

#RSABUDGET2025

Upapasho oludityanelweyo phakathi koNondyabo weSizwe kunye neNkonzo yeze Rhafu yoMzantsi Afrika

#RSA Budget

#RSABudget2025

IKHUTSHIWE NGU



national treasury

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IINKCUKACHA

YINTONI UHLAHO
LWABIWO-MALI?LUHLELWA
NJANI UHLAHO
LWABIWO-MALI?

Phambi kokuqala konyaka-mali ngamnye, uMphathiswa wezeziMali uthi thaca uhlahlo lwabiwo-mali lukazwelonke, apho athi abhengeze inkcitho karhulumente, irhafu kunye nezicwangciso zokuboleka iminyaka emithathu ezayo. Uhlahlo lwabiwo-mali lukazwelonke lwahlula imali phakathi kwamasebe kazwelonke, amaphondo kunye noomasipala.

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|---|---|---|--|
| 1. Izikhokelo zeSebe ezibonisa iimfuno zolwazi lohlahlo lwabiwo-mali zikhutshiwe | 3. Iziphakamiso zohlalo lwabiwo-mali zingeniswa kuNondyabo weSizwe kwaye zixoxwe | 5. Iingcebiso zohlalo lwabiwo-mali zenziwe kwiKomiti yabaPhathiswa | 8. Amaxwebhu ohlahlo lwabiwo-mali ayalungiswa |
| 2. Amasebe abeka phambili iinkqubo zawo aze aqulunqe izicwangciso zenkcitho kunye nezibophelelo zonikezelo lweenkonzo | 4. Izindululo zolwabiwo ziqwalaselwa ziikomiti zangaphakathi zamasebe zaBalawuli-Jikelele | 6. Ingxelo yoMgaqo-nkqubo woHlahlo-lwabiwo-mali lweXesha eliPhakathi ibonisa uHlahlo-lwabiwo-mali oluzayo | 9. Uhlahlo lwabiwo-mali olungundoqo luyandlalwa |
| | | 7. Ulwabiwo lokugqibela lugqitywa kwiKhabhinethi | 10. IPalamente ixoxa kwaye yamkele uHlahlo-lwabiwo-mali |
| | | | 11. Uhlahlo lwabiwo-mali luthunyelwa kuMongameli ukuze alusayine njengomthetho |



UKWENZA INKQUBELA- PHAMBILI KUKHULO LWEZOQOQOSHO OLUBANDAKANYAYO NOLUZINZILEYO

MR. ENOCH GODONGWANA
UMPHATHISWA WEZE MALI

Ukujongana nemiceli-mngeni emikhulu yezentlalo noku-phucula umgangatho wobomi kweli lizwe, uMzantsi Afrika udinga ukukhula koqoqosho olukhawulezayo kwaye kudalwe imisebenzi emininzi. Oku kufuna amaxabiso azinzileyo kunye neemali zoluntu, umbane othe chatha nokuhamba ngokukhawuleza kweempahla, iinkonzo zikarhulumente ezithembekileyo notyalo-mali olomeleleyo kwiiprojekthi zeziseko ezingundoqo.

Uhlahlo-lwabiwo-mali lango-2025 lwenza utyalo-mali lobuchule ukuze kuphunyezwe ukukhula koqoqosho olukhawulezayo, kugxininiswe kumbane, oololiwe, iiprojekthi zeziseko ezingundoqo zamanzi nezothutho. Nangona ukusebenza kwezoqoqosho bekungenamandla ngo-2024, imbonakalo ibonakala ingcono ukusukela ngo-2025 ukuya phambili. Kwixesha eliphakathi, kuqikelelwa ukuba uqoqosho

“
Urhulumente uza kugcina inkxaso kwabahluphekileyo nabasemngciphekweni ngezabelo ezinkulu zezemfundo, ezempilo kunye nophuhliso lwentlalo

luya kukhula nge-1.6 yepesenti ngonyaka, kwaye ukuphunyezwa ngempumelelo kohlengahlengiso kunokukhokelela kuhlumo oluphezulu. Icandelo lombane nelothutho lenza inkqubela, ngelixa uhlengahlengiso olutsha lujolise kuzinziso nokuphuculwa konikezelo lwamanzi. Kuqikelelwa ukuba i-R1.03 yeetrilioni iza kuchithwa kule minyaka mithathu izayo kwiiprojekthi zeziseko ezingundoqo ezahlukeneyo. Urhulumente uza kugcina inkxaso kwabahluphekileyo nabasemngciphekweni ngezabelo ezinkulu zezemfundo, ezempilo kunye nophuhliso lwentlalo.

Kwixesha eliphakathi, urhulumente uceba ukutyala imali ekuphuculeni uphuhliso lwabantwana abasaqalayo (ECD) ukuze

abantwana abaninzi bafikelele kwi-ECD esemgangathweni. Ikwajolise ekuqesheni oogqirha abangaphangeliyo abagqibe inkonzo yabo yasekuhlaleni.

Uhlangulo loluntu lonxunguphalo lwe-COVID-19 lwexeshana luya kwandiswa kude kube yeyoKwindla ka-2026, kunye nolwabiwo lwethutyana ngo-2026/27 nango-2027/28.

Ukunciphisa umthwalo wetyala ekugqibeleni kuya kunciphisa imali urhulumente ayichithayo ekuhlawuleni elo tyala. Ekuhambeni kwexesha oku kuncitshiswa kwentlawulo yenzala kuza kunceda urhulumente alawule iimali zoluntu ngcono kwaye kuncede ukukhula koqoqosho. Njengoko

inzala ehlawulwe etyaleni iyancipha, ingeniso eninzi iya kufumaneka ukuze urhulumente ayichithe kwiinkalo ezifana nezemfundo, ezempilo kunye neziseko zoncendo.

Ukusukela ngomhla woku-1 kweyoMnga Ku-2024, uMzantsi Afrika ububambe ubumongameli be-G20. Ubumongameli boMzantsi Afrika bonyaka omnye buza kugxininisa ekukhuthazeni uhlumo loqoqosho olubandakanyayo noluzinzileyo kunye nokuqubisana nentlupheko. I-ofisi kamongameli kulindeleke ukuba ikhuthaze imisebenzi yezozoqoqosho ingakumbi kumacandelo afana nokhenketho kunye nelokwamkela iindwendwe.



Kwixesha eliphakathi, utyalo-mali lwecandelo likarhulumente nelabucala luza kunyuka njengepesenti ye-GDP, nto leyo ephawula inyathelo eliya phambili kwiinzame zelizwe zokukhulisa uhlumo loqoqosho.

Nangona kunjalo, ukukhula ngokukhawuleza kuyafuneka ukujongana nemiceli-mngeni ethe gqolo yokukhula okuphantsi, intswelanguqesho ephezulu kunye nentlupheko.

Urhulumente uphumeza uhlelango-hlelango lokwandisa utyalo-mali kwiziseko ezingundoqo kunye nokukhuthaza intatho-nxaxheba

yecandelo labucala. Oluhlelango oluqinisekisa ukukhula kwinkampani yabucala ukusebenzisana ne-arhente karhulumente ukunikezela ngeprojekthi, ukuphucula indlela urhulumente aceba ngayo iziseko ezingundoqo kunye nokwandisa ukuphendula kwamasebe namaziko karhulumente. Ngokudibeneyo, uhlelango olucetywayo lweziseko ezingundoqo luya kuphucula ukucwangciswa, inkxaso-mali kunye nokwenziwa kweprojekthi zeziseko ezingundoqo, ukuqinisekisa ukuhanjiswa okukhawulezileyo kweziseko ezingundoqo ezixhasa

“ ukuqinisekisa ukuhanjiswa okukhawulezileyo kweziseko ezingundoqo ezixhasa ukukhula koqoqosho, ukwandisa ukufikelela kwiinkonzo ezisisiseko nokudala imisebenzi ”

ukukhula koqoqosho, ukwandisa ukufikelela kwiinkonzo ezisisiseko nokudala imisebenzi.

Icandelo likarhulumente liza kuchitha i-Rx1.03 yeetriliyoni kwiziseko ezingundoqo kwixesha eliphakathi. Utyalo-mali kwiziseko ezingundoqo zoqoqosho, ikakhulu ziinkampani eziphantsi kolawulo lukarhulumente, lwenza i-81.5 yeepesenti yoqikelelo lwexesha eliphakathi. Oluxhaso-mali ziza kusetyenziselwa ukwandisa umthamo wokuvelisa umbane, ukuphucula nokwandisa uthungelwano lwezothutho, nokuphucula iinkonzo zogutyulo kunye namanzi. Iziseko zeenkonzozentlalo, kubandakanywa ukhathalelo lwempilo kunye nemfundo, zenza i-15.5 yeepesenti yenkcitho iyonke. Ezinye zezi projekthi ziza kufuna inkxaso-mali eyongezelelweyo kubatyalizimali babucala, ngelixa ezinye ziya kuphunyezwa ngokubambisana neenkampani zabucala kunye namaziko karhulumente.

AMAGQABA-NTSHINTSHI OHLAHLO LWABIWO-MALI LUKA-2025

1. Umvuzo wezentlalo-kuquka uphuhliso loluntu, iinkqubo zengqesho, impilo, imfundo kunye nokukhuselwa kwezenhlalakahle - uya kwenza umyinge oyi-61 yeepesenti yenkcitho engeyiyo inzala kwixesha eliphakathi.
2. Izibonelelo zezentlalo ezisisigxina ziya kunyuka ngaphezu kokunyuka kwamaxabiso ngo-2025/26 ukuze kujongwane neendleko eziphezulu zokuphila kunye nohlangulo loluntu lonxunguphalo lwe-COVID-19 luza kuqhubeka kude kube ngumhla wama-31 kweyoKwindla ka-2026.
3. Uphuhliso loqoqosho ngowona msebenzi ukhula ngokukhawuleza kumyinge wonyaka we-8.2 yeepesenti kwixesha eliphakathi, oqhutywa lulwabiwo lweziseko ezingundoqo oluphezulu.
4. Ezona zindululo zerhafu ziphambili aziquki uhlelango-hlelango lokunyuka kwamaxabiso kumazinga erhafu, izaphulelo kunye nesixa semali abahlawuli berhafu abanokusithabatha ngokuthe ngqo kwiirhafu abazityalayo kwezonyango; uhlelango-hlelango lokunyuka kwamaxabiso kwirhafu yamafutha; kunye nokunyuka okungaphezulu kwamaxabiso kwirhafu yempahla ethengwayo.
5. Ngo-2025/26, ityala likarhulumente liza kuzinza kwi-77.4 yeepesenti ze-GDP.
6. Ukukhula kokwenyani kwezoqoqosho kuqikelelwa ukuba kuza kunyuka kuye kwi-1.4 yeepesenti ngo-2025.
7. Uxinzelelo lwenkcitho ye-R180.1 yeebhiliyoni zixhaswa ngemali kwixesha eliphakathi, kuquka nolwabiwo lwethutyana lwamasebe onikezelo lwenkonzo aphambili.

TYHILA KWIPHEPHA ELILANDELAYO.



UKUKHULISA UKUKHULA KWEZOQOQOSHO NGOHLENGA-HLENGISO LWEZISEKO EZINGUNDOQO

Uqoqosho loMzantsi Afrika lujongene nemiceli-mngeni efana nokucuthwa kombane, inkqubo yezothutho ebuthathaka kunye nezinga eliphezulu lolwaphulo-mthetho norhwaphilizo, oluthe lwaphelisa ukuzithemba kuqoqosho lwaza lwabangela ukuhla kwemveliso.

Inqanaba lokuqala le-Operation Vulindlela lijolise ekunciphiseni ukucuthwa kombane, ukulungisa inkqubo yezothutho, ukuthoba iindleko zedatha, ukwandisa unikezelo lwamanzi, ukutsala izakhono nokuxhasa ukhenketho.

Uhlelango-hlelango oluzayo luza kugxininisa ekwenzeni kube lula ukufumana umsebenzi kunye nokuqesha abantu – ngakumbi ngokujongana nokungalingani kwesithuba, kusetyenziswa izixeko ukuqhuba imisebenzi yezoqoqosho nokuphucula unikezelo lweenkonzo zikamasipala.

IINKQUBO ZOKUQESHA KUKARHULUMENTE ZIFUMANA UVUSELELO

Nangona inani labantu abaqeshiweyo laliyi-16.8 yezigidi kwikota yokuqala ka-2025, izinga lentswelo-ngqesho eMzantsi Afrika lihleli liphezulu kakhulu kwi-32.9 yeepesenti.

Iinkqubo zokuqeshwa koluntu (ii-PEP) zibalulekile ukujongana nentswela-ngqesho ethe gqolo.

Ii-PEP ziza kufumana inkxaso-mali eyongezelelweyo ye-R8.8 yeebhiliyoni ngo-2025/26. Abaxhamli abaphambili baquka:

- **ISebe leMfundo esiSiseko:**

I-R5.8 yeebhiliyoni zeerandi yephulo lokuqeshwa kwezikolo zemfundo ezisisiseko.

- **ISebe lezeMidlalo, ubuGcisa neNkcubeko:**

I-R0.35 yeebhiliyoni yokuvuselela



ishishini loyilo.

- **ISebe lezoRhwebo, iShishini noKhu-phiswano:**

I-R1.3 yeebhiliyoni zeerandi kwiNgxowa-mali yeNgqesho yoLuntu.

- **UNondyebo weSizwe:**

I-R0.45 yeebhiliyoni zeerandi yeNkqubo yeNgqesho yeeDolophu.

- **I-Arhente yoPhuhliso loLutsha yeSizwe:**

R0.55 billion for the National Youth Service.

- **I-R0.55 yeebhiliyoni zeerandi yeNkonzo yoLutsha yeSizwe:**

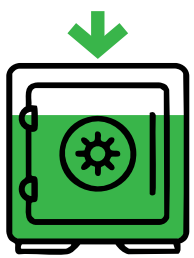
I-R0.35 yeebhiliyoni zeerandi

yamaphulo afana noThungelwano loLawulo lweNdlela yeSizwe, iNgxowa-mali yoTshintsho kunye noqeqesho.

Ukongeza, iSebe lezeMali leSizwe kunye noBongameli, besebenzisana namanye amaziko karhulumente, baqalise uphononongo olubanzi lweenkqubo zemarike yezemisebenzi esebenzayo, ii-PEP kunye nenkqubo yenkxaso yentlalontle ukuphucula impumelelo nokusebenza kakuhle.

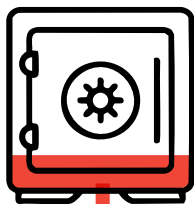
Ngale mizamo, urhulumente unethemba lokuba uza kwenza imitsi ebonakalayo ekunciphiseni intswelanguqesho.

1 IMITHOMBO YOMVUZO KARHULUMENTE NGO-2025/26



R 2 021.6bn	78.4%	IRHAFU
R 377.9bn	14.6%	IMALI-MBOLEKO
R 179.7bn	7.0%	IMALI YENGENISO ENGEYIYO IRHAFU

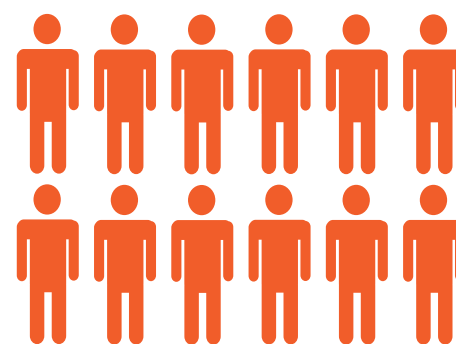
2 INKCITHO KARHULUMENTE NGO-2025/26



R 426.3bn	16.5%	IINDLEKO ZENKONZO YETYALA
R 420.1bn	16.3%	UPHUHLISO LWEZENTLALO
R 346.5bn	13.4%	IMFUNDO ESISISEKO
R 296.1bn	11.5%	IMPILO
R 289.8bn	11.2%	UPHUHLISO LWEZOQOQOSHO
R 280.4bn	10.9%	UPHUHLISO LOLUNTU
R 263.2bn	10.2%	EZOXOLO NOKHUSELEKO
R 146.6bn	5.7%	IMFUNDO NOQEQUESHO KWIMFUNDO EPKAMILEYO

3 IZIBONELELO ZENTLALONTLE

	2024/25	2025/26
Isibonelelo sikarhulumente sabantu abadala	R2 185	R2 315
Isibonelelo samagqala emfazwe	R2 205	R2 335
Isibonelelo sabantu abakhubazekileyo	R2 185	R2 315
Isibonelelo sokunakekela abantwana abangenabazali	R1 180	R1 250
Isibonelelo sokuxhomekeka kwinkathalelo	R2 185	R2 315
Isibonelelo senkxaso yomntwana	R530	R560
ISIBONELELO SONCEDO	R530	R560



19.3 yezigidi

abantu ukuba bafumane izibonelelo zoluntu kweyoKwindla ka-2026

Uhlahlo-lwabiwo mali luya kwandisa amaxabiso ezibonelelo ezisisigxina ngaphezu kokunyuka kwamaxabiso ngo-2025/26

4 UHLAHLO LWABIWO-MALI LUXHASA UKUKHULA KOQOQOSHO, UKUDALA IMISEBENZI NOPHUHLISO LOLUNTU



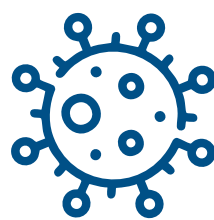
1.4 yeepesenti

ukukhula kokwenyani kwe-GDP kulindeleke ngo-2025



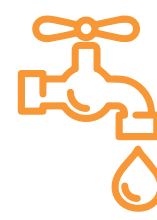
61 yeepesenti

kwinkcitho karhulumente iyonke ibekelwe uphuhliso loluntu, iinkqubo zengqesho, ezempilo, imfundo nokhuseleko lwentlalo kule minyaka mi-3 izayo



R35.2 bhiliyoni

inkxaso-mali eyongezelweyo yabelwe ukwandisa uhlangulo loluntu lonxunguphalo lwe-COVID-19 de kube kweyoKwindla ka-2026.



R871.3 bhiliyoni

yabelwa iinkonzo ezisisiseko, izindlu kunye nezithuthi zikawonke-wonke, kunye nenguqu yendawo nophuhliso lwedolophu kwixesha eliphakathi



R900.5 bhiliyoni

yeyeenkqubo zamashishini emveliso, amashishini amancinane kunye nengqesho yoluntu kwixesha eliphakathi ukuvuselela ukukhula koqoqosho kunye nengqesho

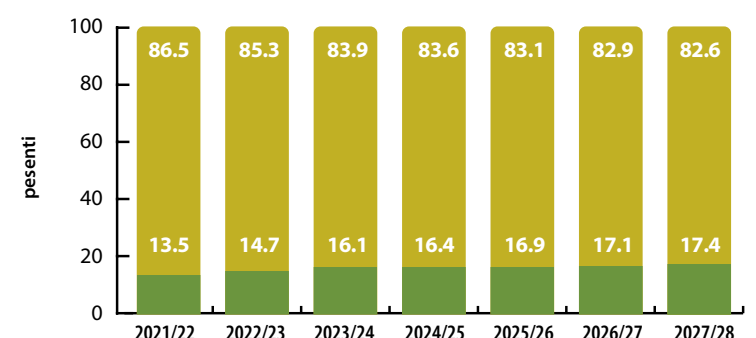
5 IINKQUBO ZENGQESHO YOLUNTU



R8.8 billion

I-R8.8 bhiliyoni yenkxaso-mali eyongezelweyo iye yabelwa iinkqubo zengqesho yoluntu ngo-2025/26 ukuxhasa iindlela zokuphila, ukuqhubela phambili uhlanga-hlengiso lweziseko ezingundoqo kunye nokwenza ukuba kudalwe imisebenzi.

6 IINTLAWULO ZIKA RHULUMENTE EZINGENANZALA NEZINENZALA NJENGESABELO SENKCITHO YONKE



* Inkcitho-mali engenanzala yinkcitho yonke karhulumente engabandakanyi inzala elawulwayo kwityala.

■ Inkcitho-mali engenanzala* ■ Inkcitho-mali enenzala

2025 TAX PROPOSALS



IRHAFU YOMVUZO WOMNTU

ZIKUCHAPHAZELA NJANI IINGUQU ZERHAFU KUMVUZO WAKHO?

Amazinga erhafu omntu buqu kunye nezaphulelo azikalungiswa ukusukela ngo-2023. Isixa-mali esinokufunyanwa ngumntu phambi kokuba kufuneka ahlawule irhafu kunyaka werhafu ukusuka ngomhla woku-1 kweyoKwindla ka-2025 ukuya kowama-28 kweyoMdumba ka-2026 simi ngolu hlobo lulandelayo:

IMIDA YERHAFU	UNYAKA WERHAFU 2025/26
Abangaphantsi kweminyaka eyi-65	R95 750
Abaneminyaka eyi-65 ukuya ku-74	R148 217
Abaneminyaka eyi-75 nangaphezulu	R165 689

Izaphulelo zerhafu kubahlawuli berhafu bomntu ngamnye zezi zilandelayo:

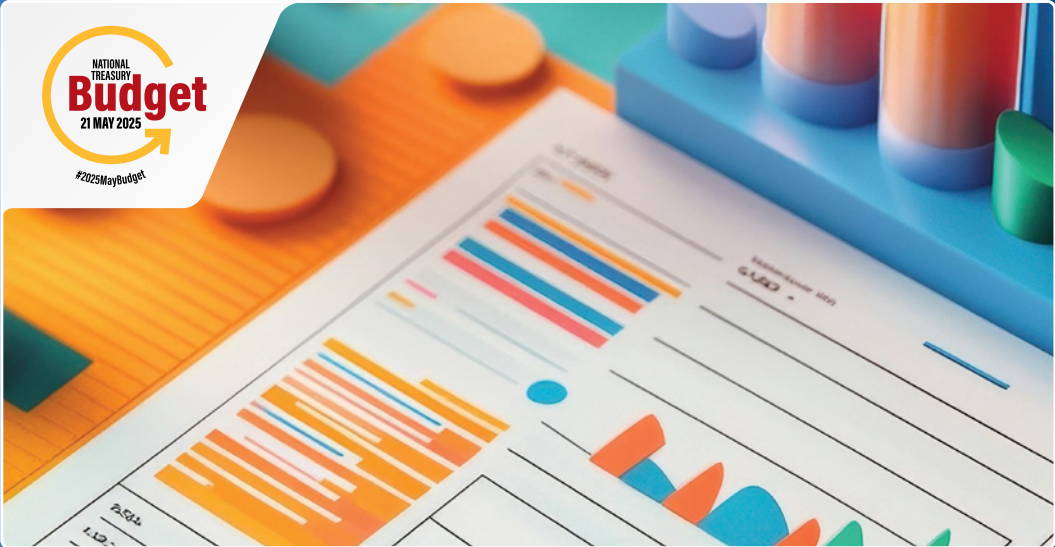
IZAPHULELO ZERHAFU	UNYAKA WERHAFU 2025/26
Okokuqala (bonke abantu)	R17 235
Okwesibini (abaneminyaka eyi-65 nangaphezulu)	R9 444
Okwesithathu (abaneminyaka eyi-75 nangaphezulu)	R3 145

IRHAFU YOTYWALA NECUBA

UKONYUKA KWIRHAFU YOTYWALA NECUBA

Irhafu ezithile kwiziselo ezinxilisayo zinyuke nge-6.75 yeepesenti kwaye iimveliso zecuba zinyuke phakathi kwe-4.75 yeepesenti kunye ne-6.75 yeepesenti ukusukela ngomhla we-12 kweyoKwindla ka-2025.

	INYUKA NGE:
Ibhiya yeMalt	16c inkonkxa ye-340ml
Iwayini engamfaxangwanga	29c ibhotile ye-750ml
Iwayini emfaxangiweyo	48c ibhotile ye-750ml
Iwayini ehlwahlwazayo	90c ibhotile ye-750ml
Ii-cider kunye notywala obenziwe ngeziqhamo	16c inkonkxa ye-340ml
Ezikrakrayo	R5.97 ibhotile ye-750ml
Imidiza	R1.04 ipakethi ye-20
Amacuba ombane	77c ipakethi ye-20
Icuba elingumgubo	R1.16 nge-50g
Icuba lenqawa	50c nge-25g
Ii-cigar	R8.49 nge-23g
Umxube we-nicotine kunye nongeyiyo i-non-nicotine kwiinkqubo zokuhanjiswa kwezo zisebenzisa umbane	14c nge-ml



IINGUQU ZERHAFU

IRHAFU YENGENISO: ABANTU NGABANYE

Irhafu ehlawulwa ngabantu zonyaka werhafu ophela phakathi komhla woku-1 kweyoKwindla ka-2025 kunye nowama-28 kweyoMdumba ka-2026

Ingeniso erhafelwayo (R)	Umlinganiselo weRhafu (R)
R0 ukuya kwi-R237 100	18% yengeniso erhafiswayo
R237 101 ukuya kwi-R370 500	R42 678 + 26% yengeniso erhafiswayo engaphezulu kwe-R237 100
R370 501 ukuya kwi-R512 800	R77 362 + 31% yengeniso erhafiswayo engaphezulu kwe-R370 500
R512 801 ukuya kwi-R673 000	R121 475 + 36% yengeniso erhafiswayo engaphezulu kwe-R512 800
R673 001 ukuya kwi-R857 900	R179 147 + 39% yengeniso erhafiswayo engaphezulu kwe-R673 000
R857 901 ukuya kwi-R1 817 000	R251 258 + 41% yengeniso erhafiswayo engaphezulu kwe-R857 900
R1 817 001 nangaphezulu	R644 489 + 45% yengeniso erhafiswayo engaphezulu kwe-R1 817 000

Umthombo: uNondyebo weSizwe

IRHAFU YEXABISO LEPROPATI

Uluhlu lwerhafu luyahlengahlengiswa ukususela ngomhla woku-1 kweyoKwindla ka-2025. I-R1 210 000 yokuqala yexabiso lepropati efunyenweyo ayihlawuliswa kwixabiso lepropati. Uluhlu olutsha lwemilinganiselo lumi ngolu hlobo lulandelayo:

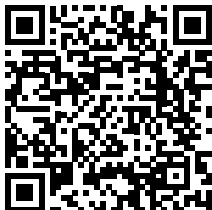
Ixabiso lePropati	Umlinganiselo weRhafu
R0 to R1 210 000	0% yexabiso lepropati
R1 210 001 to R1 663 800	3% yexabiso lepropati engaphezulu kwe-R1 210 000
R1 663 801 to R2 329 300	R13 614 + 6% yexabiso lepropati engaphezulu kwe-R1 663 800
R2 329 301 to R2 994 800	R53 544 + 8% yexabiso lepropati engaphezulu kwe-R2 329 300
R2 994 801 to R13 310 000	R106 784 + 11% yexabiso lepropati engaphezulu kwe- R2 994 800
R13 310 001 and above	R1 241 456 + 13% yexabiso lepropati engaphezulu kwe-R13 310 000

Umthombo: uNondyebo weSizwe

IRHAFU YAMAFUTHA NGOKUBANZI

Irhafu yamafutha inyuka nge-16c ukuya kwi-R4.01 ngelitha kwaye kwidizili inyuke nge-15c ukuya kwi-R3.85 ngelitha ngomhla wesi-4 kweyeSilimela ka-2025.

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IZIMVO ZAKHO ZIBALULEKILE

INGABA UWUFUMENE ULUNCEDO NA LO MKHOMBANDLELA WOLUNTU WOHLAHLA LWABIWO-MALI?

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