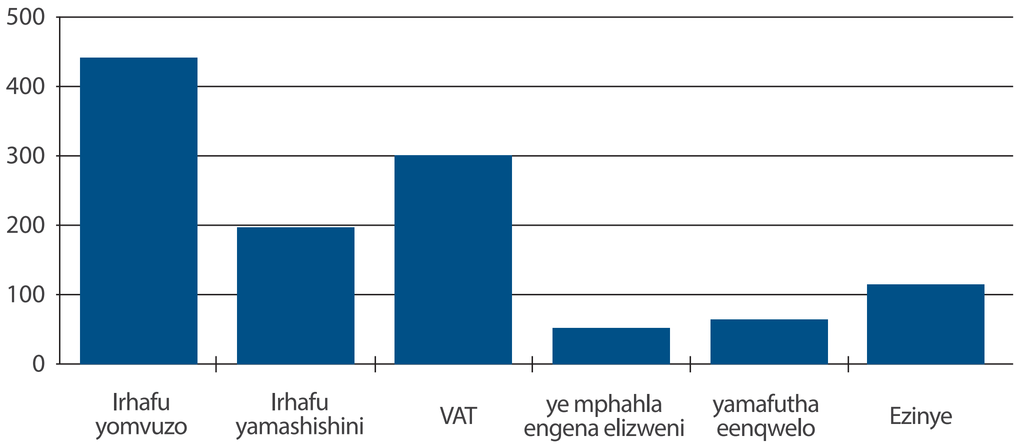
APHO IMALI IPHUMA KHONA

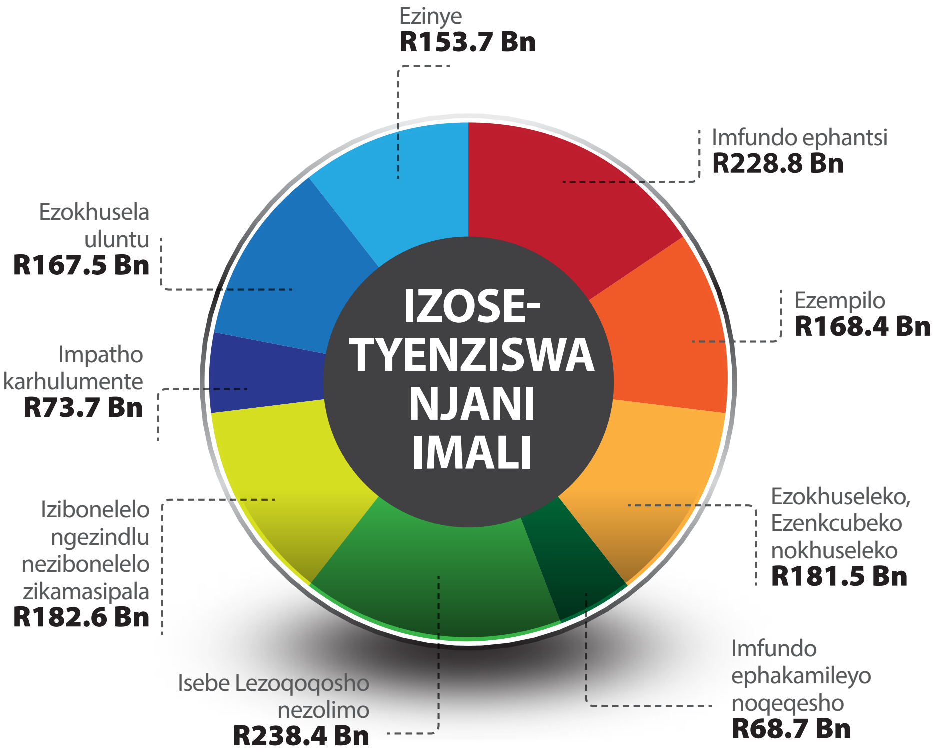
Ingxenye enkulu yemali esetyenziswa ngurhulumente ivela kwingxowa mali yengeniso kazwelonke engena ubukhulu becala ngeerhafu.

Urhulumente ubuye aboleke kubatyalizimali ngenjongo zokwakha izikolo, izibhedlele neendlela eziphucukileyo. Ukwehla kwezinga lokukhula koqoqosho olubangele ukukhubazeka koqokelelo lwerhafu kunyanzelise urhulumente aboleke ngakumbi kule minyaka imbalwa idlulileyo. Lilonke ityala lenyuke ukusuka kwiR673 billion ku 2009/10 ukuya kwi R1.8 trillion kungokunje.

Urhulumente uyabuqonda ebuqaphele ubungozi obayanyaniswa nokukhula kwetyala kungoko ethundeza amasebe aseburhulumenteni ukuba ayisebenzise ngenyameko ingxowa mali acuthe incitho mali yelize ■

INGENISO YERHAFU	2016/17	%
IRHAFU YOMVUZO	441.0	37.5
IRHAFU YAMASHISHINI	198.3	16.9
IRHAFU YE NTENGO	301.3	25.6
IRHAFU YE MPHAHLA ENGENA ELIZWENI	54.0	4.6
IRHAFU YAMAFUTHA EENQWELO	64.5	5.5
EZINYE	115.7	9.8
XAZIPHELELE	**1 174.8**	**100.0**





URHULUMENTE UBABELA NJANI OMASIPALA KWINGXOWA MALI

Omasipala badlala indima enkulu ekuqinisekiseni ukuba uluntu luphila kwizixeko needolophu ezineenkonzo ezisulungekileyo nesidima.

Babonelela ngamanzi, ukugutyulwa kwelindle, umbane, ukuthuthwa kwenkunkuma, ukunakekelwa kwemibhobho yamanzi eziphango, ukukhanyiswa kwezitalato ze babuye bakhawulelane nexnalenye yendleko yezinkonzo kwabo bahluphekayo. Ukukhawulelana nomasipala kwindleko yezinkonzo, urhulumente ubabonelela nge 9.1 % kuhlahlo lwabiwomali lukazwelonke. Esisabelo singephi silungiselelwe ukuba omasipala baziqokelelele ingeniso mali ngokuhlawulisa i-reyithi nerhafu kuba sebenzisi beenkonzo.

Eyona ngxowamali inkulu egqithiselwa komasipala sisabelo somlinganiselo esisekelezelweekuqinisekiseni ukuba omasipala abasemaphandleni nabasokolayo bafumana ngokuthe kratya. Omasipala babuye bafumane ingxowa mali enemiqathango khonukuze bahlawulele ukwakhiwa kweenkonzo zezibonelelo ■

2016 IZICWANGCISO ZERHAFU

IRHAFU YOMVUZO

LUKUCHAPHAZELA NJANI UTSHINTSHO KWIRHAFU YOMVUZO?

Koluhlahlolwabiwo mali luka 2016, irhafu yomvuzo ebhatalwa ngabantu izokwehla nge R5.65 bilion.

Ibandakanya i R5.5 bilion yokunyenyisa ulwamvila lokunyuka kwamaxabiso erhafu ebhatalwa ngabarhola kancinci ne R1.1 bilion eyenziwa kukunyuka kwe rhafu yokubuyisa imali yamachiza, kwaye i mali engaphantsi kwe R950 milion izokonyuswa yirhafu yengeniso.

Uluhlahlolwabiwo mali luneenguqu kwingeniso yerhafu yoluntu eziquka utshintsho kwisibiyeli serhafu, kunye nomyinyiva ukuze kuthomalale ulwamvila lokunyuka kwamaxabiso.

Umvuzo umntu ngamnye anokuthi awurhole phambi kokuba kunyanzeleke ahlawule irhafu utshintshiwe ngoluhlobo kunyaka oqala 1 March 2016 ukuya ku 28 February 2017:

AMANQANABA ERHAFU	UNYAKA: 2015/16	UNYAKA: 2016/17
Ngaphantsi kweminyaka eyi 65	R73 650	R75 000
Iminyaka eyi 65 ukuya ku 74	R114 800	R116 150
Iminyaka eyi- 75 nangaphezulu	R128 500	R129 850

IRHAFU YOKUBUYISA IMALI YAMACHIZA	UNYAKA: 2015/16	UNYAKA: 2016/17
Abokuqala ababini ukuxhamla	R270	R286
Umxhamli ngamnye owongeziweyo	R181	R192

IRHAFU KWIZISELO ZOMDILIYA OMFAXANGIWEYO

UKWENYUKA KWAMAXABISO ECUBA NOTYWALA

Irhafu kwiziselo zomdiliya omfaxangiweyo ingakumbi (ibhiya, iwayini ehlwahlwazayo negrangqa) izakwenyuka ngee pesenti ezi-6.7 ne 8.5. Oku kuquka ololuhlu lulandelayo:

	ZENYUKA NGE:
Ibhiya	11c inkonxa engu 340ml
Iwayini engamfaxanzwanga	18c ibhotile engu 750ml
Iwayini emfaxangiweyo	27c ibhotile engu 750ml
Iwayini ehlwahlwazayo	59c ibhotile engu 750ml
Utywala obenziwe ngeziqhamo	11c ibhotile engu 340ml
Ezikrakrayo	R3.94 ibhotile engu 750ml
Icuba	82c ipakethi ena 20
Icuba elingumgubo	94c ipakethi engu 50g
Icuba lenqawa	27c ipakethi engu 25g
Ii- Cigars	R4.32 ipakethi engu23g

TAX RATES

AMAZINGA AMATSHA ERHAFU

Irhafu ezakuhlawulwa kunyaka mali ophela ngomhla we - 28 February 2017

IRHAFU YOMVUZO YABASEBENZI (R)	IRHAFU EHLAWULWAYO (R)
0 to 188 000	18% yomvuzo
188 001 to 293 600	33 840 + 26% yomvuzo ngaphezu kwe - 188 000
293 601 to 406 400	61 296 + 31% yomvuzo ngaphezu kwe - 293 600
406 401 to 550 100	96 264 + 36% yomvuzo ngaphezu kwe - 406 400
550 101 to 701 300	147 996 + 39% yomvuzo ngaphezu kwe - 550 100
701 301 and above	206 964 + 41% yomvuzo ngaphezu kwe - 701 300
Ii-thrasti ngaphandle kwezo zikhethekileyo	Ireyiti ye rhafu 41%

IRHAFU YENGENISO: IINKAMPANI

Unyaka mali ophela phakathi 1 April 2016 no31 March 2017

Intlobo	Izinga lerafu (R)
Iinkampani	28% yengeniso ehlawulelwa irafu

IRHAFU YENGENISO: AMASHISHINI AMANCINANE

Unyaka mali ophela phakathi 1 April 2016 no31 March 2017

Intlawulo ehlawulelwa irafu (R)	Izinga lerhafu (R)
0 – 75 000	0% yengeniso ehlawulelwayo
75 001 – 365 000	7% yengeniso ehlawulelwa irafu engaphezu 75 000
365 001 – 550 000	20 300 + 21% yengeniso ehlawulelwa irafu 365 000
550 001 and above	59 150 + 28% of the amount above 550 000

IRHAFU YENGENISO: AMASHISHINI AMANCINCI KAKHULU

Unyaka mali ophela nangoluphina usuku phakathi ko 1 March 2016 no 28 February 2017

0 – 335 000	0% ye ngeniso yonyaka ehlawulelwa irhafu
335 001 – 500 000	1% yengeniso yonyaka ehlawulelwa irhafu engaphezu 335 000
500 001 – 750 000	1 650 + 2% yengeniso yonyaka ehlawulelwa irhafu engaphezu 500 000
750 001 nangaphezulu	6 650 + 3% yengeniso yonyaka ehlawulelwa irhafu engaphezu 750 000

IRHAFU KWIZISELO EZINESWEKILE

IRHAFU KWIZISELO EZINESWEKILE

Ukukhuluphala ngesiqu yenye yengxaki ezijongene nehlabathi. U-Mzantsi Africa uphala phambili kwizinga labemi abakhulupheleyo xa kuthelekiswa namanye amazwe kwi-Sub-Saharan. Oku kukhokelela kubungozi besifo sentliziyo, iswekile nomhlaza. Urulumente uphakamisa irafu kwiziselo ezineswekile ukususela kumhla wokuqala ku-April 2017 ngenjongo zoku inciphisa izinga lokuthathwa kweswekile luluntu.

IIRHAFU ZAMAFUTH'EMOTO

IIRHAFU ZAMAFUTH'EMOTO ZIZOKONYUKA NGE:

Ngomhla we- 6 April 2016 irafu yamafutha eenqwelo izakwenyuka nge 30c ilitha. Lonto yenze ukuba irhafu yamafutha ibeyi R2.85 i litha ye petroli nokuya ku R2.70 i litha ye dizili.

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