

TAXPAYERS TO BE BURDENED BY NEW TAXES

One of the cornerstones of Gear is that the total tax burden should not exceed 25% of the GDP. Last year, however, this amount already exceeded 27,4%. It seems that nothing is being done by the Government to curb this ever-growing tax burden, that is felt the hardest by middle-class South Africans. Instead, a list of new taxes or levies are proposed or are to be proposed.

LIST OF NEW TAXES AND LEVIES PROPOSED OR ARE TO BE PROPOSED :

- A Land tax. All the indications are that this tax will be implemented. It awaits only formal recommendations from the Katz Commission where it is being considered by a subcommittee. Expectations are that this tax could be levied at a rate of about 2% of the land value;
- A National Training Levy. Proposed in the Green Paper on Skills Development, an expected 1% to 1,5% tax based on payrolls;
- A levy to support a National Home Builders' registration council. Levy on value of new buildings and additions to existing buildings, both including the value of the land, to be paid by builders;
- The White Paper on Health proposes a Social Health insurance applicable to the formally employed with contributions to be shared by employers and employees;
- A national road levy to be applied as a tax on fuel an additional 6c/litre;
- A Universal Service Fund, to be financed via Telkom tariffs, will be used to assist needy persons towards costs of their telecommunication needs;
- A Capital Transfer Tax, mooted by the Katz Commission;
- An Electricity Levy to finance expansion into rural areas has been proposed by the National Electricity Regulator;
- Water Affairs Minister Kader Asmal envisages three new taxes in his proposed Water Services Bill:
 1. A levy for the discharge of waste water;
 2. A water catchment management charge; and
 3. An environmental management charge;
- A turnover tax plus airport charges has been proposed by a working group of the Department of Environment Affairs and Tourism;
- Extended maternity benefits will need to be funded through increased contributions to the UIF;
- A liquor levy is proposed to fund education, recreational alternatives and the rehabilitation of alcoholics;
- TRC Victims' Restitution Tax.

The proposed new taxes, have the potential to hitting middle-class South Africans the hardest. They are the ones who will have to pay the highest price for the unsatiable money greed of the ANC government caused by the unbridled growth of the civil service, corruption and misappropriation of funds, which is becoming worse by the day. The growing tax burden, as well as its composition, has an impact on the relative costs of doing business in South Africa, as well as the nation's willingness and ability to save.

THE NP BELIEVES IN:

Moderate taxation, with low tax rates, that -

- encourages economic growth;
- offers less reward for tax evasion;
- and the solving of problems through **good governance**.

Compiled by Jacinda Botha in accordance with Dr T G Alant, NP Chief Spokesperson on Economic and Financial Affairs, Parliament, Cape Town

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BELASTINGBETALERS DEUR NUWE BELASTINGS GEKNEL

Een van die hoekstene van GEAR is dat die totale belastinglas nie 25% van die BBP behoort te oorskry nie. Verlede jaar het hierdie bedrag egter reeds 27,4% oorskry. Dit blyk dat die Regering niks doen om hierdie swaarder wordende belastinglas wat middelklas Suid-Afrikaners die hardste tref, aan bande te lê nie. In plaas hiervan word 'n lys van nuwe belastings of heffings voorgestel, of gaan voorgestel word.

LYS VAN NUWE BELASTINGS EN HEFFINGS WAT VOORGESTEL IS OF GAAN WORD:

- 'n Grondbelasting. Alles dui daarop dat hierdie belasting gehef gaan word. Dit wag bloot op formele aanbevelings van die Katz Kommissie waar dit tans deur 'n subkomitee oorweeg word. Na verwagting sal hierdie belasting teen 'n koers van $\pm 2\%$ van die grondwaarde gehef word.
- 'n Nasionale Opleidingsheffing. Voorgestel in die Groenskrif oor Vaardigheidsontwikkeling, 'n verwagte belasting van 1% tot 1,5%, gegrond op betaalstate.
- 'n Heffing om 'n Nasionale Huisbouersregistrasieraad te ondersteun. 'n Heffing op die waarde van nuwe geboue en aanbouings aan bestaande geboue — die waarde van die grond is by albei ingesluit — wat deur bouers betaal moet word.
- Die Witskrif oor Gesondheid stel Maatskaplike Gesondheidsorgversekering voor wat van toepassing sal wees op diegene wat formeel in diens staan, met bydraes wat deur werkgewers en werknemers gedeel sal word.
- 'n Nasionale Paaieheffing - 'n belasting van 'n bykomende 6c/liter op brandstof.
- 'n Universele Dienstefonds wat via Telkomtariewe gefinansier sal word, sal gebruik word om die koste van behoeftiges se telekommunikasiebehoeftes te dra.
- 'n Kapitaaloordragbelasting wat deur die Katz Kommissie voorgestaan word.
- 'n Elektrisiteitsheffing om uitbreiding na landelike gebiede te finansier, is deur die Nasionale Elektrisiteitsreguleerder aanbeveel.
- Minister van Waterwese, Kadar Asmal, voorsien drie nuwe belastings in sy voorgestelde Wetsontwerp op Waterdienste:
 1. 'n Heffing vir die storting van afvalwater;
 2. 'n Bestuursheffing vir wateropvangdoeleindes; en
 3. 'n Omgewingsbestuursheffing.
- 'n Omsetbelasting plus lughaweheffings is deur 'n werkgroep van die Departement van Omgewingsake en Toerisme voorgestel.
- Uitgebreide kraamvoordele sal deur verhoogde bydraes tot die WVF befonds moet word.
- 'n Drankheffing is voorgestel om onderwys, ontspanningsalternatiewe en die rehabilitasie van alkoholiste te befonds.
- Die WVK se Slagofferrestitusiebelasting.

Die voorgestelde nuwe belastings het die potensiaal om middelklas Suid-Afrikaners die hardste te tref. Hulle is die mense wat die hoogste prys sal moet betaal vir die onversadigbare geldgierigheid van die ANC regering, veroorsaak deur die ongebreidelde groei van die staatsdiens, korrupsie en die wanbesteding van fondse wat daagliks vererger. Die groeiende belastinglas, asook die samestelling daarvan, het 'n impak op die relatiewe koste van sakebedrywighede in Suid-Afrika, asook Suid-Afrikaners se wil en vermoë om te spaar.

DIE NASIONALE PARTY GLO IN:

Matige belasting, met lae belastingkoerse, wat -

- ekonomiese groei aanmoedig;
- minder beloning vir belastingontduiking bied;
- en probleme deur **goeie regering** oplos.

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