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THE PRESIDENCY

No. 389 **28 June 2021**

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

Act No. 9 of 2021: Division of Revenue Act, 2021

OFISI KAMONGAMELI

No. 389 **28 June 2021**

Esi sisaziso sokuba uMongameli uwamkele lo mthetho ulandelayo nonikezelwa kuluntu jikelele kolu xwebhu:—

Ino 9 ka 2021: uMthetho Wokwahlulwa-Hlulwa Kwengeniso, 2021

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(English text signed by the President)
(Assented to 24 June 2021)

ACT

To provide for the equitable division of revenue raised nationally among the national, provincial and local spheres of government for the 2021/22 financial year; the determination of each province's equitable share; allocations to provinces, local government and municipalities from national government's equitable share; the responsibilities of all three spheres pursuant to such division and allocations; and to provide for matters connected therewith.

PREAMBLE

WHEREAS section 214(1) of the Constitution 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; and

WHEREAS section 7(1) of the Money Bills and Related Matters Act, 2009 (Act No. 9 of 2009), requires the introduction of the Division of Revenue Bill at the same time as the Appropriation Bill is introduced,

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

ARRANGEMENT OF SECTIONS

Sections

CHAPTER 1

INTERPRETATION AND OBJECTS OF ACT

1. Interpretation
2. Objects of Act

(English text signed by the President)
(Assented to 24 June 2021)

UMTHETHO

Injongo kukubonelela ukwahlulwa-hlulwa ngokwanelisayo kwengeniso eqokelelwe ezweni lonke kumanqwanqwa karhulumente angurhulumente kazwelonke, abamaphondo nabasekuhlaleni iyeyonyaka-mali ka-2021/22; kukuqingqwa kwesabelo esanelisayo sephondo ngalinye; ukwabelwa kwaso kumaphondo, kurhulumente wasekuhlaleni nakoomasipala kuthatyathwa kwisabelo esanelisayo sikarhulumente wezwelonke; amaxanduva awo omathathu amanqwanqwa ngenxa yoko kwahlulwa-hlulwa nokwabiwa; nokulungiselela imicimbi enxibelelene noko.

INGABULA-ZIGCAWU

NJENGOKO icandelo 214(1) loMgaqo-siseko lifuna ukuba uMthetho wePalamente ubonelele—

(a) ukwahlulwa-hlulwa okwanelisayo kwengeniso eqokelelwe elizweni lonke phakathi kwamacandelo karhulumente angurhulumente wezwelonke, abamaphondo nabasekuhlaleni;
(b) ukuqingqwa kwesabelo esanelisayo sephondo ngalinye kwisabelo sephondo saloo ngeniso; kunye
(c) nako konke okunye ukwabelwa kwamaphondo, urhulumente wasekuhlaleni okanye oomasipala kuthatyathwa kwisabelo sikarhulumente wezwelonke saloo ngeniso, kunye nayiphi na imiqathango enokuthi ibekelwe oko kwabelwa; kwaye

NJENGOKO icandelo 7(1) le*Money Bills and Related Matters Act, 2009* (Umthetho nom. 9 ka-2009), lifunisa ukuba ukungeniswa koMthetho oYilwayo woKwahlulwa-hlulwa kweNgeniso kube ngaxeshanye nokungeniswa koMthetho oYilwayo woLwabiwo-mali,

NGOKO KE kuqulunwa umthetho yiPalamente yeRiphablikhi yoMzantsi-Afrika ngale ndlela ilandelayo:—

ULANDELELWANO LWAMACANDELO

Amacandelo

ISAHLUKO 1

UKUTOLIKWA KWENTSINGISELO NEENJONGO ZALO MTHETHO

1. Ukutolikwa kwentsingiselo
2. Iinjongo zalo Mthetho

CHAPTER 2

EQUITABLE SHARE ALLOCATIONS

3. Equitable division of revenue raised nationally among spheres of government
4. Equitable division of provincial share among provinces
5. Equitable division of local government share among municipalities
6. Shortfalls and excess revenue

CHAPTER 3

CONDITIONAL ALLOCATIONS TO PROVINCES AND MUNICIPALITIES

Part 1

Conditional allocations

7. Conditional allocations to provinces
8. Conditional allocations to municipalities

Part 2

Duties of accounting officers in respect of Schedule 4 to 7 allocations

9. Duties of transferring officer in respect of Schedule 4 allocations
10. Duties of transferring officer in respect of Schedule 5 or 6 allocations
11. Duties of receiving officer in respect of Schedule 4 allocations
12. Duties of receiving officer in respect of Schedule 5 or 7 allocations
13. Duties of receiving officer in respect of infrastructure conditional allocations to provinces
14. Duties in respect of annual financial statements and annual reports for 2021/22

Part 3

Matters relating to Schedule 4 to 7 allocations

15. Publication of allocations and frameworks
16. Expenditure in terms of purpose and subject to conditions
17. Withholding of allocations
18. Stopping of allocations
19. Reallocation of funds
20. Conversion of allocations
21. Unspent conditional allocations

CHAPTER 4

MATTERS RELATING TO ALL ALLOCATIONS

22. Payment requirements
23. Amendment of payment schedule
24. Transfers made in error or fraudulently
25. New allocations during financial year and Schedule 7 allocations
26. Preparations for 2022/23 financial year and 2023/24 financial year
27. Transfers before commencement of Division of Revenue Act for 2022/23 financial year

ISAHLUKO 2

IZABELO-MALI ZESABELO ESANELISAYO

3. Ukwahlulwa-hlulwa okwanelisayo kwengeniso eqokelelwe elizweni lonke phakathi kwamanqwanqwa karhulumente
4. Ukwahlulwa-hlulwa okwanelisayo kwesabelo samaphondo phakathi kwamaphondo
5. Ukwahlulwa-hlulwa okwanelisayo kwesabelo soorhulumente basekuhlaleni phakathi koomasipala
6. Ukungeneli kwemali efunekayo nokuthi kratya kwengeniso

ISAHLUKO 3

IZABELO-MALI EZIXHOMEKEKE KWIIMEKO EZIYA KUMAPHONDO NAKOOMASIPALA

INxalenye 1

Izabelo-mali ezixhomekeke kwiimeko

7. Izabelo-mali ezixhomekeke kwiimeko eziya kumaphondo
8. Izabelo-mali ezixhomekeke kwiimeko eziya koomasipala

INxalenye 2

Imisebenzi yamagosa osetyenziso-mali malunga nezabelo-mali zeShedyuli 4 ukuya kweyesi-7

9. Imisebenzi yegosa elidluliselayo malunga nezabelo-mali zeShedyuli 4
10. Imisebenzi yegosa elidluliselayo malunga nezabelo-mali zeShedyuli 5 okanye 6
11. Imisebenzi yegosa elamkelayo malunga nezabelo-mali zeShedyuli 4
12. Imisebenzi yegosa elamkelayo malunga nezabelo-mali zeShedyuli 5 okanye 7
13. Imisebenzi yegosa elamkelayo malunga nezabelo-mali ezixhomekeke kwiimeko zeemfuneko-ngqangi eziya kumaphondo
14. Imisebenzi malunga nezitetimenti zemali zonyaka neengxelo zonyaka zika-2021/22

INxalenye 3

Imicimbi emalunga nezabelo-mali zeShedyuli 4 ukuya kweyesi-7

15. Ukupapashwa kwezabelo-mali neenkqubo-mida
16. Inkcitho ngokwenjongo nangokuxhomekeka kwiimeko
17. Ukunkonywa kwezabelo-mali
18. Ukumiswa kwezabelo-mali
19. Ukwabiwa ngokutsha kweemali
20. Ukuguqulwa kwezabelo-mali
21. Izabelo-mali ezixhomekeke kwiimeko ezingasetyenziswanga

ISAHLUKO 4

IMICIMBI EMALUNGA NAZO ZONKE IZABELO-MALI

22. Iimfuneko zokuhlawula
23. Ukwenziwa kotshintsho kwishedyuli yentlawulo
24. Iimali ezidluliselwe ngempazamo okanye ngobuqhophololo
25. Izabelo-mali ezintsha ngexesha lonyaka-mali nezabelo-mali zeShedyuli 7
26. Amalungiselelo onyaka-mali ka-2022/23 nonyaka-mali ka-2023/24
27. Iimali ezidluliselweyo ngaphambi kokuba uqale ukusebenza uMthetho woKwahlulwa-hlulwa kweNgeniso wonyaka-mali ka-2022/23