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No. 45784

THE PRESIDENCY

No. 767 **19 January 2022**

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:—

Act No. 17 of 2021: Division of Revenue Amendment Act, 2021

IHHOVISI LIKAMONGAMELI

No. 767 **19 January 2022**

Ngalokhu kwaziswa ukuthi
uMongameli usewuvumile loMthetho
nosewuzoshicilelewa umphakathi:—

Ino. 17 ka 2021: Umthetho Wokwahlulwa-Hlulwa Kwengeniso, 2021

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(English text signed by the President)
(Assented to 14 January 2022)
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ACT

To amend the Division of Revenue Act, 2021, in accordance with the Money Bills and Related Matters Act, 2009; and to provide for matters connected therewith.

PREAMBLE

WHEREAS section 214(1) of the Constitution of the Republic of South Africa, 1996, requires an Act of Parliament to provide for—

- (a) the equitable division of revenue raised nationally among the national, provincial and local spheres of government;
- (b) the determination of each province's equitable share of the provincial share of that revenue; and
- (c) any other allocations to provinces, local government or municipalities from the national government's share of that revenue, and any conditions on which those allocations may be made;

WHEREAS the Division of Revenue Act, 2021 (Act No. 9 of 2021), gives effect to section 214(1) of the Constitution in respect of the 2021/22 financial year;

AND WHEREAS section 12(4) of the Money Bills and Related Matters Act, 2009 (Act No. 9 of 2009), requires the Minister of Finance to table a Division of Revenue Amendment Bill with a revised fiscal framework if the adjustments budget effects changes to the Division of Revenue Act for the relevant year,

BE IT THEREFORE ENACTED by the Parliament of the Republic of South Africa, as follows:—

Substitution of Column A of Schedules 1 and 2, Part B of Schedule 5 and Parts A and B of Schedule 6 to Act 9 of 2021

1. (1) Column A of Schedule 1 to this Act is hereby substituted for Column A of Schedule 1 to the principal Act, setting out the equitable division of revenue raised nationally among the national, provincial and local spheres of government for the 2021/22 financial year. 5

(2) Column A of Schedule 2 to this Act is hereby substituted for Column A of Schedule 2 to the principal Act, setting out the determination of each provincial sphere's equitable share of the provincial sphere's share of revenue raised nationally for the 2021/22 financial year. 10

(3) Column A of Part B of Schedule 5 to this Act is hereby substituted for Column A of Part B of Schedule 5 to the principal Act, specifying the specific-purpose allocations to municipalities for the 2021/22 financial year. 15

(4) Column A of Part A of Schedule 6 to this Act is hereby substituted for Column A of Part A of Schedule 6 to the principal Act, specifying the allocations-in-kind to provinces for designated special programmes for the 2021/22 financial year.

(English text signed by the President)
(Assented to 14 January 2022)

UMTHETHO

Injongo kukwenza utshintsho kuMthetho Wokwahlulwa-hlulwa Kwengeniso, ka-2021, ngokuvumelana ne*Money Bills and Related Matters Act* ka-2009; nokulungiselela imicimbi enxibelelene noku.

INTSHAYELELO

NJENGOKO icandelo 214(1) loMgaqo-siseko weRiphabliki yoMzantsi-Afrika lifuna ukuba uMthetho wePalamente uthethe—

- (a) ngokwahlulwa-hlulwa okwanelisayo kwengeniso eqokelelwe elizweni lonke kumanqanaba karhulumente welizwe, koorhulumente bamaphondo nakoorhulumente basekuhlaleni;
- (b) ngokuqingqwa kwesabelo esanelisayo sephondo ngalinye kwisabelo sephondo saloo ngeniso;
- (c) nangazo zonke ezinye izabelo-mali eziya kumaphondo, kurhulumente wasekuhlaleni okanye koomasipala zisuka kwisabelo sikarhulumente welizwe lonke saloo ngeniso, kwakunye nemiqathango ezinokuthi zenziwe ngayo ezo zabelo-mali;

NJENGOKO uMthetho Wokwahlulwa-hlulwa Kwengeniso 9 ka-2021 uphumeza icandelo 214(1) loMgaqo-siseko malunga nonyaka-mali ka-2021/22;

NANJENGOKO icandelo 12(4) le*Money Bills and Related Matters Act* 9 ka-2009 lifunisa ukuba uMphathiswa Wezimali athi thaca uMthetho Oyilwayo Wokwenza Utshintsho Ekwahlulwa-hlulweni Kwengeniso ukuba uhlehlengiso kulwabiwo-mali luchaphazela utshintsho kuMthetho Wokwahlulwa-hlulwa Kwengeniso kunyaka lowo,

N GOKO KE KUQULUNQWA umthetho yiPalamente yeRiphabliki yoMzantsi-Afrika ngale ndlela ilandelayo:—

Kufakelwa uMhlathi A weShedyuli 1 neyesi-2, iNxalenye B yeShedyuli 5 nenxalenye A no-B yeShedyuli 6 yoMthetho 9 ka-2021

1. (1) Indawo yoMhlathi A weShedyuli 1 yoMthetho ekwaqalwa ngawo ithatyathwa nguMhlathi A weShedyuli 1 yalo Mthetho, kuxelwa ukwahlulwa-hlulwa okwanelisayo kwengeniso eqokelelwe elizweni lonke kumanqanaba oorhulumente owelizwe, nabamaphondo, nabasekuhlaleni kungowonyaka-mali ka-2021/22. 5

(2) Indawo yoMhlathi A weShedyuli 2 yoMthetho ekwaqalwa ngawo ithatyathwa nguMhlathi A weShedyuli 2 yalo Mthetho, kuxelwa ukuqingqwa kwesabelo esanelisayo ngasinye senqanaba lephondo sesabelo sengeniso sephondo eqokelelwe elizweni lonke isesonyaka-mali ka-2021/22. 10

(3) Indawo yoMhlathi A weNxalenye B yeShedyuli 5 yoMthetho ekwaqalwa ngawo ithatyathwa nguMhlathi A weNxalenye B yeShedyuli 5 yalo Mthetho, kuxelwa izabelo-mali zenjongo ekhethekileyo eziya koomasipala izezonyaka-mali ka-2021/22. 15

(4) Indawo yoMhlathi A weNxalenye A yeShedyuli 6 yoMthetho ekwaqalwa ngawo ithatyathwa nguMhlathi A weNxalenye A yeShedyuli 6 yalo Mthetho, kuxelwa izabelo ezingeyomali eziya kumaphondo izezamaphulo akhethekileyo awalathiweyo onyaka-mali ka-2021/22.

(5) Column A of Part B of Schedule 6 to this Act is hereby substituted for Column A of Part B of Schedule 6 to the principal Act, specifying the allocations-in-kind to municipalities for designated special programmes for the 2021/22 financial year.

Substitution of Part A of Schedule 5 to Act 9 of 2021

2. Part A of Schedule 5 to this Act is hereby substituted for Part A of Schedule 5 to the principal Act, specifying the specific-purpose allocations to provinces. 5

Short title

3. This Act is called the Division of Revenue Amendment Act, 2021.

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(5) Indawo yoMhlathi A weNxalenye B yeShedyuli 6 yoMthetho ekwaqalwa ngawo ithatyathwa nguMhlathi A weNxalenye B yeShedyuli 6 yalo Mthetho, kuxelwa izabelo ezingeyomali eziya koomasipala izezamaphulo akhethekileyo awalathiweyo onyakamali ka-2021/22.

Kufakelwa iNxalenye A yeShedyuli 5 yoMthetho 9 ka-2021

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2. Indawo yeNxalenye A yeShedyuli 5 yoMthetho ekwaqalwa ngawo ithatyathwa yiNxalenye A yeShedyuli 5 yalo Mthetho, kuxelwa izabelo-mali zenjongo ekhethekileyo eziya kumaphondo.

Igama lawo

3. Lo Mthetho ubizwa ngokuba nguMthetho Wokwenza Utshintsho Ekwahlulwa-hlulweni Kwengeniso, ka-2021. 10