

#RSABUDGET2026

Lushicilelo loluhlanganyelwe Temafa Avelonkhe neLuphiko Lwetekugcogca Umtselo LwaseNingizimu Afrika

#RSA Budget

#RSABudget2026

LUKHISHWE

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LWATISO

YINI
SABELOMALI?SABELOMALI
SIHLANGA-
NISWA
KANJANI?

Ngembi kwekucala kwemnyakatimali ngamunye, Indvuna Yetetimali yetfula sabelomali savelonkhe, lapho khona imemetela tindhlelo tahulumende telusebentisomali, temtselo kanye netekuboleka teminyaka lemitsafu letako. Sabelomali savelonkhe sehlukanisa imali, siyehlukanisele ematiko avelonkhe, tifundza kanye nabomasipala.

1. Kukhishwa tinkhombandlela telitiko lekombisa lwatiso lwesabelomali mayelana netidzingo

2. Ematiko abeka embili tindhlelo tawo bese ahlanganisa tindhlelo telusebentisomali kanye netibopho tekwetfula tinsita

3. Tiphakamiso tetabelomali tingeniswa kuTemafa Avelonkhe bese kukhulunywa ngato

4. Tiphakamiso teliphakelo ticutjungulwa ngemakomidi ematiko eBacondzisi Jikelele

5. Kventiwa tincomo tesabelomali eKomidini Letindvuna

6. Sitatimende Senchubomgomo Yelwabiwomali Lwethemu Lesemkhatsini sikhombisa Sabelomali lesitako

7. Liphakelo lekugcina lincunye yiKhabhinethi

8. Kulungiselelwa emadokhumentu esabelomali

9. Kwetfulwa Sabelomali Lesikhulu

10. Iphalamende iyacocisana bese yemukela leSabelomali

11. Sabelomali sitfunyelwa kuMengameli kute kutsi asisayine sibe ngumtsetfo



KUTSATSA TINCUMO TEMNOTFO LETIMATIMA KUHO-LELA EMNOTFWENI LOKHULAKO NALOSIMEME

Sabelomali sa-2026 sikhombisa kutsi tincumo letimatima letitsatfwe nguhulumende mayelana nemali lengenako kuleminyaka lembalwa leyengcile seticala kuveta titselo letinhle. Ngisho nasesimeni semnotfo semhlaba wonkhe lesimatima, umnotfo uchubeke nekucina, lapho khona simo semnotfo sikhombise inzuzo lencane kanye nematfuba lamakhulu ekusheshisa lutjalomali..

Hulumende uchubeke nekutimisela nekutinikela ekubuyiseleni simo setetimali tahulumende esimeni lesifanele. Sikweleti sahumende njengesabelo semkhicito wetemnotfo silindzeleke kutsi sifike

esigabeni lesiphakeme kulomnyakatimali lesikuwo nyalo futsi sitawuncipha kuleminyaka lembalwa letako. Lesi sikhatsi sengucuko lesibalulekile, ngoba njengoba sikweleti sincipha, kanjalo netindleko tesikweleti njengesabelo semali lengenako naso siyehla. Tindleko tesikweleti letiphasi, tihlangene nekwenyuka kwetintsengo lokwentiwe kancono ngemuva kwesincumo sekunciphisa lizinga lelihlosiwe lekwenyuka kwetindleko lemaphesenti la-3, kutawukhutsata lutjalomali lolutimele kanye nekwakha imisebenti.

Kuleminyaka lemitsafu letako, hulumende ucinise inchubomgomo yetetimali letingenako kanye nemali leyecile yesabelomali lesiyinhloko. Ngekuchubeka nekukhula kwemali

leyecile kuleminyaka letako, sikweleti sahumende sitawuba sendleleni lesimeme. Ngenca yekutsi hulumende usalindzele kuhlangebetana netinhloso takhe tetimali letingenako kulethemu lesemkhatsini, tigidzigidzi letinge-R20 tekunyuka kwemtselo letamenyetelwa teSabelomali sa-2026 tihocisiwe.

Umonotfo ulinganiselwa ekutsini ukhule ngemaphesenti la-1.4 nga-2025, kuyofika kumaphesenti la-0.5 nga-2024. Ngenca yemakota lamane lalandzelanako ekukhula kwemnotfo lokuhle, kunelitsemba sibili mayelana nematfuba ekukhula. Gezi lotsebeke kakhulu, kusebenta kwetintfo lokwentiwe kancono, timali tahulumende leticinile kanye netindleko letiphasi tekuboleka konkhe kufaka sandla esimeni

lesincono.

Nanoma-nje umnotfo uchubekile nekucina, iNingizimu Afrika idzinga kutfola tikhutsatimnotfo kute tifukule umnotfo. Mayelana nekulungisa loku hulumende ugcile ekwakheni tinkampani tahulumende kanye nabomasipala kutsi basebente kancono. Kuswelakala kwemisebenti lokusezingeni leliphakeme kuseyinsayeya lenkhulu kubo bonkhe bantfu baseNingizimu Afrika futsi tinyatselo hulumende latitsatsako kuSabelomali sa-2026 titawusita ekwakheni imisebenti. Umlayeto lovela kuSabelomali sa-2026 uyacaca: Sisekelo sesiya ngekucina. Ngekugcila eluhlelweni lolunesibopho, Hulumende wenta umnotfo ucine kubo bonkhe bantfu baseNingizimu Afrika.

KUNCIPHISA TINDLEKO TEKUBOLEKA KWAHULUMENDE

Uma kusetjentiswa kwe-mali kwendlula imali lengenako, hulumende uba nesikhebesi bese-ke uboleka imali yekuvala lesikhebesi. Intalo yesikweleti sahumumende ikhule ngekushe-sha yendlula umnotfo futsi nyalo itsatsa incenye lenkhulu yesabelomali kunemfundvo lesisekelo, temphilo noma kuvikeleka kwetenhlo.

Hulumende sewuhambe libanga lelibanti mayelana nekugucula loku kanye nekucinisekisa kutsi lesikweleti siyalawulwa. Sikweleti njengesabelo semkhicito wetemnotfo sitawufika ezingeni laso leliphakeme kakhulu kulomnyaka bese sicala kwehla. Sikhebesi lesikhulu sesabelomali siphasi ngetigidzigidzi leti-R12.4 kunaloko lobekuconjelelwe ngesikhatsi seSabelomali sa-2025 ngenca yemiphumela lecinile yetimali letingenako yetinyanga letilishumi tekucala ta-2025/26.



Kwekucala ngca kuleminyaka lelishumi, tindleko tesikweleti titawukhula kancane kakhulu kunelusebentisomali lonkhe. Kuleminyaka lemitsatfu letako, kukhokhwa kwetikweleti kanye nentalo yato kulindzeleke kutsi kube ngaphasi kwetigidzigidzi letinge-R21 kunaloko lokulinganiselwe eSitatimendeni Senchubomgomo Yesabelomali Sethemu Lesemkhatsini sanga-2025 (i-MTBP).

Hulumende ubuka tindlela tekugwema kuphindzeka kwekubutseteleka kwetikweleti ngekushe-sha lokwenteka ngemuva kwa-2009 futsi utawuphakamisa tingucuko emtsetfweni kute kutsi loku kwenteke. Njengobe umnotfo waseNingizimu Afrika ukhula kancono kancane futsi intsengo yemphahla

ikhuphuka ngesilinganiso lesincane, simo salelive siyafutfuka, sitiveta njengekutfutukiswa kwesilinganiso sesikweleti kanye netindleko tekuboleka letiphasi. Sivumela hulumende kutsi abe nendzawo yetimali yekuchubeka nekwetfula tinsita kwayo letifana netemphilo, temfundvo, emanti, indzawo yekuhlala kanye nalamanye emalungelo etenhlahakhe netemnotfo ngekuhambisana neMtsetfosisekelo. Ngaphandle kwemazinga etikweleti lacinile noma lanciphako, tindleko tesitikweleti titawuchubeka nekudla incenye lenkhulu yetinsita letikhona, lokuvimbela lutjalomali kanye nemandla ekukhica kanye nemazinga ekuphila.

LOKUGCAMILE KWESA -BELOMALI SA-2026

1. Umholo wetenhlahakhe – lofaka ekhatsi kusetjentiswa kwemali kutemfundvo, kutfutukiswa kwemakhono kanye nekucashwa kwemmango, kwetfulwa kwetindlu, tekutfutsa temmango kanye netinsita letisisekelo tamahhala, kanye nekunakekelwa kwetemphilo – kutawenta silinganiso semaphesenti lange-60 ekusetjentiswa kwemali lile intalo ethemini lesemkhatsini.
2. Kutfutukiswa kwemnotfo ngumsebenzi lokhula ngekushe-sha ngesilinganiso semnyaka semaphesenti la-5.8, lokuchutjwa kubekwa kwetakhawonchanti letiphakeme.
3. Nga-2025/26, sikwelete sahumumende sitawusimama ngemaphesenti lange-78.9 e-GDP.
4. Kukhula kwe-GDP mbamba kwemaphesenti la-1.6 kulinganiselwa ku-2026, kutawukhuphula kube ngemaphesenti la-2 nga-2028.
5. Sekubekwe tigidzigidzi leti-R4.1 tabekelwa Luhlelo Lwekucasha LwaMengameli nga-2026/27
6. Kukhula kwemtselo ngetigidzi letinge-R20 lebetibikelwe phambilini tihocisiwe kusabelomali sa-2026

Buka likhasi lelilandzelako →

TIGUCUKO TEKWENTA TIFUNDZA NABOMASIPA BASEBENTE KANCONO



Sabelomali sa-2026 simemetela tingucuko letibalulekile tekwenta kancono kusebenta kanye nekulawulwa kwetimali tetifundza nabomasipala. Inhloso kucinisekisa kutsi imali isetjentiswa kahle kute kwetfulwe tinsita emimangweni.

Bomasipala labanengi bayashikashikeka futsi imali ayifiki ngaso sonkhe sikhatsi kuletinsita lotisebentisako. Kulungisa loku, hulumende ungenelela kakhulu ngalokucondze ngco. Emaphesenti lange-63 (162) abomasipala basebumatimeni betimali,

futsi tifundza letinyenti tilwa kamatima kute tilinganise tindleko tesincephetelo kanye nemiphumela yekwetfula tinsita. Hulumende wavelonkhe nyalo soyasuka ekuhloleni umsebenzi wahulumende uya ekungeneleleni lokusebentako.

Ezingeni lasamasipala lokuntjintja kufaka ekhatsi tingucuko temtsetfo kanye nemalungiselelo ekuphatsa. Etifundzeni, hulumende ucinisekisa kutiphatsa lokucinile ekucasheni kanye nasekukhokheleni imiholo. Letinyatselo tifaka ekhatsi kuhlenganisa imisebenzi yahulumende yemfombolusito lobantfu kute itfolakanye endzaweni yinye, yekuhola kanye neluhlelo lwekuphatsa, kuchuba kucinisekiswa kwetisebenzi ngetinhlelo tekutatisa kanye nekudzinga kutsi umgcinimafa wetifundza kanye nemahhovisi abondvunankhulu avume kugcwaliswa kwato tonkhe tikhundla ngekumelene netinhlelo tekucasha leticinisekisiwe kanye netimali letikhona. Kuhlangene, letingucuko tichubela loluhlelo embili kumbuso lokhona kakhulu, lotfobelako kanye neluhlelonchubo lwahulumende loluchutjwa kusebenta kute kutsi kwetfulwe tinsita letincono.

KUSUSA TIHIBE EKWA-KHENI IMISEBENTI NEKU-KHULA KWEMNOTFO

Kukhula ngekushe-sha kanye nemisebenzi kudzinga gezi lowetsembekile, titimela kanye nematubuko lasebenta kahle, kanye nekwetfulwa kwemanti lokutintile.

Lushicilelo lwesabelomali lolusandza kushicilelwa lugcamise inchubekelembili

mayelana netingucuko tagezi netekusebenta kanye nekugcila kabusha ekutfolakaleni kwemanti kanye nekwetfula sakhiwonchanti. Kucishwa kwagezi besekungasenteki kakhulu, titimela tekutfulwa imphahla kanye nekusebenta kwematubuko sekutintile.

Kukhula kweNingizimu Afrika



kuphindze futsi kweyeme ekuvuleni titimela letfulwa imphahla kanye nematubuko.

Kutfolakala kwemanti sekukhuphule i-ajenda yetingucuko. Kunesidzingo sekugcina nekutfutukisa sakhiwonchanti semanti lesesisidzala, kwenta kancono kwengamela emabhodini emanti, kanye nekwandzisa kwetfulwa kwemanti.

1 IMITFOMBO YEMALINGENA YAHULUMENDE NGA-2026/27



R 2 160.3bn	80.9%	IMITSELO
R 324.3bn	12.2%	KUBOLEKA
R 185.1bn	6.9%	IMALINGENA LENGAPHUMI EMTSELWENI

2 LUSEBENTISOMALI LWAHULUMENDE LWANGA-2026/27



R 446.6bn	16.7%	KUTFUTFUKISWA KWETENHLALO
R 432.4bn	16.2%	TINDLEKO TETIKWELETI
R 358.6bn	13.4%	TEMFUNDVO LESISEKELO
R 294.3bn	11.0%	KUTFUTFUKISWA KWEMMANGO
R 310.4bn	11.6%	TEMPHILO
R 283.9bn	10.6%	KUTFUTFUKISWA KWEMNOTFO
R 274.6bn	10.3%	TEKUTHULA NEKUVIKELEKA
R 155.8bn	5.8%	IMFUNDVO NELUCECESHO LWANG-EMUVA KWEKUPHOTFULA SIKOLWA

3 TIBONELELOMALI TAHULUMENDE

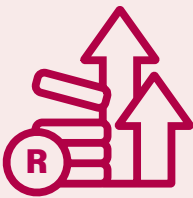
	2025/26	2026/27
SIBONELELOMALI SALABAKHULILE/LABADZALA	R2 315	R2 400
SIBONELELOMALI SETIGAYIGAYI TEMPHI	R2 335	R2 420
SIBONELELOMALI SALABANEKUKHUBATEKA	R2 315	R2 400
SIBONELELOMALI SE-FOSTER CARE	R1 250	R1 295
SABELOMALI SEKUNAKEKELWA	R2 315	R2 400
SIBONELELOMALI SEBANTFWANA	R560	R580
SIBONELELOMALI SEKUNAKEKELA LABADZALA (I-GRANT-IN-AID)	R560	R580



Batigidzi leti-18
bantfu labatawutfola sibo-
nelelomalali setenhlalakahle
ngeNdlovulenkulu ya-2029

LeSabelomali sitawukhuphula emanani etibonelelo talomphelo ngetulu kwekwenyuka kwemazinga entsengo

4 LESABELOMALI SISEKELA KUKHULA KWEMNOTFO, KWAKHIWA KWEMISEBENTI KANYE NEKUTFUTFUKISWA KWETENHLALO



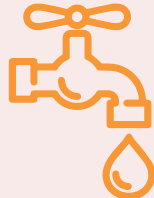
Emaphesenti la-1.6
kukhula mbamba kwe-GDP kulindzeleke nga-2026.



Emaphesenti lange-60
Elusebentisomali lwahulumende iya ekutfufukiseni ummango, imisebenti, temphilo, imfundvo, kanye nekuvelwa kwetenhlalo esikhatsini lesisemkhatsini.



Tigidzigidzi leti-R4.1
temali lengetiwe yabelwe Luhlelo Lwekucashwa LwaMengameli.



Tigidzigidzi letinge-R930
Tabelwe tinsita letisisekelo, tindlu kanye netekutfutsa temmango kanye nekugculwa kwenzawo kanye nekutfufukiswa kwemadolobha kuleminyaka lemitsatfu letako.



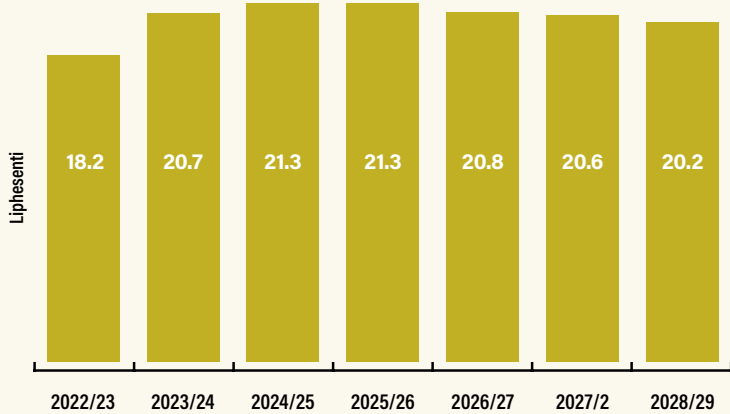
Tigidzigidzi letinge-R893.6
tekukhucita, emabhizinisi lamancane kanye netinhlelo tekucashwa nguhulumende tinhlelo kuleminyaka lemitsatfu letilindzelako kute kukhutsatwe kukhula kwemnotfo nekucashwa

5 LUHLELO LWAVELONKHE LWELUSITO LWETIMALI LWEBAFUNDZI



Tigidzigidzi letinge-R54.3
titawusetjentiswa Sikimu Savelonkhe Selusito Lwetimali Lwebafundzi nga-2026/27.

6 TINDLEKO TESIKWELETI NJENGELIPHESENTI LEMALINGENA



TIPHAKAMISO TEM-TSELO TANGA-2026



UMTSELO WEMALINGENA YEMUNTFU

TILINGANISO TEMTSELO WEMALINGENA YEMUNTFU TIKUTSINTSA KNJANI?

Emabhrakhethi emtselo nembuyiselo (ema-rebate) kulungiswa ngekwemtselela kweku-khuphuka kwentsengo. Linanimali umuntfu langalihola ngembi kwekutsi kudzingeke kutsi akhokhe umtselo wemnyaka wemtselo kusukela mhla lu-1 Indlovulenkulu 2026 kuya kumhla tinge-28 Indlovulencane 2027 lime ngalendlela lelandzelako:

UMKHAWULO WEMTSELO	UMNYAKA WEMTSELO: 2026/27
Ngaphasi kweminyaka lenge-65 budzala	R99 000
Iminyaka lenge-65 kuya kulenge-74 budzala	R153 250
Iminyaka lenge-75 nangetulu budzala	R171 300

Imbuyiselo yemtselo yebakhokhimtselo labatsite ime ngalendlela lelandzelako:

IMALIMBUYISELO YEMTSELO	UMNYAKA WEMTSELO: 2026/27
Sigaba lesisisekelo (wonkhe umuntfu)	R17 820
Sigaba sesibili (iminyaka lenge-65 nangetulu budzala)	R9 765
Sigaba lesiphakeme (iminyaka lenge-75 nangetulu budzala)	R3 249

IMITSELO YETEMPHILO

KUKHULA KWEMTSELOMPHAHLA WETJWALA NELIGWAYI

Umtselomphahla lotsite wemkhicito yetjwala neligwayi ukhula ngemaphesenti la-3.4, kusuka mhla tinge-25 Indlovulencane 2026.

	KUKHULA NGA:
Bhiya wemvubelo (Bhiya we-malt)	8c sikotela se-340ml ngasinye
Liwayini lelingakafakwa lutfo	15c libhodlela le-750ml ngalinye
Liwayini lelifakwe lokutsite	26c libhodlela le-750ml ngalinye
Liwayini lelinhlonhlako	49c libhodlela le-750ml ngalinye
Ema-cider kanye netinatfo tetitselo letietjwala	8c sikotela se-350ml ngasinye
Bogologo	R3.20 libhodlela le-750ml ngalinye
Bosikilidi	77c liphakethe ngalinye le-20
Tinti temkhicito weligwayi letifutfunyetwako (Ema-heated tobacco product sticks)	58c liphakethe ngalinye le-20
Ligwayi lasikilidi (I-cigarette tobacco)	87c ngayinye i-50g
Ligwayi lelipipi	28c ngayinye i-25g
Tigazo	R4.56 ngayinye i-25g
Ligwayi lelisisi/lelilukentjenti nalelingasilo lelibhenywa ngekwe-elekthroniki	11c i-ml ngayinye



TIMBUYISELO TEMTSELO

UMTSELO WEMALINGENA: LABATIMELE

Umtselo lotawukhokhwa ngulabatsite labatimele wemnyaka wemtselo lophela emkhatsini wamhla lu-1 Indlovulenkulu kanye namhla tinge-28 Indlovulencane 2027.

Imlingena Letseliswako (R)	Silinganiso Semtselo (R)
R0 - R245 100	18% wemalingena letseliswako
R245 101 - R383 100	R44 118 + 26% wemalingena letseliswako lengetulu kwe-R245 100
R383 101 - R530 200	R79 998 + 31% wemalingena letseliswako lengetulu kwe-R383 100
R530 201 - R695 800	R125 599 + 36% wemalingena letseliswako lengetulu kwe-R530 200
R695 801 - R887 000	R185 215 + 39% wemalingena letseliswako lengetulu kwe-R695 800
R887 001 - R1 878 600	R259 783 + 41% wemalingena letseliswako lengetulu kwe-R887 000
R1 878 601 nangetulu	R666 339 + 45% wemalingena letseliswako lengetulu kwe-R1 878 600

Umtfombo: Emafa Avelonkhe

IMIKHAWULO YEMTSELO

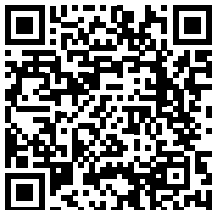
Imikhawulo yemtselo letsite iyalungiswa kusuka mhla lu-1 Indlovulenkulu 2026.

	Umkhawulo waphambilini	Umkhawulo lolungisiwe
Imali lekhokhwa ngemnyaka yelutjalomali lengatseliswa	R36 000	R46 000
Imali lencutlwa ngemnyaka lefwaka esikhwameni semhlalaphasi	R350 000	R430 000
Inzuzo noma kulahlekelwa kwemnyaka lokungafakwa	R40 000	R50 000
Inzuzo noma kulahlekelwa lokungafakwa mayelana nekufa	R300 000	R440 000
Inzuzo noma kulahlekelwa ekuhanjiseni kwendzawo yekuhlala lesisekelo	R2 000 000	R3 000 000
Inzuzo yemabhezini lamancane emtselo wenzuzo	R1 000 000	R2 300 000
Umkhawulo wekubhalisa i-VAT lephocelelekile*	R1 000 000	R2 300 000

* Kuntjintjela kumkhawulo wekubhalisa i-VAT kutawucala mhla lu-1 Mabasa 2026.

Umtfombo: Emafa Avelonkhe

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UMBONO
WAKHO
UBALULEKILE

LENKHOMBANDLELA YEBANTFU YESABELOMALI UYITFOLE ILUSITO YINI?

Sihlala njalo sifuna tindlela letinsha tekuyenta kancono lenkhombandlela futsi singaku-tfokotela kutsi usitfumelele umbikomphendvulo kanye nemibono ku: Media@treasury.gov.za