

## #RSABUDGET2023

Inkcazelo yolunto ngoku khutshwa lisebe lezemali  
iNational Treasury kanye neNkonzo yeze Rhafu yase Mzantsi Afrika, iSARS

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IPAPASHWE



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INKCUKACHA

YINTONI  
UHLAHL  
LWABIWO-MALI?LUHLELWA  
NJANI  
ULWABIWO-  
MALI?

Kuyo yonke iminyaka, kwinyanga yoMdumba uMphathiswa wesebe leze Mali ubeka uhlahlo lwabiwo-mali lwestizwe, apho athi achaze inkcitho-mali karhulumente, ingeniso ye rhafu kanye nezicwangciso zokuboleka imali kwi minyaka emithathu ezayo. Uhlahlo lwabiwo-mali lwestizwe lucwangcisa ukwahlulwa kwe mali phakathi kwamasebe karhulumente, amaphondo esizwe kwakunye noomasipala.

1. Kuqalwa ngokukhutshwa imigaqo enika iinkukacha ezifunekayo kuolaholwabiwo-mali
2. Amasebe ka rhulamente ahlengahlengisa iinkqubo zavo aze aqulunge izicwangciso zenkcitho kanye nezibophelelo zonikel olenkonzo.
3. Iziphakamiso zohlahlo lwabiwo-mali zingenisa kwiSebe
4. Iezemali ze kubekho ingxoxo yeziombululo
5. Izicelo zolwabiwo-mali ziqwelasewa zikomiti zangaphakathi zamasebe zaBalawuli-Jikelele
6. Izindululo zohlahlo lwabiwo-mali zensiwe kwiKomiti yabaPhathiswa
7. Izindululo zo hlaho lwabiwo mali zokugqibela zigqitywa kwiKhabinethi
8. Iinkukacha zenkcazelo zo hlaho lwabiwo mali ziye zibhalwe kumaphepha azo
9. Uhlahlo lwabiwo-mali lue luhakanyiswe ngumPhathiswa wesebe lezeMali ePalamente
10. iPAlamente yenza ingxoxo ngo uhlahlo lwabiwo-mali iluhlatute, kwaye ilamkele
11. Ekuggibeleni uhlahlo lwabiwo- mali lithunyelwa kumongameli ukuba alutyikitye ukuze lubengumthetho.



MR. ENOCH GODONGWANA – MINISTER OF FINANCE

# UKUHLANGABEZANA NOKUKHULA KOQOQOSHO NGENDLELA ENGAZINZANGA

**Amazwe kwihiabathi jikelele ajongene nomngeni wokunyuka kakhulu kwamaxabiso kwakunye noqoqosho oluphantsi. Kuqikele-lwa ukuba izinga lokukhula koqoqosho loMzantsi Afrika lizakwehla ngenxa yengxaki yombane, ukukhula kwamax-abiso kwakunye nobuthathaka kuqoqosho lwehlabathi.**

Kwiminyaka emibini edlulileyo, uqoqosho, luhule ngendlela enecomekayo, ngenxa yokuphucuka kwamaxabiso ezimbiwa kwakunye nokuqokeleka kakuhle kwerhafu, kodwa oku kuya ekupheleni. Amakhaya amaninzi aphantsi koxinzel-leko ngenxa yokonyuka kwamaxabiso. Kangangoko, uqokolelwia lwerhafu lutzakushokoxeka, lonto ifuna urhulumente aqaphele indlela achitha ngayo imali, lo gama amanayathelo okupuhu-lisa uqoqosho afumana umfutho.

Urhulumente uzakuhiangabezana nazo ezingxaki ngokuthi aseke imithetho ezinzileyo aze athabathe namanyathelo wokulwa umngeni kuqoqosho lweli. Uhlahlo lwabiwo-mali luka 2023, lunciphisa intsilalo iyokufika kuman-qanaba asezantsi ukuze kukhuseleke imali yoluntu ukususela ku 2017/18. La manyathelo, ajolise ekukukhuseleni in-gozi kwinkqubo yezemali, ze zikhusele imali eyongiweyo ze zinyuse ithembu kubatyalu mali.

Ngo 2021 uqoqosho luhule nge 4.9 yepesenti. Bekulindeleko ukuba uqoqosho luka 2022 lunyuke ukuya ku 2.5 yepesenti ukusuka ku 1.9 yepesenti xabekubengezwu uhlahlo lwabiwo-mali lwaphakathi enyakeni. Uqikelelo lokukhula koqoqosho ngo 2023 lwehliswe nge 0.9 yepesenti xakuthelekiswa ngoqikelelo lolwabiwo-mali lwaphakathi ku 2022 ebelyi 1.4 yepesenti. Kulinde-

leke ukuba uqoqosho luhule nge 1.8 yepesenti ngo 2025. Lamazinga wokukhula koqoqosho aphantsi kakhulu ukuba angadala amathuba emisebenzi nokuphelisa ubuhlwempu.

Ngenxa yoko, urhulumente uzi-misele ukukhulisa uqoqosho ngokugxila kwiintsiya ezintathu. Okokuqala, kukuqinisekisa ukuba kukho imigaqo ecacileyo yokuzinzisa ezoqoqosho, okwesibini kukuzisa iinguqu kumasebe oqoqosho aquka umbane ne zothutho, ze okwesithathu kuxhaswe iinzame zokwakha phakath karhulumente ukuze kubekho uphuhliso ebantwini.

Kunyaka odlulileyo, imithetho ebibekiwe iye yanyenyiswa ukuze oomasipala namashishini akwazi ukvelisa umbane wabucala. Urhulumente uzakubonelela u-Eskom nge 254 billion ukuze anciphise amatyla kwixesha eliphakathi ukuze anciphise uxinzelelo kwii nkono zombane, kuxhaswe nen-

citho mali yokuhlaziya nokugcinwa kwenkonzo zombane, kwakunye nenguqu entsha yokuvelisa umbane.

Kuleminyaka mithathu izayo, urhulumente uzakusebenzisa imali engange R7.08 yesigidi sezigidi zesigidi kwin-zame zokukhulisa uqoqosho, ukuze kukhuselwe abantu abahluphekayo kulwamvila loqoqosho olubuthathaka. Ngaphandle kwenxaso-mali ye COVID-19 esezaqubekwa nakunyaka olandelayo, ulwabiwo-mali olwengezelwelweyoyebuka phambili inkxaso yezemfundo, ezokhuselo kwakunye nencitho-mali enxumeleneyo neziseko zokupuhulisa uqoqosho.

Oluhlahlo lwabiwo-mali lujongene nomngeni woqoqosho olungazinzanga ehlabathini jikelele, kungoko ulwabiwo lujolise kwimigaqo-nkqubo ecacileyo yokunyusa uqoqosho, nokwehlisa indleko zokuphila ebantwini kunte nokucima kombane.



## UKUKHULISA UQOQOSHO OLUNAMNDLA

**Kuleminyaka ilishumi edlulileyo, uqoqosho luhule ngokucotha ngenxa yoshokoxeko kwezo-qoqosho olubangwa yindlela uqoqosho olumengayo aph` eMzantsi Afrika. Ezi meko ziquka ingxaki yokucima kombane eye yaqinisa kulonyaka uphelileyo, oko kuthe kwenza ukwehla kombane ofunekayo ekuncedis-eni uqoqosho lwelelo.**

Ukuze uqoqosho luhule, urhulumente uzimisele ukuzisa iinguqu

ngakumbi kwisebe lombane. Ezi nguqu zjiswe ekuziseni uzinzo embaneni, ezithi zomelezwa lungenelelo olutsha olusingathwa liqumrhu | National Energy Crisis Committee. Eliqumrhu lizimisele ukwehla izinga lokucinywa kombane, ngokusombulula imiceli mngeni kumaziko ombane, nokwehla umthwalo wokuvelisa umbane ku Rhulumente, ze kuqwalaselwe ulawulo lombane kwakunye nokukhawulezisa imvume zokuvelisa umbane ngamashishini abucala. Kulonyaka udlulileyo,

u Eskom wenze isivumelwano namashishini abucala ukuze kuveliswe umbane ongange 2000 megawatts ozokuncedisanu noRhulumente. Lizokuqhubeke ke eliqumrhu ukuze ukucima kumbane kurxhoxe, kubekho umbane owongiweyo osebenza kakuhle kwaye onexabiso eliphantsi. Ezinguqo kwezombane zizakubangela ukuba abemaninzi amaziko abucala avelisa umbane, ancedisanu noRhulument ukuze u Eskom akwazi ukusebenze ngendlela efanelekileyo.



## UKUSEBENZISA IMALI KWIZISEKO ZOKUPHUHLISA UQOQOSHO NOTYALO MALI

**Isicwangciso sokubuyisa ukhuliso kwekuqoqosho lwele elalibhenge-zwe kwi nyanga yeDwarha ku 2020, lidibanisa utyalu mali kwiziseko zophucula uqoqosho neenguqu zokuxhasa ukukhula koqoqosho.**

URhulumente wenza iinguqu ezizakuqinisa impatho engcono yokuphuhlisa iziseko zoqoqosho zikaRhulumente. Ezinye zezinguqu ziquka ukudibanisa imali kaRhulumente namashishini abucala ukuze kuxhaswe iiprojekti zeziseko zokuphuhlisa uqoqosho.

Ukuze uqoqosho luhule kuncipiswe nentlupheko, utyalu mali obeluyi 13.1 yepesenti yemveliso yelizwe lwano 2021, kuzakufuneka lonyuswe kakhulu. Kwiminyaka elishumi edlulileyo, uxinzelelo kwinkitho-mali kunye nokuxhasa iinkampani zikaRhulumente, zibangele uRhulumente angakwazi ukutyala imali kwiziseko zokukhulisa uqoqosho. Utyalo-mali oluvela kumashishini abucala lwehlile nalo ngenxa yezizathu ezinanzi. Ngenxa yoku, lonke utyalu-mali lwehlile.

Kulindeleke ukuba uRhulumente achithe imali engange R903 yesigidi sezigidi kwiziseko zoqoqosho kuleminyaka mithathu ilandekayo. Eyona mali ininzi izakuchithwa ziinkampani zikaRhulumente. Kuqikelelo ukuba uRhulumente uzakuchitha i R302.1 yesigidi kwezinkampani kwiminyaka emithathu ezayo. Kulindeleke ukuba amaphondo noomasipala achithe imali engange R209.8 yesigidi ne R190.3 yesigidi sezigidi kwiziseko zoqoqosho kuleminyaka mithathu izayo.

Ixabiso lezindlu ezakhwe ngenkxaso ka Rhulumente yezindlu yesebe lezezindlu kumaphodo, lilindeleke ukuba libeyi R45.9 yesigidi kwiminyaka emithathu ezayo. Nangona ezizindlu zinikezelwa kubanikazi, uRhulumente uchitha imali eninzi kulenkxaso. Uchitho mali ziinkampani zikaRhulumente kwiziseko zoqoqosho kuqikelelo wa kwi 78.3 yepesenti kuleminyaka ibaliwego. Lemali izakusetyenziswa ekuphuculen iumbane, iinkonzo zothutho nokuphucula iinkonzo zelindle. Iziseko zentlalontle zizakuchitha i 17.6 yepesenti, kwaye ezempilo nezemfundo zizochitha i 5 yepesenti ne 7 yepesenti nganye.

## AMAGQA-BANTSHINSTHI OHLAHLOLWABIWO MALI LUKA 2023

- lirhafu zingowona mthombo wengeniso karhulumente, ilandela kukuboleka.
- Umvizo wentlalo, obandakanya upuhuliso loluntu, iinkqubo zengqesho, ezempilo, imfundu nophuhuliso lwentlalo, zezona nkitho zikarhulumente.
- ligranti zezentlalo ziya kunyuka ngokuhambelana nokunyuka kwamaxabiso e-CPI. Isibonelelo se-R350 siya kuqhubeke kude kube ngumhla we-31 kweyoKwindla 2024.
- Ngaphandle kokukhula okuphantsi kwengqikelelo ye-0.9 pesenti, urhulumente uzibophelele kupuhuliso loqoqosho nentlalo.
- Urhulumente uza kuthabatha ngaphezulu kwe R254 billion zetyala lika-Eskom njengenxalenye yohlaziyo olubanzi lwelelo lezombane.
- lentlawulo zenzala ziqaqhubeke zisanda, zicinezela inkitho kwiinkonzo zoluntu ezibalulekileyo ezifana nezemfundo nemfundo esisiseko.

THYILA KWIPHEPHA ELILANDELAYO



## UKUDALA AMATHUBA EMISEBENZI

**linzame zikaMongameli zokudala amathuba emisebenzi, zivelise ngaphezu kwesigidi semisebenzi yethutyana kuleminyaka mibini idlulileyo.**

Ukusukela ngomhla ka 1 kwey-oMdumba ulutsha oluyi 255 000 lukanusebenza ngokuncedisa kwzikolo ezingaphaya kwe 22 000. Ingxowa yezengqesho i Social Employment Fund, iqueshe abantu abayi 47 408 ibambisene namaqembu ayi 26, kwaye imisebenzi ezokwengenzwa iyi 50 000. Ezinkonzo zengqesho zenze ukuba abantu abayi 45 000 bafakwe kumaqumrhu olutsha.



## 1 IZAKUVELAPHI IMALI KARHULUMENTE NGO 2023/24:



R1 787.5bn	84.2%	IRHAFU
R283.7bn	13.4%	IMALI MBOLEKO
R51.6bn	2.4%	IMALI YENGENISO ENGEYIYO IRHAFU

## 2 IZAKUSETYENZISWA NJANI IMALI NGO 2023/24:



R378.5bn	16.9%	EZENTLALONTLE
R340.5 bn	15.2%	INZALAMALI
R309.5bn	13.8%	IMFUNDU YAMABANGA APHANTS
R259.7bn	11.6%	UPHUHLISO LOLUNTU
R259.2bn	11.6%	EZEMPILO
R237.6bn	10.6%	UPHUHLISO LOQQOSH
R227.3bn	10.1%	EZOXOLO NOKHUSELO
R135.6bn	6.0%	EZEMFUNDU EPHAKAMILEYO NEZQEQQESHA ABAFUNDI

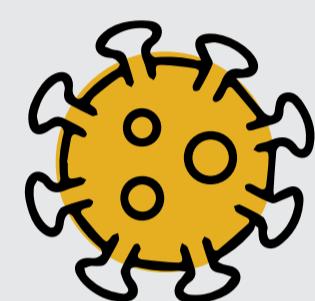
## 3 IZIBONELELO NGEZENTLALONTLE:

	2022/23	2023/24
INKXASO YABANTU ABADALA	R1 985	R2 085
INKXASO YABADALA ABANGAPHEZU KWEMINYAKA EYI 75	R2 005	R2 105
INKXASO YAMAGQALA EMFAZWE	R2 005	R2 105
INKXASO YABANTU ABAKHUBAZEKILEYO	R1 985	R2 085
ISIBONELO SOKUNAKEKELA ABANTWANA ABANGENABAZALI	R1 070	R1 125
ISIBONELELO SABANTWANA ABAKHUBAZEKILEYO	R1 985	R2 085
ISIBONELELO SABANTWANA	R480	R505
ISIBONELELO SONCEDO	R480	R505



**19.6 million**

Abantu abazigidi ezili-19.9  
bazakufumana izibonelelo zezent-  
lalo kweyoMdumba ka-2026



**R36 billion**

yeyigidigidi yabelwe inkxaso-mali yokunceda abantu  
kwiingxaki ze-COVID-19 ukubonelela abaxhamli nge-R350 ngenyanga

*Uhlahlo-lwabiwo mali luya kwandisa amaxabiso ezibonelelo ezisisigxina ngokuhambelana nokunyuka kwamaxabiso.*

## 4 UHLAHLO LWABIWO-MALI LIXHASA UKUKHULA KOQOQOSHO NOPHUHLISO LOLUNTU



**0.9 per cent**

yemveliso yelizwe liphela, izakonyuka  
ngo 2023 ngaphambi kokuba ikhule iye  
ku 1.8 pesenti ngo 2025



**R3.60 trillion**

yabelwe uphuhliso loluntu,  
iinkqubo zengqesho, ezempiro,  
imfundo nokhuseleko lwentlalo  
kule minyaka mi-3 izayo



**R809.4 billion**

yabelwe ukuxhasa ubonelelo  
kunye nokufikelela ngokulinganayo  
kwiinkonzo zempilo kule  
minyaka mi-3 izayo



**R825.8 billion**

yabelwe iinkonzo ezisisiseko,  
izindlu nezithuthi zikawonke-wonke,  
kunye notshintsho lwasithuba  
nophuhliso lwedolophu kule  
minyaka mi-3 izayo



**R2.8 billion**

yabelwa njengenxaleny  
yeNgxowa-mali yoShishino  
lwaselokishini nasemaphandleni  
ukuxhasa amashishini aseziokishini  
nasemaphandleni ali-120 000

## 5 INKQUBO YOKUPHELISA ITYALA LIKAESKOM

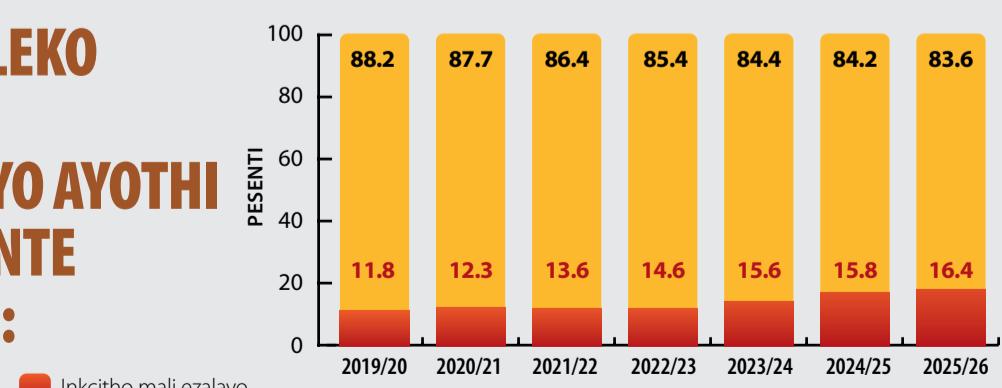


**R254 billion**

iza kudluliselwa ku-Eskom isiwe  
kwiphepha lomncono likarhulumente  
ukunciphisa uxinzelelo lwezemali  
kwiziko

## 6 IMALI-MBOLEKO EZALAYO NENGAZALIYO AYOTHI URHULUMENTE AYIBHATALE:

Inkcitho mali engazaliyo\*



# IZICWANGCISO ZERHAFU 2023



## IRHAFU YABASEBENZI

### ZIKUCHAPHAZELA NJANI IINGUQU ZERHAFU KUMVUZO WAKHO?

Uhlahlo lwabiwo-mali luka-2023 lubonelela ngesiqabu kwirhafu ngokubhengeza uhlengahlengiso lwezibiyeli zerhafu yengeniso yomntu kanye nezaphulelo ezihambelana nezinga lokunyuka kwamaxabiso elilindelekileyo le-4.5 pesenti. Isixa umntu anokusifumana phambi kokuba kufuneke ahlawule irhafu konyaka werhafu ukusuka nge-1 kweyoKwindla 2022 ukuya kwi-28 kweyoMdumba 2023 ihlengahlengiswe ngolu hlolo lulandelayo:

IMIDA YERHAFU	UNYAKA WERHAFU 2022/23	UNYAKA WERHAFU 2023/24
Abangaphantsi kweminyaka eyi 65	R91 250	R95 750
Abaminyaka eyi 65 ukuya ku 74	R141 250	R148 217
Abaminyaka eyi 75 nangaphezulu	R157 900	R165 689

Le milinganiselo imiselweyo ibangelwa ziintlawulo ezintsha zerhafu:

IZAPHULELO ZERHAFU	UNYAKA WERHAFU 2022/23	UNYAKA WERHAFU 2023/24
Eyokuqala (kumtu ngamnye)	R16 425	R17 235
Eyesibini (kubantu abana 65 ukunyuka)	R9 000	R9 444
Eyokugqibela (kubantu abana 75 ukunyuka)	R2 997	R3 145

## IRHAFU YOTYWALA NECUBA

### UKONYUKA KWERHAFU YOTYWALA NECUBA

Irhafu ezithile kwiziselo ezinxilisayo kanye neemveliso zecuba ziya kunyuka phakathi kwe-4.5 kanye ne-6.5 yepesenti.

	INCREASES BY:
Ibiya	10c inkonxa engu 340ml
Umdiliya ongampaxangwanga	18c ibotile angu 750ml
Umdiliya omfaxangiweyo	31c ibotile engu 750ml
Iwayini ehlwahlwazayo	9c ibotile engu 750ml
Utywala obenziwe ngeziqhamo	10c inkonxa engu 340ml
Ezikrakrayo	R 3.90 ibotile engu 750ml
Imidiza	98c ipakethi ena 20
Amacuba ombane	73c ipakethi ena 20
Icuba elingumgubo	R 1.10 ipakethi engu 50g
Icuba lenqawa	33c ipakethi engu 25g
LiCigar	R5.47 ipakethi engu 25g

## AMAZINGA ERHAFU

### INGENISO YERHAFU YEMALI YOMKE YOMHLALAPHANTSİ

Amazinga erhafu ukusukela kumhla ka 1 kweyoKwindla ami ngoluhlobo:

Imali ngeniso erhafelwayo (R)	Amazinga erhafu (R)
R0 - R550 000	0% yengeniso erhafiswayo
R550 001 - R770 000	18% yengeniso erhafiswayo engaphezu kwe R550 000
R770 001 - R1 155 000	R39 600 + 27% yengeniso erhafiswayo engaphezu kwe R770 000

Source: National Treasury

### IRHAFU XA UTHE WATHATHA UMHLALAPHANTSİ

Kunyaka mali ophakathi komhla ka 1 kuTshazimpuzi 2022 nomhla we 31 kweyoKwindla 2023

Imali ngeniso erhafelwayo (R)	Amazinga erhafu (R)
R0 - R27 500	0% of yengeniso erhafiswayo
R27 501 - R726 000	18% yengeniso erhafiswayo engaphezu kwe R27 500
R726 001 - R1 089 000	R125 730 + 27% yengeniso erhafiswayo engaphezu kwe R726 000

Source: National Treasury

## IRHAFU YOKUDULISELA IZINDLU

Izinga lerhafu linyeniswe ukuqala kumhla ka 1 kweyoKwindla 2023. Isigidi sokuqala xa uthenga indlu asirhafelwa. Amazinga amatsha erhafu ami ngoluhlobo.

Imali ngeniso erhafelwayo (R)	Amazinga erhafu (R)
R0 - R1 100 000	0% Ixabiso lepropati
R1 100 001 - R1 512 500	3% Ixabiso lepropati engaphezu kwe R1 100 000
R1 512 501 - R2 117 500	R12 375 + 6% Ixabiso lepropati engaphezu kwe R1 512 500
R2 117 501 - R2 722 500	R48 675 + 8% Ixabiso lepropati engaphezu kwe R2 117 500
R2 722 501 - R12 100 000	R97 075 + 11% Ixabiso lepropati engaphezu kwe R2 722 500
R12 100 001 nangaphezulu	R1 128 600 + 13% Ixabiso lepropati engaphezu kwe R12 100 000

Source: National Treasury

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