

# UMKHOMBANDLELA WOLUNTU

## 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.

ULUHLU



1. Umyalezo ka mphathiswa
2. Ukwandisa utyalo mali nemisebenzi
3. Bayisebenzisa njani imali oomasipala



1. Inxaso yabalimi
2. Isibonelelo senxaso kwabo bahluphekayo
3. Isuka phi imali yaye izakusetyenziswa njani ku 2017/18?



1. Iinguqu kwerhafu yomvuzo
2. Amazinga amatsha erhafu
3. Ukunyuka kwerhafu yamafutha eenqwelo
4. Ukunyuka kwamaxabiso ecuba notywala

## LUHLELWA NJANI ULWABIWO MALI

1. Ekuqaleni kuye kukhutshwe imigaqo echaza iinkcukacha ezifunekayo kuhlahlolwabiwo-mali
2. Amasebe ka rhulumente ahlengahlengisa 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 ahlukkeneyo; liqwalasela ezi mfuno zemali.
5. Emva koko eliqumrhu liye licebise abaphathiswa abakumqumrhu oqengqu mali.

6. I Medium Term Budget Policy Statement, yinkcazo yomgaqo-nkqubo karhulumente yohlahlolwabiwo-mali yeminyaka emithathu ezayo.
7. Izigqibo zohlahlo lobomi mali oligqibeleleyo zenziwa kwi Khabinethi.
8. Emva koko kubhalwa iincwadi zolwabiwo mali.
9. Ulwabiwo mali luye lubekwe phambi kwePalamente
10. iPalamente iye iyishukuxe ize iluphumeze uluhlahlolwabiwo mali.
11. Ekugqibeleni uhlahlolwabiwo mali luthunyelwa kuMongameli yena athi alutyikitye ngokwasemthethweni.

# UTSHINTSHO OLUNGAQHELEKANGA UKUKHULISA UQOQOSHO LOMDIBANISO

**U**rhulumente unenjongo zoqoqosho oluqilima nohlahlolwabiwo mali olukhulayo oluzisa uzinzo kwiinkonzo zoluntu. Uhlahlolwabiwo mali luka 2017, lujolise ekuhliseni izinga letyala likarhulumente ngokwehlisa imali mboleko.

Kukwakho neenzame zokuphucula umgangatho wokusetyenziswa kwemali ka rhulumente nokuqinisekisa ukuba iinkonzo zoluntu azichaphazeleki.

Kulindeleke ukuba uqoqosho lukhule ngcono kuleminyaka mithathu ilandelayo. Uqoqosho lukhule nge 0.5 pesenti ngo 2016, kodwa kulindeleke ukuba lizakukhula nge 1.3 pesenti ngo 2017 ze likhule nge 2.2 pesenti ngo 2019. Elizinga lokukhula koqoqosho lwamkelekile, nangona luhamba kancinane ukuhlangabezana nentswelo ngqesho nobuhlwempu. Ukucotha kokukhula koqoqosho kuthetha ukuba urhulumente uzokuqokelela irhafu encinane. Uhlahlolwabiwo mali luzakwehlisa uchitho mali nge R10 billion ngo 2017/18 nange R16 billion ngo 2018/19. Oku kuthotywa kwencitho mali, akuzuchaphazela iinkqubo zoluntu kwakunye nezo zokuphuhlisa uqoqosho.

Urhulumente uzimisele ukumisela izicwangciso zakhe ekukhuliseni uqoqosho ebambisene noosomashishini, imibutho yabasebenzi kwakunye nabemi beli.

Ukuze urhulumente aze nozinzo kwiinkonzo zoluntu nokuphucula ingxowa mali yelizwe, kufuneka asebenzise imali ngobuchule na ngokuthi aphucule umgangatho wokusetyenziswa kwe mali. Kufuneka kuthathwe amanyathelo wokuphelisa nya uchitho lwemali nobuqhophololo. Abemi bo Mzantsi Afrika, kufuneka bancedise urhulumente ukuze kuphunyezwe oku.

Kwakhona, kufuneka urhulumente afumane iindlela zokonyusa ingeniso yerhafu. Kolu hlahlolwabiwo mali, urhulumente uye wanyanzeleka ukuba anyuse irhafu nge R28 billion. Ubuninzi bale rhafu izakuvela kubemi beli abazityebi. Abantu abamnkela imivuzo engaphezu kwe R1.5 million ngonyaka bazakuhlulwa i 45 pesenti yerhafu. Olu hlahlolwabiwo mali

luphakamisa nokonyusa irhafu kwimali yengeniso kubanini beenkampani. Nangona ubukhulu berhafu bubhatalwa zizityebi, wonke ummi woMzantsi Afrika uyayibhatala irhafu kwaye wonke umtu kufuneka aluthwale oluxanduva lokubhatala irhafu.

Indlela yokwehlisa ulwamvila lwerhafu, kukukhula koqoqosho lwelizwe. Lonto izakufuna iinguqu kwezoqoqosho. Iinjongo zikarhulumente kukutshintsha uqoqosho ngokungana nizezeli nje ubunini boqoqosho, okanye ukukhupha nje imisebenzi ka rhulumente [amatender]. Iinguqu kumele zakhe ukuphala okutsha koqoqosho, zizise utyalo mali olutsha, zivule amathuba emisebenzi, zidale ubutyebi kwaye zixhase nezentlalo-ntle.

Urhulumente uzimisele ekusebenziseni izicwangciso zakhe ekukhuliseni uqoqosho ebambisene noosomashishini, imibutho yabasebenzi kwakunye nabemi beli. Ezinzame ziquka:

- Ukuphucula inxaso kumashishini amancinane
- Ukonyusa amandla ombane, utyalo mali kwakunye nengqesho eziziswa yinkqubo yabavelisi bombane abazimeleyo. (IPP)
- Ukuqwalasela kabutsha imithetho yentengo karhulumente ze kunyuke ushishino nokuveza namathuba emisebenzi kubantu abantsundu nabasetyhini.
- Ukuphucula ukuthembeka kweenkonzo zothutho zikawonkewonke eziquka oololiwe nenkqubo yeebhansi ezikhawulezayo.

Uluntu lungancedisa ngoku qinisekisa ukuba iinkokheli zethu zenza umsebenzi onguwo kwaye baveze phandle ububuqhophololo, uchitho mali kwakunye nolawulo olugwenxa. Ukusebenzisana kwethu kungenza uMzantsi Afrika abumbane, siguqule uqoqosho ukuze wonke umntu ancedakale kunye nokwakha ingomso lethu eliqaqambileyo ■



## UMYALEZO KA MPHATHISWA

**B**antu baseMzantsi Afrika, uqoqosho ngokwezo politiko lingumceli-mngeni. Ngokufutshane, oku kuthetha ukuba asikwazi ukuqhuba ngathi izinto zime ngendlela. Kufanele kubekho iinguqu ezibonakalayo kubume boqoqosho ukuze sikwazi ukulikhulisa. Ngaxeshanye oku kuzisa umkhombandlela wotshintsho oluqgibeleleyo kwezo qoqosho.

Kwiqondo eliphakamileyo loqoqosho olulawulwa ngabathile, lude lukhatshwe lizinga eliphezulu ehlabathini lokungalingani kunye nentswelo-ngqosho, lufuna utshintsho oluqgibeleleyo ukuze siphume kumgibe woshokoxeko lwezoqoqosho. Ukukhula kwezo qoqosho olubandakanya abantu bonke lufuneka ngokukhawuleza.

Ukugxila kwii marike zemveliso zenza ukuba abo bangohlohlesabo bathethelele izenzo zabo zobuqhophololo, nokuzusa ngokonyusa ubutyebi babo nangakumbi. Elizinga lokugxila kwezi marike luvala amathuba wokungena kwiimarike kunye noqoqosho olusesikweni.

Kungoko ke oluhlahlolwabiwo mali lizakuphucula iinguqu ezibanzi nokukhulisa uqoqosho olubandakanya abantu bonke. Lonto ithetha ukuba zonke iinkqubo zikarhulumente zizakujoliswa ekuguquleni uqoqosho ngokugqibeleleyo ukuze kuxhamle abantu abaninzi, hayi abathile. Uqoqosho olukhule kakhulu, aluzukuqinisekisa ukuqokelelwa kwerhafu eninzi kuphela, luzakusinika nethemba lokuveza amathuba emisebenzi kubemi bo Mzanzi Afrika.

Iindaba ezimnandi zezokuba oluhlahlolwabiwo mali ludandalaziswa ngexesha kulindeleke ukuba uqoqosho lukhule ngeqondo elingcono kuno nyaka-mali ka 2016. Nangona kunjalo, usemkhulu umsebenzi esijongene nawo ■

## UKUNYUSA IZINGA LOTYALO MALI NOKWANDISA AMATHUBA EMISEBENZI



**U**rhulumente uzimisele ukuguqula uqoqosho ngokudala amathuba emisebenzi nokwandisa utyalo mali. Kukho intsebenziswano eninzi phakathi kukarhulumente noosomashishini elujoliswe ekukhuliseni uqoqosho. Oku kusebenzisana kuquka:

- Inqubo karhulumente yokuphuhlisa abalimi abasakhasayo kunye nabo barhwebayo ukuze bafumane amanzi, bafikelele kwi marike zabathengi kwakunye nenkxaso-mali.
- Ukunyusa imali nenkxaso yokunceda ukhuphiswano kumashishini asakhasayo. Lo gama wona amashishini abucala

atyale imali engange R1.5 billion kwingxowa-mali yokuqeqesha nokuxhasa amashishini asakhasayo.

- I "Yes Initiative" – yinkqubo yeminyaka emithathu esekwe ukuze kudalwe isigidi samathuba wokuqeqesha ulutsha - nkqubo leyo esekelwe uthethathethwano phakathi kukarhulumente, oosomashishini kwa kunye nemibutho yabasebenzi.
- Ukusekwa kwe nkqubo yabavelisi bombane abazimeleyo [IPPs], ithe yaphucula unkinsho lombane, yangenisa utyalo mali elifikelela ku R194.1 billion kwaze kwaveliswa

namathuba emisebenzi ayi 57 000. Le IPP, yinkqubo yabatyali-mali babucala, abavelisa umbane ngokusebenzisa amandl' elanga kwa kunye nomoya ukuze bathengisele uEskom. Urhulumente uzimisele ukuqhubeka ngale nkqubo yabavelisi bombane abazimeleyo nokwandisa lombono nakumanye amacandelo. Kule minyaka mithathu izayo, urhulumente ufake i-R947.2 billion yotyalo mali kumbane, kwezamanzi nelindle, kwezothutho, kwezezindlu, izikolo kwakunye nezempilo ■

## OOMASIPALA BAYISEBENZISA NJANI IMALI

**O**omasipala banoxanduva lokubonelela uluntu ngeenkonzozezibonelelo eziquka amanzi, umbane kunye nokunakekela iidolophu nezixeko.

Kubalulekile ukuba uluntu lwazi ukuba oomasipala bayenza njani imali kwa nendlela abayisebenzisa ngayo. Uluntu kufuneka luthathe inxaxheba ekuboniseni urhulumente ukuba ayisebenzise njani na imali ekuphuchuleni iimpilo zabo.

uNational Treasury [Isebe lezimali] lenza iinguqu ukuze uluntu lukwazi ukubona ukuba oomasipala bayisebenzisa njani na imali. Ngo October ka 2016 kwasekwa i website ye "Municipal Money" www.municipalmoney.gov.za. Le website inika iinkcukacha zikamasipala ngamnye, equka ukuba umasipala ukweyiphi indawo, bangaphi abantu abahlala khona, ngubani usodolophu, ngubani olawula umasipala, ngubani ophethe ezemali, yenziwa njani imali nokuba isetyenziswa njani na imali ka masipala ngonyaka.

Le website ikwa nika nethuba lokubona noku thelekisa ukusetyenziswa kwemali phakathi komasipala. Ikwanika

Kubalulekile ukuba uluntu lwazi ukuba oomasipala bayenza njani imali kwa nendlela abayisebenzisa ngayo

indlela elula yokulandela uhlalutyo lweenkcukacha zoomasipala, kwakunye nobunye ubuqili obufundisayo. Abantu bangakwazi ukuthi bayivule le website ngoku sebenzisa unomyayi, nokuba baphi, nangalo naliphina ixesha. Oku kunika inkcukacha ngoomasipala ukuze uluntu lube namandla negunya lokungcambazisa abaphathi boomasipala ukuze benze iinkonzo zoluntu ngendlela efanelekileyo. ■



**WWW.MUNICIPALMONEY.GOV.ZA**

# UKUXHASA ABALIMI ABAKHASAYO NABO BARHWEBAYO



Intsebenziswano phakathi kuka rhulumente, amashishini abucala kunye ne Land Bank yokuphuhlisa ezolimo ixhasa abalimi abasakhasayo kunye nabo barhwebayo ukuze afikelele kwinkxaso-mali, amanzi kwakunye neendawo zothengisa isivuno.

Amagqabantshintshi alentsebenziswano aquka oku:

- I Land Bank igqibezela inkqubo ye nkxaso-mali neyemboleko efikelela

kwi R1 billion ibambisene ne Industrial Development Corporation, Commercial Banks namaziko abatyali-mali kwezophuhliso lwemfuyo neziqhamo. Olushishino luxhasa ukusebenza ngamandla ukuze kuthunyelwe isivuno kumanye amazwe lonto ethi yenze inguqu kwezolimo ze kuphucuke nentsebenziswano.

- I Water Administration System, yinkqubo ekhuthaza ukongiswa

kwamanzi xa kunkcencshelwa amasimi. Ngexa yale nkqubo, kwi Orange River Water Users Association irrigation scheme, kongiwe amanzi angange 681,899 m<sup>3</sup> ngeveki. Kukho iinzame zokuba le nkqubo isetyenziswe kuwo onke amaziko okunkcencshela khon' ukuze kongiwe amanzi kwaye kongezelelwe ne hektare kumhlaba wezolimo.

- Iqweba le dama lase Brandvlei liquka ukunyusa umthamo walo ukuze livumele ukungena kwamanzi amaninzi. Ukongeza lomthamo, kuquka ukunyusa ubude balo nge 30cm into leyo eyokwenza kongezeke amanzi angange 33 million m<sup>3</sup> afunekayo ngonyaka ukuze kunkcencshelwe u 4 400ha womhlaba wokulima. Lo mhlaba umtsha wokulima onkcencshelwayo wokuvelisa amathuba emisebenzi aqikelelwa kuma waka ayi 8 000 kwezolimo. Kwingxoxo zakhe namafama axhamla kulamanzi, urhulumente wenze isiphakamiso sokuba lamafama azibophelele kwinkqubo yotshintsho ngokuthatha inxaxeba ekusebenziseni i-50 pesenti yabantu abamnyama.
- Ukunciphisa ingozi kubalimi abasakhasayo kungabanga ukukhula ngamandla kubo. Isebe lezimali, iNational Treasury ikwizame sokuseka i nkqubo-mali yezolimo eyakuthi ikhusele abalimi abahluphekileyo yokuba khusela kushokoxeko loqoqosho nakwiintlekele zendalo. Urhulumente uzakuseka inkqubo-mali yokukhusela amafama ngokuqala ngenkqubo-yolingo, kwi kota yesithathu apha ku 2017 ■

## ISIBONELELO KWABO BAHLU-PHEKAYO

I mali yesibonelelo yeyona ndlela ilula yokuphelisa indlala nentlupheko. Ngo nyaka ka 2020, inxaso-mali yesibonelelo izakufikelela kubemi beli abayi 18.1 million ngakumbi kubantwana (12.8 million) nabantu abadala (3.6 million).

Kulindleleke ukuba inxaso mali yabantwana izakunyuka nge R25 ku 2017/18, lo gama eyabo bantu bakhulisa abantwana abangengobabo iyakunyuka nge R30. Inxaso mali yabadala yona izakunyuka nge R95 ngenyanga ku 2017/18.

2016/17 <sup>1</sup>	2017/18
<b>INXASO MALI YABADALA</b>	
R1 505	R 1 600
<b>EYABADALA ABANGAPHEZU KWE 75</b>	
R1 525	R 1 620
<b>EYAMAGORHA EMFAZWE</b>	
R1 525	R 1 620
<b>EYABAKHUBAZEKILEYO</b>	
R1 505	R 1 600
<b>EYABAKHULISA ABANTWANA ABANGENGOBABO</b>	
R890	R920
<b>ABAGCINA IIMBEDLENGE</b>	
R1 505	R 1 600
<b>INXASO MALI YABANTWANA</b>	
R355	R380

1. Ixabiso lesibonelelo

# ISUKA PHI IMALI KARHULUMENTE YAYE IZAKUSETYENZISWA NJANI KU 2017/18?

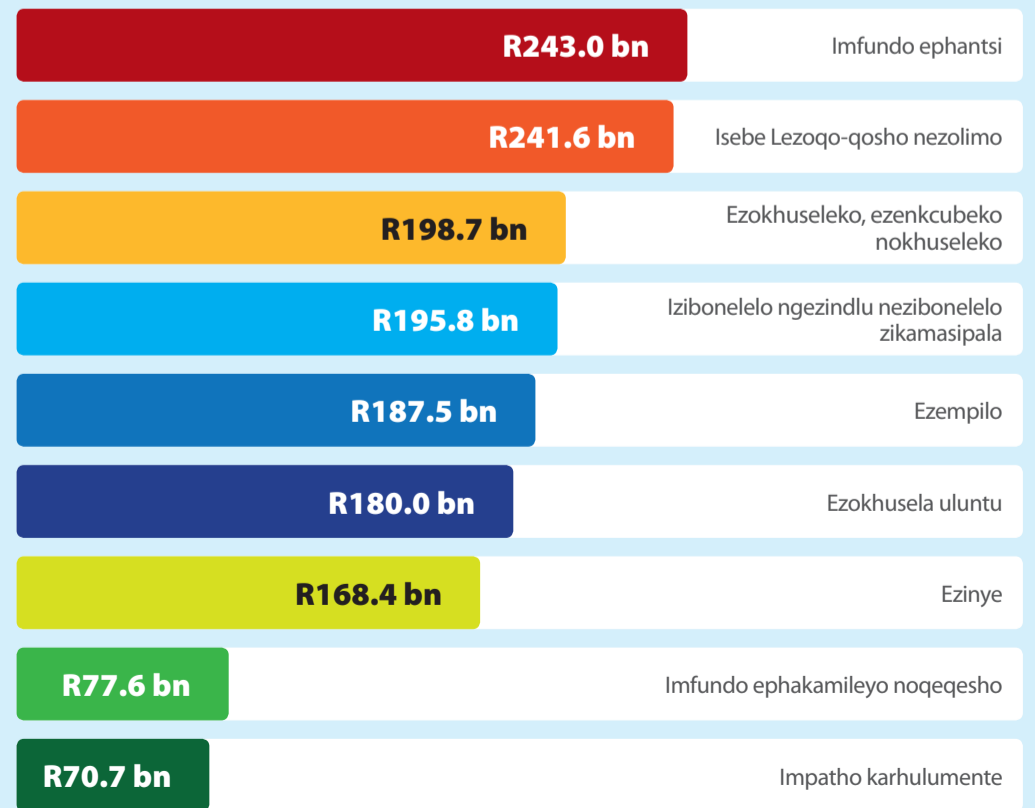
Wona mthombo wemali karhulumente yingeniso kazwelonke evela kwi rhafu ehlawulwa ngabantu bezwe ukuze urhulumente akwazi ukwenza imisebenzi yakhe.

Ukushokoxekakwezo qoqosho kwehlise izinga lokuqokelela irhafu

kunyaka ka 2017/18. Ukuze iinkqubo zika rhulumente zibe nozinzo, zisingathe uluntu lweli, urhulumente uphakamisa ukonyuswa kwerhafu; ngakumbi kwirhafu yomvuzo neye ngeniso zeenkampani. Kulindleleke ukuba kuqokelelwe irhafu engange R1 265.5 billion ngo 2017/18.

INGENISO YERHAFU R Izigidigidi	2017/18	%
IRHAFU YOMVUSO	482.1	38.1
IRHAFU YAMASHISHINI	218.7	17.3
IRHAFU YENTENGO	312.8	24.7
IRHAFU YEMPAHLA ENGENA ELIZWENI	96.1	7.6
IRHAFU YAMAFUTHA EENQWELO	70.9	5.6
EZINYE	84.9	6.7
<b>XAZIPHELELE</b>	<b>1 265.5</b>	<b>100.0</b>

## IINCITHO EHLANGANISOWEYO NGO 2017/18



# 2017 BUDGET

## IZICWANGCISO ZERHAFU



### Irhafu yomvuzo

## IINGUQU KWIRHAFU YOMVUZO ZIKUCAPHAZELA NJANI?

**K**oluhlahlolwabiwo mali luka 2017/18, kuzakubakho utshintsho oluquka umnyinyiva kwisibiyeli serhafu ukuze kuthomalale ulwamvila lokunyuka kwamaxabiso kubantu abanemivuzo ephantsi.

Umvuzo umntu anokuthi awurhole phambi kokuba anyanzeleke ahlawule irhafu unyenysiswe ngoluhlobo kunyaka oqala 1 March 2017 ukuya ku 28 February 2018:

AMANQANABA ERHAFU	UNYAKA: 2016/17	UNYAKA: 2017/18
Ngaphantsi kweminyaka eyi 65	R75 000	R75 750
Iminyaka eyi 65 ukuya ku 74	R116 150	R117 300
Iminyaka eyi-75 nangaphezulu	R129 850	R131 160

*Imali entsha yomrholo emiselwe ukuba umtu angabhatala irhafu izakunyuka xakubuyiswa imali yerhafu*

IRHAFU YOBUYISO MALI	UNYAKA: 2016/17	UNYAKA: 2017/18
Eyokuqala (iminyaka engaphantsi ko 65)	R13 500	R13 635
Eyesibini (iminyaka eyi 65 ukunyuka)	R7 407	R7 479
Eyokugqibela (iminyaka eyi 75 ukunyuka)	R2 466	R2 493

### Amazinga erhafu

## AMAZINGA ERHAFU

Irhafu ezakuhlululwa kunyaka mali ophela nge 28 February 2018.



IRHAFU YOMVUZO YABASEBENZI (R)	IRHAFU EHLAWULWAYO (R)
0 to 189 880	18% yomvuzo
189 881 - 296 540	34 178 + 26% yomvuzo ngaphezu kwe 189 880
296 541 - 410 460	61 910 + 31% yomvuzo ngaphezu kwe 296 540
410 461 - 555 600	97 225 + 36% yomvuzo ngaphezu kwe 410 460
555 601 - 708 310	149 475 + 39% yomvuzo ngaphezu kwe 555 600
708 311 - 1 500 000	209 032 + 41% yomvuzo ngaphezu kwe 708 310
1 500 001 ukunyuka	533 625 + 45% yomvuzo ngaphezu kwe 1 500 000
li- thrastrast ngaphandle kwezo zikhethekileyo	Izinga le rhafu 45%

### IRHAFU YENGENISO: IINKAMPANI

Unyaka mali ophela nangaluphi na usuku phakathi kuka 1 April 2017 no 31 March 2018.

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

### IRHAFU YENGENISO: AMASHISHINI AMANCINANE

Unyaka mali ophela nangaluphi na usuku phakathi kuka 1 April 2017 no 31 March 2018.

Intlawulo ehlawulelwa irhafu (R)	Izinga lerhafu (R)
0 - 75 750	0% yengeniso ehlawulelwayo
75 751 - 365 000	7% yengeniso ehlawulelwayo engaphezu kwe 75 750
365 001 - 550 000	20 248 + 21% yengeniso ehlawulelwayo engaphezu kwe 365 000
550 001 nangaphezulu	59 098 + 28% yengeniso ehlawulelwayo engaphezu kwe 550 000

### IRHAFU YENGENISO: AMASHISHINI AMANCINCI KAKHULU

Unyaka mali ophela nangaluphi na usuku phakathi kuka 1 March 2017 no 28 February 2018.

Uhlobo	Izinga lerhafu (R)
0 - 335 000	0% yengeniso yonyaka ehlawulelwa irhafu
335 001 - 500 000	1% yengeniso yonyaka ehlawulelwa irhafu engaphezu kwe 335 000
500 001 - 750 000	1 650 + 2% yengeniso yonyaka ehlawulelwa irhafu engaphezu kwe 500 000
750 001 nangaphezulu	6 650 + 3% yengeniso yonyaka ehlawulelwa irhafu engaphezu kwe 750 000

### Irhafu yokuthenga izindlu

## UKWEHLA KWERHAFU YOKUTHENGA IZINDLU

I R900 000 yokuqala kwi xabiso lendlu ethengwe ukususela kumhla ka 1 March 2017 ayizukurhafelwa. Phambi komhla ka 1 March 2017, i R750 000 kwixabiso lendlu ibingarhafelwa.



### Irhafu yotywala ne cuba

## IRHAFU KWIZISELO ZOMDILIYA OMFAXANGIWEYO NE CUBA



	IZAKONYUKA NGE:
Ibiya	12c inkonxa engu 340ml
Iwayini engamfaxangwanga	23c ibhotile engu 750ml
Iwayini emfaxangiweyo	26c ibhotile engu 750ml
Iwayini ehlahlwazayo	70c ibhotile engu 750ml
Utywala obenziwe ngeziquhamo	12c ibhotile engu 340ml
Ezikrakrayo	R4.43 ibhotile engu 750ml
Icuba	R1.06 ipakethi ena 20
Icuba elingumgubo	R1.19 ipakethi engu 50g
Icuba lenqawa	40c ipakethi engu 25g
Ii- Cigars	R6.58 ipakethi engu 23g

### Irhafu yamafutha eenqwelo

## UKUNYUKA KWERHAFU YAMAFUTHA EENQWELO NERHAFU YEENGOZI ZENDLELA



Ngomhla we 5 ku April 2017 irhafu yamafutha enqwelo izakunyuka nge 30c ilitha. Lonto yenze ukuba irhafu yamafutha ibeyi R3.15 ilitha ye petroli ze ibeyi R3.00 ilitha ye dizili. Irhafu yeengozi zendlela zizokunyuka nge 9c ilitha ye petroli kwane dizili ngomhla ka 5 April 2017.

### Irhafu yokuphucula impilo

## IRHAFU YEZISELO EZINESWEKILE



Irhafu yeziselo ezineswekile izakubasemthethweni emva kokupapashwa kweminyeniso ye mithetho yerhafu (Customs and Excise Act. Izinga lale rhafu lizakuba ngu 2.1c igram ye swekile kwisizelo esineswekile engaphezu kwe 4g kwi 100ml.