

## # RSABUDGET2021

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

IPAPASHWE

national treasury  
Department  
National Treasury  
REPUBLIC OF SOUTH AFRICATel: (012) 315 5757  
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## YINTONI UHLAHLLO 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

## LUHLELWA NJANI ULWABIWO MALI?

1. Ekuqaleni kuye kukhutshwe imigaqo echaza iinkcukacha 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 abaphathiswa abakumqumrhu uqingqo mali.
6. iMedium Term Budget Policy Statement, yinkcazo yomgaqo-nkqubo karhulumente yohlahlolwabiwo-mali yeminyaka emithathu ezayo.

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

UHLAZIYO NOKWAKHA  
KWAKHONA UQOQOSHO

Uhlahlo lwabiwo mali lonyaka ka 2021 lujolise ekuqinisekiseni ukuba abemi bo Mzantsi Afrika bayakwazi ukumelana nomceli-mngeni obangelwe yintsholongwane i COVID-19, logama luhlangabezana nayo yonke eminye imiceli mngeni ejongene nelilizwe.

Okwethutyana, uRhulumente uzimisele ukunika abemi beli isithintelo se COVID-19 ngokwezidingo nemiqathango esekwe liSebe Lezempilo. Kumnyaka ka 2020/21, uRhulumente uhlangabezane nalentsholongwane ngokuthi ongeze 20 lezigidi zerandi kwi Sebe Lezempilo ukuncedisana neliziko ukuze liphakamise izinga lokuthi likhusele, linonophele lixilongwe uluntu lonke kweli. Kuleminyaka mibini izayo, kubekwe bucala 9 lezigidi ze randi ukuze eli sebe likwazi ukuthenga isitofu sokugonyana

lentsholongwane i COVID-19. Kananjalo, kusekho malunga 7 lezigidi ze randi ebekelwe bucala eyakuthi isetyenziselwe iimini zikaxakeka. Impumelelo yeliphulo lokugonyana uluntu lizakusindisa imiphefumlo emininzi kwaye noqoqosho lubuyele kwisimo esingcono.

Kumnyaka ka 2020 kuqikeleleka ukuba uqoqosho luzakuzika ngomgangatho oyi 7.2 we pesenti, ukanti kulindeleke ukuba lungakhula ngomgangatho oyi 3.3 we pesenti kulo nyaka ka 2021 luze luzinze kwisithuba se 1.6 ye pesenti ngo 2023. Uqoqosho olu, beluhleli luntengentenge kwa ngaphambili kwalentsholongwane, lonto ibangela ukuba kuthatyathwe amanyathelo angxamisekileyo ukuze ilizwe lingajongani netyala elikhulu elingena kwazi ukumelana nalo.

Iinjongo zikaRhulumente kukuxhasa impilo yoluntu kunye nokukhula,

kwaye siyilelwe ukuzinzisa ezemali zikarhulumente. Inkcitho yemali ye (capital) lelona candelo likhula ngokukhawuleza kwinkcitho engenanzala. Owona mqobo uphambili kuhlahlo-lwabiwo mali ucutha ukusuka kwi-7.5 yepesenti ye-GDP ngo-2020/21 ukuya kwi-0.8 yepesenti ye-GDP ngowama-2023/24, kwaye ityala elikhulu likarhulumente lizinile kwiipesenti ezingama-88.9 ze-GDP ngo 2025/26. Kwangelo xesha, uhlahlo-lwabiwo mali loka-2021 lwehlisa umthwalo werhafu, urhoxisa unyuso lwerhafu olwalubhengeziwe lwezigididi ezingama-R40.

Owona mceli mngeni ojongene no Mzantsi Afrika kukufaka inkxaso kwangoku ekuphuculweni kwezooqoqosho logama ejongene nesifo esikhoyo jikelele elizweni. Kwangaxeshanye, kufuneka kwenziwe iinzame zokuvala isikhewu kuhlahlolwabiwo mali

oluntengentenge. Umgaqo nkqubo wemali kaRhulumente kufuneka ajongane nezizinto zimbini. Inkxaso-mali ebekwelwe bucala ukuthenga isitofu sokugonyana izakudlala indima ebalulekileyo ekulawuleni lobhubhane, kwakunye nokuxhasa umsebenzi omkhulu wokuphuhlisa uqoqosho.

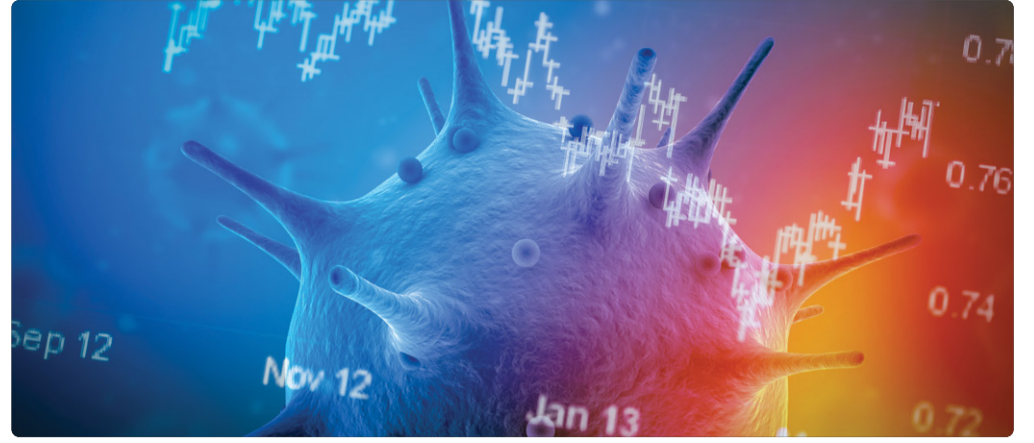
Umnyenyevu wentlalo yokuphuma embandezelweni (social relief of distress), yinxaso yexeshana karhulumente ebiqale ngo 2020 inikwa abantu abasweleyo kangangokuba abanako ukufezekisa nkqu nezona mfuno zingundoqo nezisiseko kwiinstapho zabo, yandisiwe ukuyokufikelela ku April ngo 2021. Kananjalo, umgaqo nkqubo wemali kaRhulumente kufuneka ujongane nenkonzo zemali ezizinzileyo ukuze kubekho igalelo nokuncedisana kwisimo soqoqosho.



## IINZAME ZIKARHULUMENTE ZOKWEHLISA ULWAMVILA LWE COVID-19 KUQOQOSHO

**U**qoqosho olukhula kancinci, ityala likaRhulumente elikhulu nentswelo ngqesho zithetha ukuba uqoqosho loMzantsi Afrika beluntengantenge kakade kwangaphambili kwale ntsholongwane i COVID-19.

Amaziko kaRhulumente abuthathaka, ukungaqiniseki komgaqo nkqubo kwakunye nemeko yezopolitiko zincedisile ekwenzeni le meko yezoqoqosho ukuba ibe buthathaka. Lentsholongwane iveze elubala ingxaki yokungalingani koluntu lweli, kwakunye nokoyisakala kweenkonzo zikaRhulumente ukusingatha iingxaki zabemi bethu abaninzi. Nangona okuninzi kuxhomekeke kwisantya



esikhawulezileyo sokugonya ngokufanelekileyo abemi beli, kusekuninzi okufanelwe kwenziwe ukutshintsha ngokupheleleyo imeko yezoqoqosho nokukhuliswa kwalo.

Okwethutyana, uRhulumente wenza iinzame ukuthomalalisa ulwamvila lwe ntsholongwane iCOVID-19 nokuba kupheliswe nokuvaleleka kwabantu emakhayeni abangwa sisifo esikho jikelele elizweni. Ezinzame zibandakanya ukuxhaswa kosomashishini ngeenkqubo ezifana ne sicelo seenzuzo zeentsapho zabasebenzi (Unemployment Insurance Fund), eze rhafu, imali

mboleko eziqinisekisiweyo kwakunye nokuxhasa ngezimali kwimizi etsala nzima. Ekuhambeni kwexesha uRhulumente uzakwenza iinzame zokutshintsha ngokupheleleyo imeko yezo qoqosho ngokusekwe kwinkqubo ayibiza ngokub yi Economic Reconstruction and Recovery Plan. Elicebo likaRhulumente liquka ukuphucula ezempilo ukuze kusindiswe impilo zabantu, kuphelise ukunwenwa kwalobhubhane. Liyakuquka nokuphuculwa kwezoqoqosho, ukhuselo lwezempilo nokwakhiwa kwezoqoqosho olunamandla kwaye olubandakanya lonke uluntu.

## UMYALEZO KAMPHATISWA

**S**ele kuphantse kugqithe unyaka ukususelala oko kwathi kwafumaneka umntu wokuqala ophathwe yi intshologwane i-COVID-19 eMzantsi Afrika. Ukufika kwale ntsholongwane kwenze ukuba abantu bahlale benoloyinko bengaqinisekanga ngobomi.

Abantu abaninzi baphulukane nobomi babo abanye yimisebenzi. Iinguqu ezize nalentsholongwane zenze ukuba siguqule indlela esenza ngayo, kwaye silungelelanise ukuqinisekisa ukuba amavili ayaqhubeka ukujika. Umsebenzi ophambili kuRhulumente ngowokuphelisa ukusasazeka kwentsholongwane kwiimeko ezingafaniyo nesiqhelo. Oku kunyanzelekise ukuba ilizwe livalwe, abantu bazinze emakhaya ngenxa yobunzima obuziswe sisigaba sesibini salentsholongwane. Kuye kwafuneka utshintsho lwezinto eziphambili ngobaluleka kuhlahlo-lwabiwo mali ukwenzela ukuqinisekisa ukuba siyaluthintela uqoqosho kwiziphumo ezibi zentsholongwane. Ngaphandle kokungaqiniseki, intsholongwane ayikhange isithintele kwinqongo yethu yokufikelela kwinqanaba eliphezulu lokukhula koqoqosho kunye nengqesho. Umsebenzi wezoqoqosho ngoku sele uqalile, uphucula amathuba ethu okukhula. Kuhlahlo-lwabiwo mali luka-2021, umgaqo-nkqubo wethu wezemali kukubonelela ngenkxaso eqhubekayo kuqoqosho nakwiinkonzo zempilo zoluntu kwixesha elifutshane, ngaphandle kokongeza kuxinzelelo lwexesha elide. Sijonge ukuphucula ukwenziwa kwenkcitho ngokunciphisa ukukhula kwembuyekezo ngelixa sikhusela utyalo-mali; ukunciphisa intsilelo kunye nokuzinzisa umlinganiso wetyala-ukuya kwi-GDP. Siyaqhubeka sisebenzela ukufumana inkcitho eyinkcitho kunye nokuphucula ubomi babantu bethu. Isitofu sokugonya sinike umbono wethemba lokuba le ntsholongwane iyingozi inokubethwa. Nangona kunjalo, asinakuhlala silumkile. Ndibongoza abemi boMzantsi Afrika ukuba baqhubekeke nokulandela imigaqo ye COVID-19, bahlambe izandla rhoqo kwaye banxibe imaski ukunqanda ukwanda kwentsholongwane.



## URHULUMENTE UZIMISELE UKUPHUCULA IZISEKO ZOKUPHUCULA UKUKHULA KOQOQOSHO

**U**kuze kuphuculwe uqoqosho, kwehliswe intswelo ngqesho nendlala nge siqingatha ngomnyaka ka 2030, kuzakufuneka utyalo mali olungange 30 pesenti yokonyuka kwezoqoqosho oluvela kumashishini abucala nakumaziko kaRhulumente.

Nangona kusekho umceli mngeni oyi COVID-19, uRhulumente usazimisele ekutyala imali kwinkqubo zeziseko

zophuhliso ukuze kukhule uqoqosho, kugwetywe indlala nentswelo ngqesho. Kuleminyaka mithathu izayo, uRhulumente uzakusebenzisa imali engu R791.2 waka lezigidi kwiziseko zophuhliso.

URhulumente usebenzisana namashishini abucala ukuze kusetyenziswe izakhono zawo ukuxhasa iziseko zophuhliso.

## UHLAZIYO LOLWABIWO-MALI LOKUSEBENZA NGOKUPHELELEYO



**I**mpatho mali embi nokungasebenzi kakuhle kunciphisa ifuthe leenkqubo zikaRhulumente, ngakumbi kwimeko yokungoneli kwemali yenkonzo zika Rhulumente.

Ukuphucula ukusebenza ngokukuko kwenkcitho, uRhulumente uqalise uthotho lokuphononongwa kwenkcitho yoluntu kunye nokwamkela imigaqo-siseko yohlahlo-lwabiwo mali. ISebe lamaShishini kaRhulumente kunye ne Sebe loonondyebo leSizwe aya kuba ngamasebe okuqala ukuvavanya lendlela intsha

# UKUSETYENZISWA KWEMALI KWIZIBONELELO ZIKARHULUMENTE EKUPHELISENI INDLALA NOKUNGALINGANI



Iyonke incitho mali ezakusetyenziswa nguRhulumente phakathi enyakeni iqikelelwa kwi R6.16 isigidi sezigidi, ethe yehla ngesixa mali esiyi R20 isigidi sezigidi kuleyo ibiku hlahlo lwabiyo mali lomnyaka odlulileyo xa idityaniswa ibe R6.14 (trillion) isigidi sezigidi.

Oku kuhla kubangelwa liphulo lokunciphiswa nokwehliswa konyuko kwimivuzo yabasebenzi bakaRhulumente ngemali engange R303 waka lesigidi kumnyaka ka

2020/21 ukuya ku 2023/24. Nangona kunjalo, uhlahlo lwabiwo mali lusaqinisekile ekujoliseni kwiinkonzo zoluntu khona ukuze kuliwe indlala nokungalingani, kanajalo i 56.6 pesenti yolwabiwo mali ibekelwe bucala ukuba ijongane nezemfundo, neze nkcubeko, ezempilo, kwakunye nezentlalontle kuleminyaka izayo. Ukusebenzisa imali ekukhuliseni uqoqosho, iinkonzo zoluntu, ukwakha uxolo nokhuseleko ngundoqo ukuze kuguqulwe iimpilo zoluntu.



# VULEKAMALI-ULUNTU LUYINXALENYE YOHLAHLOLWABIWO MALI

Ivulekamali yinqubo esekwe nguRhulumente ngomnyaka ka 2018 eyathi yaphumelela ibhaso ngokuthi izise ulwazi eluntwini malunga nendlela asebenzisa ngayo imali uRhulumente.

IMALI YETHU (Iiqumrhu lwemibutho yabahlabali) elisebenzisana neZiko Lezimali lwelizwe (National Treasury), lizakuqhubeka ukuxhobisa uluntu ngolwazi oluphangaleleyo

lokusetyenziswa kwemali kunyaka ka 2021. Okwangoku i Vulekamali isetyenziswa kakhulu ngamaziko ezemfundo, iintatheli namaziko amele uluntu. Sizimisele ke ukuyiphuhlisa lenkqubo ukuze isetyenziswe ngabantu bonke. I Vulekamali yamkela wonke umntu ofuna ukwazi banzi okanye athathe inxaxheba kwinkqubo yohlhlo lwabiwo mali. Ukuba ufuna ukwazi banzi ngalenkqubo ndwendwela ku [www.vulekamali.gov.za/learning-resources](http://www.vulekamali.gov.za/learning-resources).

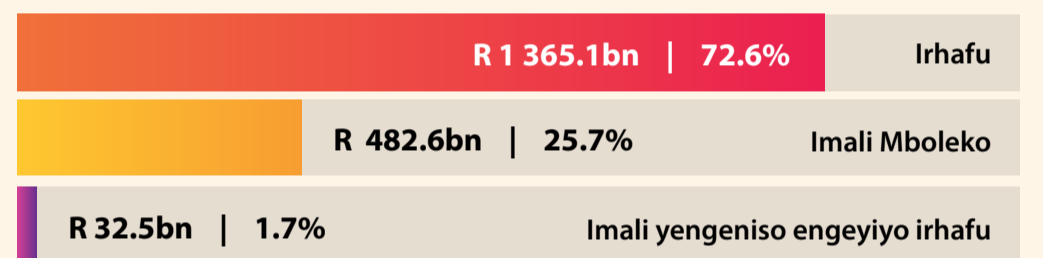
# ISIBONELELO NGEZENTLALONTLE

Inani labantu abafumana izibonelelo zikaRhulumente kulindeleke ukuba linyuke ngamawaka amathathu (R300 000) abantu kulonyaka. Ezizibonelelo kulindelekile ukuba zikhule ngenani elinga phantsi kunexabiso lokwenyuka kwezinto jikele (inflation).

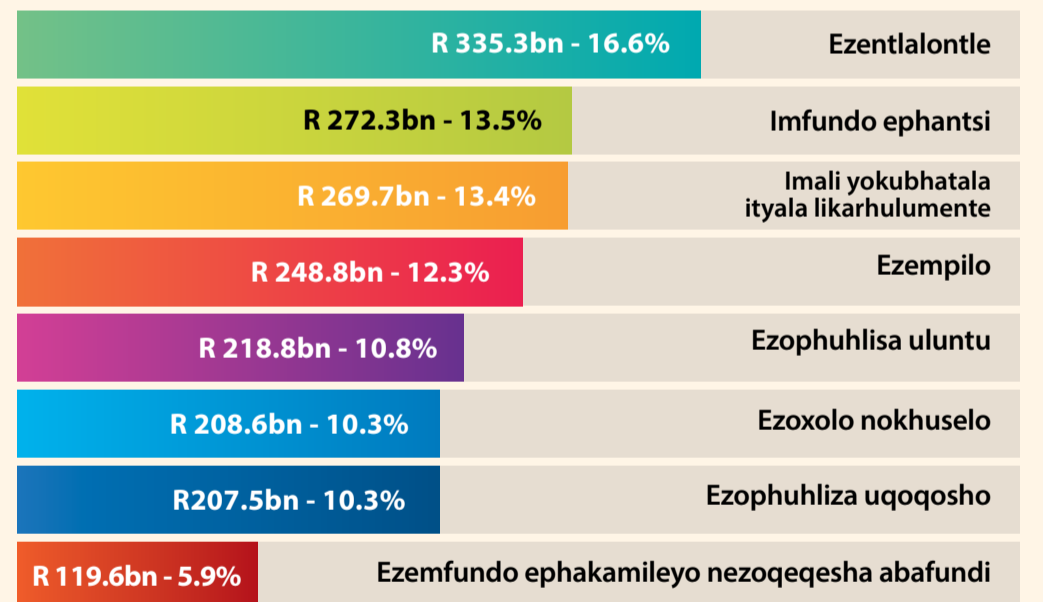
UKUBONELELA NGEZENTLALONTLE	2020/21	2021/22
Inkxaso mali yabantu abadala	R1 860	R1 890
Inkxaso mali yabadala ngaphezu kwe 75 yeminyaka	R1 880	R1 910
Eyamagorha emfazwe	R1 880	R1 910
Eyabakhubazekileyo	R1 860	R1 890
Eyesibonelelo sabantwana abangenabazali	R1 040	R1 050
Eyabantu abakhubazekileyo	R1 860	R1 890
Eyabantwana	R445	R460

# IVELAPHI IMALI KARHULUMENTE KWAYE IZAKUSETYENZISWA NJANI NGO 2021/22?

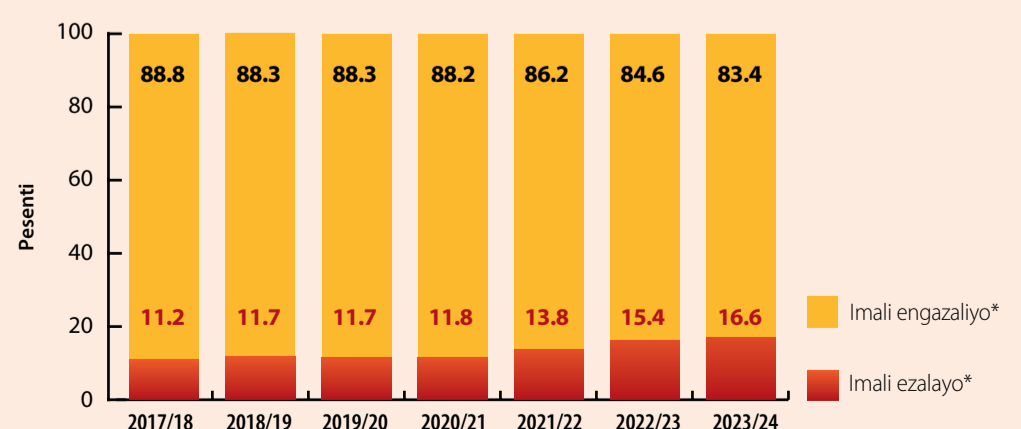
## IVELA KWEZINDAWO IMALI KARHULUMENTE



## IZAKUSETYENZISWA NJANI IMALI NGO 2021/22



# IMALI-MBOLEKO KARHULUMENTE EZALAYO NENGAZALIYO AYOTHI URHULUMENTE AYIBHATALE



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

# IZICWANGISO ZERHAFU 2021



## Irhafu yabasebenzi

### ZIKUCHAPHAZELA NJANI IINGUQU KWIRHAFU YOMVUZO WAKHO?

Uhlalo-lwabiwo mali luka-2021 lubonelela ngohlengahlengiso kwizibiyeli zerhafu Yomvuzo kunye nokunyuka kwezaphulelo nge 5 pesenti. Imali anokuyifumana umntu phambi kokuba ahlawule irhafu ilungelelaniswa ngolu hlobo lulandelayo; kunyaka werhafu ukusuka nge-1 March 2021 ukuya kwi-28 kaFebruwari 2022.

AMANQANABA ERHAFU	2020/21	2021/22
Abangaphantsi kweminyaka eyi 65	R83 100	R87 300
Abaminyaka eyi 65 ukuya ku 74	R128 650	R135 150
Abaminyaka eyi 75 nangaphazulu	R143 850	R151 100

Imali entsha yomrhlo emiselwe ukuba umtu angabhatala irhafu izakonyuka xakubuyiswa imali yerhafu.

IRHAFU YOBUYISO MALI	2020/21	2021/22
Eyokuqala (kubantu abaminyaka engaphantsi kwe 65)	R14 958	R15 714
Eyesibini (kubantu abaminyaka eyi 65 ukunyuka)	R8 199	R8 613
Eyokugqibela (kubantu abaminyaka eyi 75 nangaphezulu)	R2 736	R2 871

## Irhafu yotywala necuba

### UKONYUKA KWERHAFU YOTYWALA KUNYE NE CUBA

Irhafu ezithile kumdiliya omfanganweyo kunye necuba zizakonyuka nge 8 pesenti.

	IZOKONYUKA NGE:
Ibhiya	14c inkonxa engu 340ml
Iwayini engamfaxangangwa	26c ibotile engu 750ml
Iwayini emfanganweyo	44c ibotile engu 750ml
Iwayini ehlahlwazayo	86c ibotile engu 750ml
Utywala obenziwe ngeziqhamo	14c inkonxa engu 340ml
Ezikrakrayo	R5.50 ibotile engu 750ml
Icuba	R1.39 ipakethi ena 20
Icuba elingumgubo	R1.57 ipakethi engu 50g
Icuba lenqawa	47c ipakethi engu 25g
Ii-Cigars	R7.71 ipakethi engu 23g

## Irhafu yamafutha eenqwelo

### UKONYUKA KWE RHAFU YAMAFUTHA EENQWELO

Irhafu yamafutha eenqwelo izakonyuka nge 15c ilitha, kwaye irhafu yengxowa yeengozi zendlela izakonyuka ne 11c ngo 7 April 2021. Kuzotsho konyuke irhafu ngoluhlobo:

- Irhafu yamafutha eenqwelo izakonyuka nge R 3.85 ilitha yepetrol ibeyi R 3.70 ilitha ye dizili
- Irhafu yengxowa yeengozi zendlela izakubayi R 2.18 ilitha yepetrol kunye neye dizili.

## Amazinga erhafu

### IRHAFU YOMTU NGAMYE KUNYE NAWA TRASTI

Irhafu ezakubhatalwa ngumtu ngamnye kulonyaka-rhafu ophakathi kwe 1 March 2021 no 28 February 2022

Irhafu yomvuzo (R)	Irhafu ehlawulwayo (R)
0 to 216 200	18% yomvuzo
216 201 to 337 800	38 916 + 26% yomvuzo ongaphezu kwe 216 200
337 801 to 467 500	70 532 + 31% yomvuzo ongaphezu kwe 337 800
467 501 to 613 600	110 739 + 36% yomvuzo ongaphezu kwe 467 500
613 601 to 782 200	163 335 + 39% yomvuzo ongaphezu kwe 613 600
782 201 to 1 656 600	229 089 + 41% yomvuzo ongaphezu kwe 782 200
1 656 601 nangaphezulu	587 593 + 45% yomvuzo ongaphezu kwe 1 656 600
litrasti ngaphandle kwezo zikhethekileyo	Izinga lerhafu 45%

### IRHAFU YENGENISO: IINKAMPANI

Iminyaka yovavanyo ephela phakathi komhla we 1 April 2021 ukuya ku 31 March 2022

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

### IRHAFU YENGENISO: AMASHISHINI AMANCINANE

Iminyaka yovavanyo ephela phakathi komhla we 1 April 2021 ukuya ku 31 March 2022

Irhafu yomvuzo (R)	Izinga lerhafu (R)
0 – 87 300	0% yengeniso ehlawulelwayo
87 301 – 365 000	7% yengeniso ehlawulelwayo engaphezu kwe 87 300
365 001 – 550 000	19 439 + 21% yengeniso ehlawulelwayo engaphezu kwe 365 000
550 001 nangaphezulu	58 289 + 28% yengeniso engaphezu kwe 550 000

### IRHAFU YENGENISO KUMASHISHINI AMANCINCI KAKHULU

Iminyaka yovavanyo ephela phakathi komhla we 1 March 2020 ukuya ku 28 February 2022

Imali ngeniso olurhafelwayo.	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 nangaphezulu	6 650 + 3% yengeniso ehlawulelwayo engaphezu kwe 750 000