

IBHODI YETINSITA TETIMALI**UMTSETFO WEBHODI YETINSITA TETIMALI, 1990****TINHLAWULO TETIKHUNGO TETIMALI**

Ibhodi yetinsita tetimali leshiwo kusigaba se-2 seMtsetfo weBhodi yeTinsita teTimali, 1990 (Umtsetfo No. 97 wa-990), lapha ngaphasi kwesigaba-15A seMtsetfo sibeka tinhlawulo (emalevi) letibekwe kuShejuli etikhungweni tetimali.

Sikhishwa lulawulo lweBhodi Yetinsita Tetimali.

A M Sithole

Sihlalo: Ibhodi Yetinsita Tetimali

ISHEJULI**1. Tinchazelo**

KuleSatiso, nanobe nguliphi ligama none inkhulumo leniketwe inchazelo kunobe ngumuphi umtsetfo wetinsita tetimali, lina lenchazelo lelinikwe yona, ngaphandle nangabe lokucuketfwe kubeka ngalenywe indlela-

“Ibhodi” isho Ibhodi Yetinsita Tetimali lekukhulunywa ngayo kuLomtsetfo;

“Umtsetfo Wekulawula Tikimu Telutjalomali Letihlanganisiwe” usho Umtsetfo Wekulawula Tikimu Telutjalomali Letihlanganisiwe, 2002 (Umtsetfo No. 45 wa-2002);

“Umtsetfo Wetinsita Tekulinganisa Tikweleti” usho Umtsetfo Wetinsita Tekulinganisa Tikweleti, 2012 (Umtsetfo No. 24 wa-2012);

“Umtsetfo Wetinsita Tekweluleka Ngetimali kanye Nekuchumanisa” usho Umtsetfo Wetinsita Tekweluleka Ngetimali kanye Nekuchumanisa, 2002 (Umtsetfo No. 37 wa-2002);

“Umtsetfo Wetimakethe Tetimali” usho Umtsetfo Wetimakethe Tetimali, 2012 (Umtsetfo No. 19 wa-2012);

“umtsetfo wetinsita tetimali” usho Umtsetfo, kanye nanobe ngumuphi lomunye Umtsetfo lekukhulunywa ngawo endzimeni (a) yetinchazelo “tesikhungo setimali” kusigaba se-1 seUmtsetfo;

“Umtsetfo Wetinhlango Letinemusa” usho Umtsetfo Wetinhlango Letinemusa, 1956 (Umtsetfo No. 25 wa-1956);

“Umtsetfo Wemtselo Wetimali Lengenako” usho **Umtsetfo Wemtselo Wetimali Lengenako**, 1962 (Umtsetfo No. 58 wa-1962);

“umnyaka wetinhlawulo” usho sikhatsi kusukela kumhla lu-1 Mabasa 2016 kuya kumhla tinge-31 Indlovulenkulu 2017 kanye, ngekuya kwaleSatiso nanobe ngutiphi letinye tichibelo nobe kucitfwa ngemuva kwaloko, sikhatsi lesihambisanako seminyaka lelandzelako, mayelana netinhlawulo letikhokhwako;

“Umtsetfo Wemshwalensi Wesikhatsi Lesidze” usho Umtsetfo Wemshwalensi Wesikhatsi Lesidze, 1998 (Umtsetfo No. 52 wa-1956);

“Umtsetfo Wetimali Tempensheni” usho Umtsetfo Wetimali Tempensheni, 1956 (Umtsetfo No. 24 wa-1956);

“Mabhalenane lofanele” usho mabhalane loshiwo kumtsetfo wetinsita tetimali lotsintsekako;

“SAM” kusho Luhlobo Lwekukhona Kukhokhela kanye neKulawula;

“Umtsetfo Wemshwalensi Wesikhatsi Lesincane” usho Umtsetfo Wemshwalensi Wesikhatsi Lesincane, 1998 (Umtsetfo No. 53 wa-1998);

“Umtsetfo” usho Umtsetfo Webhodi Yetetimali, 1990 (Umtsetfo No. 97 wa-1990);

2. Kuhlisibetwa kwetinhlawulo

Inhlawulo lebekwe endzimeni yaleSatiso manje iyahlisibetwa ngenca yetisikhungo setetimali lekukhulunywa ngaso kulenzima kanye nangamayelana wemnyaka wetinhlawulo.

3. Inhlawulo etimalini tempensheni

- (1) Inhlawulo, mayelana netimali tempensheni letibhalisiwe nobe letibhalisiwe kwamanje ngalokungakapheleli ngekwemibandzela yeMtsetfo Wetimali Tempensheni, kufaka ekhatsi imali yekulondvolota nobe imali yelidlelantfongeni njengobe kuchaziwe esigabeni sekucala (1) seMtsetfo Wemtselo Wemali Lengenako, kepha akufaki ekhatsi imali yemhlalaphansi (i-anuwithi) njengobe kuhcasiwe esigabeni sekucala (1) seMtsetfo Wemtselo Wemali Lengenako, yimali le-R1 138, kuphindze futsi kube nemali leyengetiwe le-R13,20 yelilunga ngalinye yemali yalolo luhlobo lephindze futsi ibe yawonkhe lomunye umuntfu loholelwako ngetikhatsi letitsite kuleto timali (kungafaki ekhatsi nanobe nguliphi lilunga nobe umuntfu lonjalo, lonetinzuzo letingatange ticelwe kutsi tikhokhelwe kuletimali nobe-ke longumzuzi etimali temzuzi), nobe-R2 556 435, nanobe ngusiphi samba semali lesingaphansi.
- (2) (a) Kubalwa kwenhlawulo lekukhulunywa ngayo kundzinyana yekucala (1) kumiselwe kumanani emalunga nalabanye bantfu njengobe kukhonjisiwe kutibalobalo takamuva letinikwe Mabhalane lofanele ngekwemibandzela yanobe ngumuphi lomunye umtsetfo mhla tinge-30 Inhlaba yemnyaka wetinhlawulo.
- (b) Nangabe kwendluliswa kwelilunga kusesenchubeni kantsi futsi kusesengakaphetfwa mhla tinge-30 Inhlaba yemnyaka wetinhlawulo, sikhwama semendluliseli sifanele kutsi sikhokhele inhlawulo yemalunga lendluliswako.
- (c) Lapho khona kuvunywe kubekwa esikhundleni umkhokhisikweleti nobe lapho khona kukhokhiswa imali kucolelwe kusinga se-28 seMtsetfo Wetimali Tempensheni, nguMabhalane ngemuva kwamhla tinge-30 Inhlaba yemnyaka wetinhlawulo, inhlawulo yalemali ikhokhwa ngalokuphelele kulowo mnyaka wetinhlawulo.
- (3) Letinhlawulo letishiwo kundzinyana yekucala (1) tifanele kutsi tikhokhwe kungakashayi umhla tinge-31 Ingci yemnyaka wetinhlawulo.

4. Inhlawulo kubalawuli

- (1) Inhlawulo, nangabe umlawuli uvunywe ngekwemibandzela yesigaba se-13B seMtsetfo Wetikhwama Tempensheni, linani lemali le-R7 122,00, kanye nalenye imali leyengetiwe le-R555,21 sikhwama sempensheni ngasinye lekukhulunywa ngaso kusigaba 3(1), ngaphansi kwelulawulo lwemlawuli kanye nemali le-R0,68 lilunga ngalinye kanye nanobe ngumuphi lomunye umutfu loholelwa njalo nje ngetikhatsi letitsite kulesikhwama, kepha kungafaki ekhatsi lilunga nobe umutfu lonjalo, tinzuzo takhe kulesikhwama letingatange tifakelwe sicelelonkhokhelo nobe umzuzi wesikhwama setinzuzo.
- (2) (a) Kubalwa kwenhlawulo lekukhulunywa ngayo kusigatjana sekucala (1) imiselwe kumanani emalunga nalabanye bantfu njengobe kukhonjisiwe kutibalobalo takamuva letinikwe Mabhalane lofanele ngekwemibandzela yanobe ngumuphi lomunye umtsetfo mhla tinge-30 Inhlaba yemnyaka wetinhlawulo.
- (b) Nangabe kwendluliswa kwelilunga kusesenchubeni kantsi futsi kusesengakaphetfwa mhla tinge-30 Inhlaba yemnyaka wetinhlawulo, sikhwama semendluliseli sifanele kutsi sikhokhele inhlawulo yemalunga lendluliswako.
- (c) Lapho khona kuvunywe kubekwa esikhundleni umkhokhisikweleti nobe lapho khona kukhokhiswa imali kucolelwe kusinga se-28 seMtsetfo Wesikhwama Sempensheni, nguMabhalane ngemuva kwamhla tinge-30 Inhlaba yemnyaka wetinhlawulo, inhlawulo yalemali ikhokhwa ngalokuphelele kulowo mnyaka wetinhlawulo.
- (3) Letinhlawulo letishiwo kundzinyana yekucala (1) tifanele kutsi tikhokhwe kungakashayi umhla tinge-31 Ingci yemnyaka wetinhlawulo.

5. Inhlawulo yetikhwama temahlalaphansi (te-anuwithi)

- (1) (a) Inhlawulo, yesikhwama semhlalaphansi (se-anuwithi) lekukhulunywa gayo kusigaba 3(1), yimali le-R1 138, kanye nalenye imali leyengetiwe lelingana-0,0097% yelinani lempahla yalemali.

- (c) Lapho khona kuvunywe kubekwa esikhundleni umkhokhisikweleti wesikhwama ngemuva kwamhla tinge-30 Inhlaba yemnyaka wetinhlawulo, inhlawulo yalemali ikhokhwa ngalokuphelele kulowo mnyaka wetinhlawulo.
- (2) (a) Linanimali lalemphahla yesikhwama semhlalaphansi linanimali laleyomphahla yesikhwama lencunywe ngesikhatsi sesilinganiso ngusomshwalensi ngenhloso yekuncuma lucitfomali lwaso lolungakafakwa kusigaba 10(2)(b) kunchazelo “yetincitfomali”, kanye nanobe ngutiphi letinye timphahla letiphetfwe ngulelsikhwama kusenta kutsi sikwati kuhlangabetana netibopho temalunga aso.
- (b) Kubalwa kwenhlawulo lekukhulunywa ngayo kusigatjana sekucala (1) kumiselwe kumananimali etimphahla njengobe kukhonjisiwe kutibalobalo takamuva letinikwe Mabhalane lofanele ngekwemibandzela yanobe ngumuphi lomunye umtsetfo mhla tinge-30 Inhlaba yemnyaka wetinhlawulo.
- (c) Nangabe kwendluliswa kwelilunga kusesenchubeni kantsi futsi kusesengakaphetfwa mhla tinge-30 Inhlaba yemnyaka wetinhlawulo, sikhwama semendlulisi sifanele kutsi sikhokhele linanimali letimphahla temalunga lendluliswako.
- (3) Kubalwa kwelinanimali letimphahla tesikhwama semhlalaphansi tifanele kutsi tifake ekhatsi linanimali lekontileka, nangabe tikhona, lapho khona somshwalensi wesikhatsi lesidze, ngekubuyelwa yinkhokhelo lekhokhwa njalo ngenyanga, ukubeka emahlombe akhe kuniketa tinzuzo tenchubomgomo ngetinhloso tekusita ngetimali ngalokuphelele nobe ngalokuyicenye yelucitfomali lwesikhwama semhlalaphansi kute anikete emalunga tinzuzo ngekwemibandzela yaso.
- (4) Letinhlawulo letishiwo kusigatjana sekucala (1) letikhokhwa sikhwama semhlalamphansi tifanele kutsi tikhokhwe kungakashayi mhla tinge-31 Ingci yemnyaka wetinhlawulo.

6. Tinhlawulo Temlamuli Wesikhwama Sempensheni

- (1) Inhlawulo yeMlamuli Wesikhwama Sempensheni, wesikhwama sempensheni lesibhalisiwe nobe slesibhaliswe ngalokungakapheleli ngekwemibandzela yeMtsetfo Wesikhwama Sempensheni, sikhwama sekuvikela lidlelantfongeni kanye nesikhwama semhlalaphansi (i-anuwithi) njengobe kuchaziwe kusigaba se-1 seMtsetfo Wemali Lengenako, yimali le-R4,90 lilunga ngalinye lalesikhwama kanye nanobe ngubani lomunye umuntfu lohola imali ngetikhatsi letitsite kulesikhwama, kepha akufaki ekhatsi nanobe nguliphi lilunga nobe umuntfu lonjalo, tinzuzo takhe kulesikhwama letisele tingakafakelwa sicelelonkhokhelo.
- (2) (a) Nangabe kwendluliswa kwelilunga kusesenchubeni kantsi futsi kusesengakaphetfwa mhla tinge-30 Inhlaba yemnyaka wetinhlawulo, sikhwama semendluliseli sifanele kutsi sikhokhele inhlawulo yalamalunga lendluliswako.
- (b) Lapho khona kuvunywe kubekwa esikhundleni umkhokhisikweleti nobe lapho khona kukhokhiswa imali kucolelwe esigabeni se-28 seMtsetfo Wesikhwama Sempensheni, nguMabhalane ngemuva kwamhla tinge-30 Inhlaba yemnyaka wetinhlawulo, inhlawulo yalemali ikhokhwa ngalokuphelele kulowo mnyaka wetinhlawulo.
- (3) Lenhlawulo lekukhulunywa ngayo kusigatjana sekucala (1) ingakhokhwa kanye nalenhlawulo lekukhulunywa ngayo esigabeni sesitsatfu (3) futsi ikhokhwa ngelusuku lolushiwo endzimeni ye-3(3).

7. Inhlawulo kutinhlango temusa

Kusukela mhla lu-1 Mabasa 2006, nanobe nguyiphi inhlango temusa lebhaliwe nobe lengakabhaliswa ngalokuphelele ngekwemibandzela yesigaba-3(2)(a) seMtsetfo Wetinhlango Temusa, iyacolelwa ayikhokhiswa letinhlawulo.

8. Inhlawulo yabosomshwalensi besikhashana kanye nebabhali kanye nebalinganisibungoti baka Lloyds

- (1) (a) Inhlawulo, yanobe ngumuphi somshwalensi lobhalise ngekwemibandzela yeMtsetfo Wemshwalensi Wesikhashana kutsi ente umsebenti wemshwalensi wesikhashana, umiselwe emalini lengenako lekhokhwa njalo ngenyanga kanye netindleko, kufaka ekhatsi timali letibuyiselwako, temnyaka wasomshwalensi lophela mhla lu-1 Kholwane kuya kumhla mhla tinge-31 Indlovulenkulu yemnyaka wamanje wetinhlawulo nobe lophela mhla lu-1 Mabasa kuya kumhla tinge-30 Inhlaba yemnyaka wetinhlawulo lolandzelako, tilungiswa ngemuva kwakuphela kwemnyaka wetimali ngekuya kwelucwangingomabhuku lwemali lengenako lekhokhwa njalo ngenyanga kungakakhishwa timali letikhishwako, kufaka ekhatsi timali lotibuyiselwako.
- (b) Ngekgunganaki budze besikhatsi setimali sasomshwalensi, inhlawulo yimali lelingana ne-0,17862% wetigidzi letinge-R60 imali lengenako lekhokhwa njalo ngenyanga kungadvoswa timali letidvoswako, phindze kwengetwe-0,04123% ngemuva kwaloko, nobe-R23 596, nanobe ngusiphi samba semali lekunguyona iyinkhulu.
- (c) Silinganiso lesisebentako ekupheleni kwesikhatsi setimali sasomshwalensi sitawusebenta sikhatsi sonkhe lesiphela ngalolo lusuku.
- (2) (a) Inhlawulo, mayelana nemuntfu lokhetfwe ngekwemibandzela yesigaba-57(1) seMtsetfo Wemshwalensi Wesikhashana, umiselwe emalini lengenako lekhokhwa njalo ngenyanga kungakadvoswa timali letidvoswako temnyaka wekhalenda lophela mhla tinge-31 Ingongoni yemnyaka weetinhlawulo, kepha ibese iyalungiswa njalo ngemnyaka ngemuva kwamhla tinge-31 Ingongoni ngekuhambisa nemali lengenako lekhokhwa njalo ngenyaka kungakadvoswa timali letidvoswako leyemukelwa egameni lasomshwalensi kaLloyd eRiphabhulikhi yemnyaka wekhalenda njengobe kushicilelwe kuMbiko Wemnyaka waMabhalane weMshwalensi Wesikhashana.

- (b) Inhlawulo yimali lelinga ne-0,17862% yetigidzi letinge-R60 tekucala yemali lengenako lekhokhwa njalo ngenyanga kungakadvoswa timali letidvoswako kuphindze futsi kwengetwe- 0,04123% ngemuva kwaloko, nobe-R23 596, nonobe ngisiphi samba semali lesikhulu.
- (3) Somshwalensi wesikhashana lobhalisiwe nobe-ke lotsatfwa ngekutsi ubhalisiwe ngekwemibandzela yeMtsetfo Wemshwalensi Wesikhashana, nganobe nguliphi lelinye lemalanga wenhlawulo, ufanele kutsi akhokhe tinhlawulo letiphelele letishiwo kundzinyana yekucala (1) ngekuhabisa nendzinyana yesine (4).
- (4) (a) Lenhlawulo imiselwe emalini lengenako lekhokhwa njalo ngenyanga lelinganiselwe ifanele kutsi ikhokhelwe ngetitolomenti letimbili ngembi none mhla tinge-31 Kholwane namhla tinge-30 Lweti lwemnyaka wetinhlawulo.
- (b) Lokulungiswa lokukhulunywa ngako kundzinyana yekucala (1) kufanele kutsi kuhlanganiswe nekukhokhela kwekucala nobe kwesibili ngemuva kwekuphela kwemnyaka wetimali wasomshwalensi.
- (c) Mayelana nekulungisa kwakaLloyd lokukhulunywa ngako kundzinyana yesibili (2) kufanele kutsi kuhlanganiswe nekukhokhelwa kwangeLweti.

9. Inhlawulo ye-SAM lekhethsekile yabosomshwalensi besikhashana kanye nebalinganisibungoti baka Lloyd

- (1) (a) Inhlawulo lekhethsekile ye-SAM, yanobe ngumuphi somshwalensi lobhalise ngekwemibandzela yeMtsetfo Wemshwalensi Wesikhashana kutsi ente umsebenti wemshwalensi wesikhashana, umiselwe emalini lengenako lekhokhwa njalo ngenyanga kanye netindleko, kufaka ekhatsi timali letibuyiselwako, temnyaka wasomshwalensi lophela mhla lu-1 Kholwane kuya kumhla mhla tinge-31 Indlovulenkulu yemnyaka wamanje wetinhlawulo nobe lophela mhla lu-1 Mabasa kuya kumhla tinge-30 Inhlaba yemnyaka wetinhlawulo lolandzelako, tilungiswa ngemuva kwekuphela kwemnyaka wetimali ngekuya kwelucwangingomabhuku lwemali lengenako lekhokhwa njalo ngenyanga kungakakhishwa timali letikhishwako, kufaka ekhatsi timali lotibuyiselwako.

- (b) Ngekgungani budze besikhatsi besikhatsi setimali sasomshwalensi, inhlawulo ye-SAM lekhethsekile ilingana ne-0,00667% yemali lengenako lekhokhwa njalo ngenyanga kungakadvoswa timali letidvoswako, kufaka ekhatsi nanobe ngutiphi timali lotibuyiselwako.
- (c) Silinganiso lesisebentako ekupheleni kwesikhatsi setimali sasomshwalensi sitawusebenta sikhatsi sonkhe lesiphela ngalolo lusuku.
- (2) (a) Inhlawulo lekhethsekile, mayelana nemuntfu lokhetfwe ngekwemibandzela yesigaba-57(1) seMtsetfo Wemshwalensi Wesikhashana, umiselwe emalini lengenako lekhokhwa njalo ngenyanga kungakadvoswa timali letidvoswako temnyaka wekhalenda lophela mhla tinge-31 Ingongoni yemnyaka weetinhlawulo, kepha ibese iyalungiswa njalo ngemnyaka ngemuva kwamhla tinge-31 Ingongoni ngekuhambisa nemali lengenako lekhokhwa njalo ngenyaka kungakadvoswa timali letidvoswako leyemukelwa egameni lasomshwalensi ka Lloyds eRiphabhulikhi yemnyaka wekhalenda njengobe kushicilelwe kuMbiko WemnyakawaMabhalane weMshwalensi Wesikhashana.
- (b) Inhlawulo lekhethsekile ye-SAM, yimali lengu- 0,00667% yemali lengenako lekhokhwa njalo ngenyanga kungakadvoswa timali letidvoswako.
- (3) Somshwalensi wesikhashana lobhalisiwe nobe-ke lotsatfwa ngekutsi ubhalisiwe ngekwemibandzela yeMtsetfo Wemshwalensi Wesikhashana, nganobe nguliphi lelinye lemalanga wenhlawulo, ufanele kutsi akhokhe tinhlawulo letiphelele letishiwo kundzinyana yekucala (1) ngekuhabisa nendzinyana yesine (4).
- (4) (a) Lenhlawulo imiselwe emalini lengenako lekhokhwa njalo ngenyanga lelinganiselwe ifanele kutsi ikhokhelwe ngetitolomenti letimbili ngembi none mhla tinge-31 Kholwane namhla tinge-30 Lweti lwemnyaka wetinhlawulo.
- (b) Lokulungiswa lokukhulunywa ngako kundzinyana yekucala (1) kufanele kutsi kuhlanganiswe nekukhokhela kwekucala nobe kwesibili ngemuva kwakuphela kwemnyaka wetimali wasomshwalensi.
- (c) Mayelana nekulungisa kwakaLloyd lokukhulunywa ngako kundzinyana yesibili (2) kufanele kutsi kuhlanganiswe nekukhokhelwa kwangeLweti.

10. Inhlawulo yabosomshwalensi wesikhatsi lesidze

- (1) Lenhlawulo, yasomshwalensi wesikhatsi elsidze lobhalisiwe nobe lotsatfwa ngekutsi ubhalisiwe ngekwemibandzela yeMtsetfo Wemshwalensi Wesikhatsi Lesidze, futsi logunyatwe—
- (a) kutsatsa umshwalensi wekukhubateka munye nobe ngetulu kwamunye, umshwalesni wesikhwama, umshwalensi wetemphilo, umshwalensi wemphilo nobe umshwalensi wesikhwama sekukhokhela tikweleti, nobe munye nobe ngetulu kwamunye walemishwalensi kanye nemshwalensi wekusita, yimali leyi-R112 360, kuphindze kwengetwe-0,00837% walokucitsa imali ngaphansi kwemishwalensi yesikhatsi lesidze lengakavutfwa; nobe
- (b) kutsatsa umshwalensi wekusita kuphela, yimali le-R11 236, kuphindze futsi kwengetwe-0,00837% wetintfo leticitsa imali ngaphansi kwemshwalensi wesikhatsi lesidze longakavutfwa.
- (2) Leligama lelitsi "tintfo leticitsa imali ngaphansi kwemshwalensi wesikhatsi lesidze longakavutfwa" kundzinyana-(1)(a) na-(b) –
- (a) kusho tintfo leticitsa imali njengobe kuncunyiwe ekupheleni kwemnyaka wetimali wasomshwalensi wesikhatsi lesidze lophele ngemnyaka wekhalenda lowendvulela umnyaka wetinhlawulo, kantsi futsi linanimali laletintfo leticitsa imali tintfo leticitsa imali letingaphansi kwemishwalensi lengakavutfwa lekhonjiswe ngekucatsaniswa "neMshwalensi walokucitsa imali ngembi kwekudvosa kwalokudvoswako" kukholomu yesikhombisa (7) weSitatimende C9 se-LT2015 (Imbuyiselo Lenyenti Yemnyaka Yemshwalensi Wesikhatsi Lesidze) nobe kukholomu yesikhombisa (7) yeSitatimende C9 se-LT2015 v2 (Imbuyiselo Lefinyetiwe Yemtsetfo Yemnyaka 2015) lekhona kuwebhusayithi yeBhodi, nobe kusho kutsi, nangabe somshwalensi wesikhatsi lesidze bekete umnyaka wetimali lophele ngemnyaka wekhalenda kwendvulela umnyaka wetinhlawulo, tintfo leticitsa imali njengobe tikhonjisiwe ekupheleni kwemnyaka wetimali wasomshuwalensi wesikhatsi lesidze lophele ngemnyaka wekhalenda lowendvulela umnyaka wetinhlawulo;

- (b) akufaki ekhatsi tintfo leticitsa imali ngaphasi kwekontileka, ngekwemibandzela yasomshwalensi wesikhatsi lesidze, ngekubuyelwa yimali lekhokhwa njalo ngenyanga, kuniketa tinzuzo temshwalensi tenhloso tekuniketa imali ngalokuphelele nobe ngalokuyincenye yalokucitsa imali yenhlangano yemusa, njengobe kuchaziwe esigabeni sekucala (1) yeMtsetfo Wetinhlangano Temusa, njengobe kuchaziwe kuMtsetfo Wesikhwama Sempensheni, kuniketa emalunga aso tinzuzo ngekwemibandzela yemitsetfo yaso: Kubekwe kutsi letintfo leticitsa imali atifaki ekhatsi tintfo leticitsa imali letingaphansi kwekontileka letiphatselene ngalokukhetsekile nelilunga lelitsite lenhlangano yemusa nobe inhlangano yesikhwama sempensheni, nobe umfati/indvodza lesele, bantfwana, bomondliwa nome lobo labakhetsiwe belilunga lelitsite lenhlangano yemusa nobe inhlangano yesikhwama sempensheni.
- (3) Somshwalensi wesikhatsi elsidze lobhalisiwe nobe lotsatfwa ngekutsi ubhalisiwe ngekwemibandzela yeMtsetfo Wemshwalensi Wesikhatsi Lesidze, futsi logunyatwe—
- (a) mhla lu-1 Mabasa wemnyaka wetinhlawulo, ufanele kutsi akhokhe tinhlawulo letiphelele letishiwo kutindzinyana (1)(a) na (b) ngekuhambisana nendzinyana (4); nobe
- (b) ngemuva kwamhla lu-1 Mabasa, kepha kungakendluli umhla lu-1 Imphala yemnyaka wetinhlawulo, ufanele kutsi akhokhele incenye yetinhlawulo letishiwo kutindzinyana (1)(a) na (b) ngelinani lemali linye kube kukhokhela kunye, ngembi nobe mhla tinge-30 Lweti lwemnyaka wetinhlawulo.
- (4) Letinhlawulo letishiwo kundzinyana (3)(a) tifanele kutsi tikhokhelwe ngetitolomenthi letimbili, lekunguleti –
- (a) 50% wetinhlawulo nobe nangabe imali mbamba kute, silinganiselo lesibonakalako senhlawulo lenjena lesimiselwe kusilinganiselo lesibonakalako selinani letintfo leticitsa imali letishiwo kundzinyana yesibili (2), ngembi nobe mhla tinge-31 Kholwane wemnyaka wetinhlawulo; kanye
- (b) nemali lesele yenhlawulo ngembi nobe mhla tinge-30 Lweti lwemnyaka wetinhlawulo.

- (5) Nangabe kukhokha bekumiselwe ekulinganiseleni njengobe kushiwo kundzinyana (4)(a), kulungiswa ngekuya kwelinanimali lelingulonalona letintfo leticitsa imali letishiwo kundzinyana yesibili (2) kuhlangukanywe nekukhokhwa kwenhlawulo lokulandzelako ngemuva ngemuva kwekuncunywa kwelinanimali mbamba labuye futsi lanikwa lbhodi.

11. Inhlawulo ye-SAM Lekhetsekile yabosomshwalensi besikhatsi lesidze

- (1) Inhlawulo ye-SAM lekhetsekile, ngekwabosomshwalensi lababhalisiwe besikhatsi lesidze nobe labatsatfwa njengalababhalisiwe ngekeMtsetfo Wemshwalensi Wesikhatsi Lesidze, futsi labagunyatwe kuba nemshwalensi munye nobe lengetulu kwamunye wekusita, umshwalensi wekukhubateka, umshwalensi wesikhwama, umshwalensi wetemphilo, umshwalensi wemphilo nobe umshwalensi wesikhwama sekukhokhela tikweleti, 0,00133% wetintfo leticitsa imali ngaphansi kwemishwalensi lengakavutfwa.
- (2) Leligama lelitsi "tintfo leticitsa imali ngaphansi kwemishwalensi wesikhatsi lesidze lengakavutfwa" kundzinyana yekucala (1) –
- (a) kusho tintfo leticitsa imali njengobe tincunyiwe ekupheleni kwemnyaka wetimali wasomshwalensi wesikhatsi lesidze lowaphela ngemnyaka wekhalenda lowandvulela umnyaka wetinhlawulo. Linanimali laletintfo leticitsa imali nguleli-
- (i) tintfo leticitsa imali ngaphansi kwemishwalensi lekhojisiwe ku"tintfo leticitsa imali temshwalensi Wangembi kwekudvoswa kwetimali letidvoswako nj kukholomu yesikhombisa (7) yeSitatimende C9 se-LT2015 v2 (Imbuyiselo Lenyenti Yemnyaka Yemshwalensi Wesikhatsi Lesidze wa-2015) nobe kukholomu yesikhombisa (7) yeSitatimende C9 ye-LT2015 v2 (Imbuyiselo Yemtsetfo Yemnyaka Lefinyetiwe yanga-2015 lekhojisiwe kuwebhusayithi yeBhodi; nobe;

- (ii) Nangabe somshwalensi wesikhatsi lesidze bekete umnyaka wetimali lophele ngemnyaka wekhalenda lowendvulela umnyaka wetinhlawulo, tintfo leticitsa imali tangembi kwekudvoswa kwetimali letidvoswako njengobe kukhonjisiwe ekupheleni kwemnyaka wetimali wasomshilensi wesikhatsi lesidze lowaphela ngemnyaka wekhalenda lowendvulela umnyaka wetinhlawulo;
- (b) akufaki ekhatsi tintfo leticitsa imali ngaphasi kwekontileka, ngekwemibandzela yasomshwalensi wesikhatsi lesidze, ngekwemibandzela yimali lekhokhwa njalo ngenyanga, kuniketa tinzuzo temshwalensi tenhloso tekuniketa imali ngalokuphelele nobe ngalokuyincenye yalokucitsa imali yenhlangano yemusa, njengobe kuchaziwe esigabeni sekucala (1) yeMtsetfo Wenhlangano Temusa, njengobe kuchaziwe kuMtsetfo Wesikhwama Sempensheni, kuniketa emalunga aso tinzuzo ngekwemibandzela yemitsetfo yaso: Kubekwe kutsi letintfo leticitsa imali atifaki ekhatsi tintfo leticitsa imali letingaphansi kwekontileka letiphatselene ngalokukhetsekile nelilunga lelitsite lenhlangano yemusa nobe inhlangano yesikhwama sempensheni, nobe umfati/indvodza lesele, bantfwana, bomondliwa nome lobo labakhetsiwe belilunga lelitsite lenhlangano yemusa nobe inhlangano yesikhwama sempensheni.
- (3) Somshwalensi wesikhatsi esidze lobhalisiwe nobe lotsatfwa ngekutsi ubhalisiwe ngekwemibandzela yeMtsetfo Wemshwalensi Wesikhatsi Lesidze, futsi logunyatwe–
- (a) mhla lu-1 Mabasa wemnyaka wetinhlawulo, ufanele kutsi akhokhe tinhlawulo letiphelele te-SAM letikhetsekile lekukhulunywa ngato kundzinyana yekucala (1) ngekuhambisana nendzinyana (4); nobe
- (b) ngemuva kwamhla lu-1 Imphala yemnyaka wetinhlawulo, ufanele kutsi akhokhele ihhafu yetinhlawulo te-SAM letikhetsekile lekukhulunywa ngato kutindzinyana yekucala (1) ngelinani lemali linye kube kukhokhela kunye, ngembi nobe mhla tinge-30 Lweti lwemnyaka wetinhlawulo.
- (4) Tinhlawulo letikhetsekile letishiwo kundzinyana (3)(a) tifanele kutsi tikhokhelwe ngetitolomenthi letimbili, lekunguleti –

- (a) 50% waletinhlawulo, nobe nangabe imali mbamba kute, silinganiselo lesibonakalako senhlawulo lenjena lesimisewe kusilinganiselo lesibonakalako selinani letintfo leticitsa imali letishiwo kundzinyana yesibili (2), ngembi nobe mhla tinge-31 Kholwane wemnyaka wetinhlawulo; futsi
- (b) lemali lesele yenhlawulo ngembi nobe mhla tinge-30 Lweti lwemnyaka wetinhlawulo; futsi
- (c) nangabe kukhokha bekumisewe ekulinganiseleni njengobe kushiwo kundzinyana (4)(a), kulungiswa ngekuya kwelinanimali lelingulonalona letintfo leticitsa imali letishiwo kundzinyana yesibili (2) kuhlangukhe nekukhokha kwenhlawulo lokulandzelako ngemuva ngemuva kwekuncunywa kwelinanimali mbamba labuye futsi lanikwa lbhodi.

12. Inhlawulo yebalamuli

- (1) Lenhlawulo, ye-ejenti, ibhokha nobe-ke umuntu loshiwo kusigaba se-45 seMtsetfo Wemshwalensi Wesikhatsi Lesidze, yimali lelingan ne-0,01939900% yesamba semali lekhokha njalo ngenyanga kungadvoswa timali letidvoswako njengobe kubike uncwaningimabhuku nobe sisebenti lesibika ngetimali, njengobe kunjalo-ke, ngekwemibandzela yemsetfosimiso-4.4 ngaphansi kweMtsetfo loshiwo, futsi lowatfolwa nguleyo ejenti nobe lomunye umuntu ngemnyakaimali losandza kwendlula egameni labosomshwalensi lababhalisiwe, kanye nebhokhisikweleti bakaLloyd, nobe-R143 nobe ngusiphi lesinye samba semali lesikhulu.
- (2) Lenhlawulo lesiwo kundzinyana yekucala (1), ifanele kutsi ikhokhe kungakandluli umhla tinge-31 Imphala yemnyaka wetinhlawulo futsi ifanele kutsi imisewe kusamba setimali letikhokha njalo ngenyanga ngembi kwekutsi kudvoswe loete letidvoswako mhla tinge-31 Ingci yemnyaka wetinhlawulo ngamunye njengobe kubeka Inhlangu Yemshwalensi YaseNingizimu Afrika, kuya ngelizinga lelikhulu lemali lekhokha njalo ngenyanga ngembi kwekudvoswa kwetimali letidvoswako-196 541 059, lokulinga nelizinga lelikhulu lenhlawulo leli-R38 127.

13. Inhlawulo yemasheya kutikimu telutjalomali letihlangene

- (1) (a) Inhlawulo, yemasheya kutikimu telutjalomali letihlangane letishiwo kuNcenywe IV yeMtsetfo Wekulawula Tikimu Telutjalomali Letihlangene, samba semali le-R15 088 285, yato tonkhe tikimu taloluhlobo letilawulwa ngumphatsi lobhaliswe ngekwemibandzela yeSigaba se-42 seMtsetfo loshiwo nganobe ngusiphi sikhatsi semnyaka wetinhlawulo.
- (b) Lemali ikhokhwa ngetitolomentshi temakota lamane mhla tinge-25 Inhlaba nobe ngembi kwaloko, 30 Inyoni, 31 Ingongoni namhla tinge-31 Indlovulenkulu yemnyaka wetinhlawulo.
- (c) Letimali temakota tibalwa ngalokumiselwe kulubalobalo ekupheleni kwikota lelandzelako futsi yehlukaniselwa onkhe bonkhe baphatsi lababhalisile ngalolo lusuku.
- (2) Letinhlawulo letifanele kutsi tikhokhelwe time ngalendlela lelandzelako:
- (a) 10% wehlukaniselwa bonkhe baphatsi ngekulingana;
- (b) 60% wehlukaniswa ngekuya kwemaphothifoliyo lalawulwa ngumphatsi ngamunye; futsi
- (c) 30% wehlukaniswa ngekuya kwesamba semphahla lelawulwa ngumphatsi ngamunye.

14. Inhlawulo yetikimu telutjalomali letihlangene temave angaphandle

- (1) Lenhlawulo, lekhokhiswa yetikimu telutjalomali letihlangane temave angaphandle yavunywa ngekwemibandzela yesigaba se-65 seMtsetfo Wekulawula Tikimu Telutjalomali Letihlangene, ikhokhwa ngetitolomentshi temakota lamane, sitolomentshi ngasinye sine-
- (a) mali le-R10 517, yesikimu ngasinye;
- (b) mali le-R5 704, yephothifoliyo ngayinye; sikhwama nobe sikimu lesincane; kanye na-
- (c) 0,00031231% wemali ngemuva sekudvoswe timali letidvoswako yemphahla lelawulwa egameni lebatjalimali baseNingizimu Afrika.
- (2) Lemali ikhokhwa ngetitolomentshi temakota lamane mhla tinge-25 Inhlaba nobe ngembi kwaloko, 30 Inyoni, 31 Ingongoni namhla tinge-31 Indlovulenkulu

yemnyaka wetinhlawulo. Letimali tibalwa ngekumiselwa kulubalobalo ekupheleni kwekota leyendvulele, lubalobalo lolufanele kutsi luniketwe Mabhalane lofanele kungakapheli emalinga lange-30 ngemuva kwakuphela kwaleyo kota.

- (3) Ngekwenhloso yendzinyana yesibili (2), lolubalobalo lolufanele kutsi luniketwe Mabhalane lofanele lufanele kutsi lufake ekhatsi imininingwane yako konkhe lokutsengiwe nalokuhlanguliwe nanobe ngukuphi lokunye lokutsengiwe kwabuyiselwa eNingizimu Afrika.

- (4) Tindhawulo tikhokhelwa tonkhe tinyanga letingaphasi kwekota lefanele.

15. Inhlawulo yetikimu telutjalomali letihlangene yemphahla

- (1) Lenhlawulo, yebaphatsi besikimu selutjalomali labahlangene yemphahla lekukhulunywa ngaso kuNcenywe V yeMtsetfo Wekulawula Tikimu Telutjalomali Letihlangane, yimali le-R92 849 yephothifoliyo ngayinye.
- (2) **Letindhawulo letishiwo kundzinyana yekucala** (1) tifanele kutsi tikhokhwe kungakashayi umhla tinge-25 Kholwane wemnyaka wetindhawulo.

16. Inhlawulo yetikimu telutjalomali letihlangene yemabhondi lahlanganyelako

- (1) Lenhlawulo, yebaphatsi labalawula sikimu selutjalomali lesihlangene kumabhondi lahlanganyelako lashiwo kuNcenywe VI yeMtsetfo Lolawula Tikimu Telutjalomali Letihlangane, yimali le-R9 749, kuphindze kwengetwe imali lebalwe ngekuphindzaphindza samba semali lekweletwa banikisikweleti bemphahla(takhiwo) mhla tinge-31 Ingongoni 2015, nga-0,0186084%.
- (2) **Letindhawulo letishiwo kundzinyana yekucala** (1) tifanele kutsi tikhokhwe kungakashayi umhla tinge-25 Kholwane wemnyaka wetindhawulo.

17. Inhlawulo yeTikimu Telutjalomali Letihlangene yetikhwama letikulamanye emave

- (1) Lenhlawulo, yetikimu tetikhwama letikulamanye emave letetfulwa ngekwemibandzela yesigaba se-65 seMtsetfo Wekulawula Tikimu TelutjalomaliLetihlangene, ikhokhwa ngetitolomentshi temakota lamane, sitolomentshi ngasinye sine-
- (a) mali le-R10 517, yesikimu ngasinye;
 - (b) mali le-R5 704, yephothifoliyo ngayinye; sikhwama nobe sikimu lesincane; kanye na-
 - (c) 0,0045% wemali yemphahla lelawulwako yangemuva kwekudvoswa kwetimali letidvoswako.

Letimali tibalwa ngekumiselwa kulubalobalo ekupheleni kwekota leyendvulele, lubalobalo lolufanele kutsi luniketwe Mabhalane lofanele kungakapheli emalinga lange-30 ngemuva kwekuphela kwaleyo kota.

- (3) Tinhlawulo tikhokhelwa tonkhe tinyanga letingaphasi kwekota lefanele.

18. Inhlawulo yekuntjintjiselana

- (1) Lenhlawulo, ye-JSE Limited, kuntjintjiselana lokunikwe imvume ngekwemibandzela yesigaba se-9 seMtsetfo Wetimakethe Tetimali, yimali le-R13 923 087.
- (2) **Letinhlawulo letishiwo kundzinyana yekucala** (1) tifanele kutsi tikhokhwe kungakashayi umhla ti-10 Inhlaba yemnyaka wetinhlawulo.

19. Inhlawulo yebatfulitinsita labagunyatiwe

- (1) Ngekuya ngendzinyana yesine (4), umuntfu logunyatwe ngekwemibandzela yesigaba sesiphohlongo (8) seMtsetfo Wetinsita Tebalamuli kanye Nemeluleki Wetetimali njengekuchaza kweMkhakha I nobe V webatfulitinsita betetimali njengobe kuchaziwe kuSincumo Setidzingo Leticinile futsi Letingito

teBatfulitinsita Betetimali, 2008, kungafaki ekhatsi umtfulitinsita waloluhlobo lophindze futsi agunyatwe njengemtfulitinsita longuMkhakha II, IIA nobe III loshiwo kundzinyana yesitsatfu (3), ufanele kutsi mhla nobe ngembi kwamhla tinge-31 Imphala yemnyaka wetinhlawulo, akhokhe inhlawulo yelizinga lelikhulu le-R1 641 281, futsi ibalwa ngalendlela lelandzelako:

(a) imali lesisekelo ye-R3 459; kanye na

(b) A x R553

lapho khona-

A = samba sebantfu lababalulekile bebatfulitinsita betetimali labavunywe nguMabhalane lofanele kanye nesamba selinani lebameleli labakhetfwe ngumtfulitinsita wetimali lokhetsiwe, bese kukhishwa bantfu labangasibo lababalulekile nabo labakhetfwe baba bameleli, mhla tinge-31 Ingci yemnyaka etinhlawulo.

- (2) **Ngekuya ngendzinyana** yesine (4), umuntfu logunyatwe ngekwemibandzela yesigaba sesiphohlongo (8) seMtsetfo Wetinsita Tebalamuli kanye Nemeluleki Wetetimali njengekuchaza kweMkhakha I nobe V webatfulitinsita betetimali njengobe kuchaziwe kuSincumo Setidzingo Leticinile futsi Letingito teBatfulitinsita Betetimali, 2008, kungafaki ekhatsi umtfulitinsita waloluhlobo lophindze futsi agunyatwe njengemtfulitinsita longuMkhakha II, IIA nobe III loshiwo kundzinyana yesitsatfu (3), ufanele kutsi mhla nobe ngembi kwamhla tinge-31 Imphala yemnyaka wetinhlawulo, akhokhe inhlawulo yelizinga lelikhulu le-R1 641 281, futsi ibalwa ngalendlela lelandzelako:

(a) imali lesisekelo ye-R6 969; kanye na

(b) A x R553; kanye na

(c) B x 0,0000178575

lapho khona-

A = samba sebantfu lababalulekile bebatfulitinsita betetimali labavunywe nguMabhalane lofanele kanye nesamba selinani lebameleli

labakhetfwe ngumtfulitinsita wetimali lokhetsiwe, bese kukhishwa bantfu labangasibo lababalulekile nabo labakhetfwe baba bameleli, mhla tinge-31 Ingci yemnyaka etinhlawulo kanye na

B = samba selinanimali yelutjalomali lelawulwa egameni lemaklayenti ngekwemibandzela yeligunya njengemtfulitinsita wetetimali mhla tinge-30 Inhaba yemnyaka wetinlawulo: Nangabe tintjalomali letilawulwako letiyimali yemave angaphandle tifanele kutsi tifakwe ngesilinganisomali lesishicilelwe kuMaphephandzaba ngalolo lusuku.

(3) Ngekuya kwendzinyana yesine (4), umuntfu logunyatwe ngekwibandzela yesigaba se-8 seMtsetfo Wekweluleka Ngetimali kanye Netinsita Temlawuli njengobe kubekiwe kuMkhakha I kanye/noma kuMkhakha IV wemtfulitinsita tetimali kutsi anikete tinsita tetimali ngekuya kwemikhakha lemincane yemikhicito yetimali: Umshwalensi Wesikhatsi Lesidze wemkhakha lomncane A kanye/nobe Tinzuzo Tenhlangano Yemusa, njengobe kuchaziwe kusigaba-1(1) Sincumo Setidzingo Leticinile futsi Letingito teBatfulitinsita Betetimali, 2008, ufanele kutsi mhla nobe ngembi kwamhla tinge-31 Imphala yemnyaka wetinhlawulo, lokuya ngelizinga lelikhulu le-R1 641 281, futsi ibalwa ngalendlela lelandzelako:

(a) imali lesisekelo ye-R3 459; kanye na

(b) A x R250

lapho khona-

A = samba sebantfu lababalulekile bebatfulitinsita betetimali labavunywe nguMabhalane lofanele kanye nesamba selinani lebameleli labakhetfwe ngumtfulitinsita wetimali lokhetsiwe, bese kukhishwa bantfu labangasibo lababalulekile nabo labakhetfwe baba bameleli, mhla tinge-31 Ingci yemnyaka etinhlawulo.

(4) Batfulitinsita betetimali labagunyatiwe labamkhakhanyenti labenta incenye yetemtsetfo lefananako banesibopho sinye lesihlangene naletinyenti tekutsi bakhokhele inhlawulo yinye njengobe kushiwo kutindzinyana (1), (2) nobe (3), njengobe kunjalo. Ngekwetinhloso talokukhokhela, aba labatimele lababalulekile

kanye nebameleli balabatfulitinsita tetimali batsatfwa ngekutsi ngulabatimele lababalulekile kanye nebameleli balomtfulitinsita wetetimali logunyatiwe.

- (5) Lapho khona igunya lemtfulitinsita wetetimali lilengisiwe mhla tinge-31 Ingci 2016, kepha Mabhalane lofanele akuphelise lokulengiswa ngemuva kwaloko, lomtfulitinsita wetetimali logunyatiwe unesibopho sekukhokhela lenhlawulo kungakapheli emalanga lange-30 kupheliswe lokulengiswa, ngekuya kwelizinga lemali lelikhulu lelibekwe kutindzinyana (1), (2) na (3). Lenhlawulo ifanele kutsi iibalwe ngekumiselwa kulubalobalo lwemtfulitinsita wetetimali logunyatiwe ngelusuku lekupheliswe ngalo lokulengiswa.
- (6) Nangabe lenhlawulo leshiwo kulendzinyana ayikhokhwa, ilayisensi yemtfulitinsita wetetimali ingabanjwa ngekwemibandzela yesiba se-9 seMtsetfo Wetinsita Temlawuli kanye Nekweluleka Ngetetimali.

20. Inhlawulo yekusita ngetimali Lihhovisi le-Ombud yeBatfulitinsita Betetimali

- (1) **Ngekuya ngendzinyana** yesine (2), umuntfu logunyatwe ngekwemibandzela yesigaba se-8 seMtsetfo Wetinsita Tebalamuli kanye Nemeluleki Wetetimali, njengemtfulitinsita lofanele kutsi mhla nobe ngembi kwamhla tinge-31 Imphala yemnyaka wetinhlawulo, akhokhe inhlawulo yelizinga lelikhulu le-R239 641 281, futsi ibalwa ngalendlela lelandzelako:

- (a) imali lesisekelo ye-R885 459; kanye na
(b) A x R337.

lapho khona-

A = samba sebantfu lababalulekile bebatfulitinsita betetimali labavunywe nguMabhalane lofanele kanye nesamba selinani lebameleli labakhetfwe ngumtfulitinsita wetimali lokhetsiwe, bese kukhishwa

bantfu labangasibo lababalulekile nabo labakhetfwe baba bameleli, mhla tinge-31 Ingci yemnyaka etinhlawulo.

- (2) Batfulitinsita betetimali labagunyatiwe labamkhakhanyenti labenta incenye yetemtsetfo lefananako banesibopho sinye lesihlangene naletinyenti tekutsi bakhokhele inhlawulo yinye njengobe kushiwo kutindzinyana (1). Ngekwetinhloso talokukhokhela, aba labatimele lababalulekile kanye nebameleli balabatfulitinsita tetimali batsatfwa ngekutsi ngulabatimle lababalulekile kanye nebameleli balomtfulitinsita wetetimali logunyatiwe.
- (3) Nangabe lenhlawulo leshiwo kusigatjana (1) ayikhokhwa, ilayisensi yemtfulitinsita wetetimali logunyatiwe ingabanjwa ngekwemibandzela yesigaba se-9 seMtsetfo Wetinsita Temlamuli kanye Nekweluleka Ngetimali

21. Inhlawulo yalapho yesilondvoloti semasheya

- (1) Lenhlawulo, yeStrate Limited, lenelayisensi lokunikwe ilayisensi ngekwemibandzela yesigaba se-29 seMtsetfo Wetimakethe Tetimali, yimali le-R3 923 087.
- (2) **Letinhlawulo letishiwo kundzinyana yekucala** (1) tifanele kutsi tikhokhwe kungakashayi umhla ti-10 Inhlaba yemnyaka wetinhlawulo.

22. Inhlawulo yetimakethe tetimali tekusetjentiswa kabi kwetimakethe

- (1) Inhlawulo ye-R20 883 732 yekukhokhela tindleko tekwenta umsebenti weBhodi kanye Nekusetjentiswa Kabi Kwelihhovisi Letimakethe ngekwemibandzela yeMtsetfo Wetimakethe Tetimali, ikhokhwa yi-JSE Limited.
- (2) Lenhlawulo lekukhulunywa ngayo kundzinyana yekucala (1) ikhokhwa ngetitolomenthi temakota lamane te-R5 220 933 ngasinye sato mhla ti-10 Inhlaba nobe ngembi kwaloko, 30 Inyoni, 31 Ingongoni namhla tinge-31 Indlovulenkulu yemnyaka wetinhlawulo.

- (3) Kwengeta kulenhlawulo leshiwo kusigatjana sekucala (1), letindleko tetemtsetfo letitfolwe yiBhodi mayelana netindzaba tenkantolo tekusetjentiswa kabi kwetimakethe ikhokhwa yi-JSE Limited njalo ngekota lekweletako.

23. Inhlawulo yema-ejensi ekulinganisa tikweleti

- (1) Inhlawulo, yema-ejensi ekulinganisa tikweleti labhaliswe ngekwemibandzela yesigaba se-5 seMtsetfo Wetinsita Letilinganisa Tikweleti linani letikweleti le-R2 640 000 futsi ikhokhwa mhla tinge-31 Kholwane nome ngembi kwaloko wemnyaka wetinhlawulo.
- (2) Letinhlawulo letifanele kutsi tikhokhelwe time ngalendlela lelandzelako:
Inhlawulo yetindleko tekwenta umsebenti waMabhale lofanele ngekwemibandzela yeMtsetfo Wekulinganisa Tikweleti ngu-R2 640 000, lowehlukaniswa ngekulingana wehlukaniselwe onkhe ema-ejensi ekulinganisa tikweleti labhalisiwe mhla tinge-31 Mabasa.

LOKWETAYELEKILE

24. Kukhokhwa kwetinhlawulo

- (1) Tinhlawulo netintalo (nangabe tikhona) letishiwo kuleSatiso tikhokhwa tikhungo tetimali letitsintsekako kuBhodi ngelisheke, ipostal order, i-money order, nobe ngekwendlulisa imali.
- (2) Onkhe ema-akhawunti lesekutsikhatsi lesidze akweleta atawukhokhiswa intalo ngesilinganiso sentalo lesincane.

25. Sicelo sekucolelwa

- (1) Sicelo sanobe ngusiphi sikhungo setimali sekunikwa ngaphansi kwesigaba 15A(4)(a) seMtsetfo wekucolelwa kulokushiwo nguleSatiso sifanele kutsi sibhalwe phasi sitfunyelwe kuMphatsi Lomkhulu, Financial Services Board,

P O Box 35655, Menlo Park, 0102, ngelusuku lokungenani inyanga yinye ngembi kwelusuku lekufanele kutsi icolelwe ngalo.

(2) Lesicelo sifanele kutsi sibe neminingwane lephelele yesikhungo setimali, ligunya lemuntfu losayina lesicelo kanye nelusuku lapho khona lokucolwa, nangabe kuyaniketwa, kufanele kucale kusebenta, futsi sifanele kutsi sibeke ngalokuphelele tizatfu sekufaka sicelo.

(3) Lesicelo sifanele kutsi sifake ekhatsi-

- (a) sicingisekiso sesikhungo setimali lesitsintsekako sekunieketa, ekutfoleni sicelo laluluhlobo, Umphatsi Lomkhulu weBhodi masinyane nanobe nguluphi lolunye lwatiso nobe lwatiso loluchubekako nobe iminingwane lengafunwa yiBhodi mayelana nesikhungo nobe sicelo lesitsintsekako; kanye futsi
- (b) neminingwane yelikheli lapho khona sikhungo sitawemukela tinsita teBhodi tanobe ngusiphi lesinye Satiso lesicatjangwe kusigaba 15A(4)(b)(ii) saloMtsetfo.

(4) Satiso lesishiwo kusigaba 15A(4)(b)(ii) seMtsetfo sifanele kutsi, ngeligunya leBhodi sisetjentelwe nguMphatsi Lomkhulu ngeliposi lelibhalisiwe kulelikheli liliniketwe sikhungo setetimali ngekuya kwendzinyana (3)(b) ekufakeni sicelo sekucolwa.

26. Kukhokha lokuhlanganisiwe

Lapho khona kunobe ngumuphi umnyaka wetinhlawulo, umtimba lotsatfwa yiBhodi ngekutsi umelele ngalokuphelele umkhakha wetikhungo tetimali, ukhokhela tinhlawulo ngalokuhlanganisiwe egameni lalowo mkhakha ngekwesivumelwane lesentiwe ngulowo mkhakha wetikhungo tetimali nalowo mtimba, ibhodi ingakwemukela loko, nangabe kukhokhelwa ngekwemigomo yaleSatiso: Nangabe nganobe ngisiphi lesinye sizatfu likhokha lokuhlanganisiwe akwentiwa ngetinsuku tekukhokha letifanele, tinkhe tikhungo tetimali letitimele letitsintsekako titawuchubeka nekuba nesibopho sekutikhokhela, futsi intalo (nangabe ikhona) yaleyo mali itawubalwa ngekuya kwendzima 24(2).

27. Kuhocisa satiso kanye nekonga

- (1) Sigatjana (2), Satiso seBhodi 101 samhla ti-8 Inkhwekhweni 2015 siyahociswa.
- (2) Nangabe ngelusuku lekufanele kutsi leSatiso sicale kusebenta sikhungo setetimali sisengakakhokhi inhlawulo ngalokuphelele kanye nentalo lefanele, njengekubeka kwemibandzela yemigomo yalesatiso leshiwo kundzinyana yekucala (1), nanobe ngumuphi walemigomo, kanye naleminye naleminye imigomo yalesatiso lohambelana nemigomo loshiwo kucala, ngekwalesikhungo lesitsintsekako kanye nemali lefanele kutsi ikhishwe sitsatfwa ngekutsi singahociswa yindzinyana yekucala (1) kute kube ngulapho lesikweleti sikhokhelwa ngalokuphelele.

28. Sihloko lesifishane nekucala

LeSatiso sibitwa ngekutsi Tinhlawulo Tesatiso Setikhungo Tetimali, 2016, futsi sitawucala kusebenta ngelusuku lwekushicilelwa kuGazethi yaHulumende.