

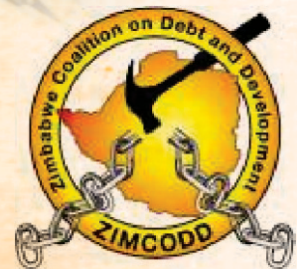
UGWALO OLUFUNDISA NGOKUQAKATHEKA KOKULUNGA KOMTHELO

Refund
Direct der
See par
and f
74L
or

Supported by:



We believe in life before death



Investing in People for Social and Economic



Investing in People for Social and Economic

UGWALO OLUFUNDISA NGOKUQAKATHEKA KOKULUNGA KOMTHELO

Copyright: ZIMCODD
226 Samora Machel Road, Eastlea, Harare, P.O.Box 8840, Harare, Zimbabwe
Bulawayo Office: 803 Charter House. Leopold Takawira, Bulawayo, Zimbabwe
Tel: +263 4 776830/1 E-mail: zimcodd@zimcodd.co.zw
Website: www.zimcodd.org.zw

OKUPHAKATHI

1.0	ISIQOKOQELA SENDABA	1
	IZIMCODD yini	1
	Iminyaka elitshumi eyokuthuthukisa umnotho olungileyo / okhululekileyo ezimbabwe	2
	Ukuqala ukubhadala umthelo ngokusemthethweni - Ukwethula ukulunga komthelo kuqamula amaketani okuba yiziphepheli lobugqili bezikwelede	3
2.0	UKUZWISISA UKUTHI KUNGANI UMTHELO ULUNGILE	5
	Ukuchasisa umthelo lokuthi kungani umthelo ulungile	5
	Singazikhathazelani ngomthelo ezimbabwe?	6
	Kungani umthelo uqakathekile	7
	Izizwe zilahlekelwa njani yinzuzo yomthelo	10
3.0	UKUTHELISA, INGQUBEKELA PHAMBILI LAMALUNGELO OLUNTU	20
	Ingcazelo	20
	Ubudlelwano phakathi kwenhlangothi ebona ngezokwemba lengqubela phambili	24
	Ukuthelisa labaswelayo: indaba yobulili	24

1.0. ISINGENISO

Okumayelana ngeZIMCODD

IZIMCODD yinhlanganiso eyasungulwa ngoNhlolanja ngo2000 ilenhloso yokukhuthaza amahlabezulu ukuthi aphaatheke ekubunjweni kwemithetho ebusayo ukuze imithetho ibe ngeyabo. Inhlanganiso yeZIMCODD ibona ubugqili obubangelwa yizikwelede ezinengi ezibhekane lezwe leZimbabwe, ukungathengiselane okulingeneyo okwenzakala phakathi kwamazwe omhlaba lokuswelakala kombuso osekela amalungelo abantu njengembangela yokungahlaliseki koluntu / kwabantu kunye lomnotho we Zimbabwe, lomhlaba wonke jikelele. IZIMCODD iyethula inhlelo eziqondiswe:

- Ekufundiseni amahlabezulu
- Ukunikeza amathuba okuxoxisana kulabo abaphathekayo kunhlelo ezitshiyeneyo
- Ukuphatheka ekubumbeni imithetho yenhlalo kanye lomnotho wabantu, lombuso kusukela eziqintini, ezigabeni kanye lomhlaba wonke jikelele

Isigodlo seZIMCODD sise Harare besokusiba lamanye amawofisi koBulawayo leMutare ukuze abone ngokuqhutshwa komsebenzi enhlangothini zombili zelizwe ezithi iningizimi lenyakatho. Ngaphansi kwenhlelo zokuthuthukisa impilo yabantu emaphandleni, iZIMCODD isebenza labalimi botshinda eGokwe leChecheche ukuze bancedise abalimi ukuthi balwisane lobugqili kwezokuthengiselana.

Umbono wethu

Yikuletha intuthuko ebantwini, kunhlalo yabo, kwezomnotho, lombuso oqondileyo kusetshenziswa inhlanganiso yabantu elokukhalipha okukhulu.

Izifiso zethu

Ukunikeza abantu beZimbabwe ulwazi lamandla okuqeda inhlupho lobugqili bomnotho, ukuthengiselana okungalingananga lobugqili kwezomthelo, lokubumba inhlelo kanye lokukhuthaza abantu ukuthi bengabambeleli ezindleleni okwakuqhutshwa ngazo izinto kudala (neo-liberal.)

Inhloso yethu

- Ukuphakamisa ulwazi lwamalunga EZIMCODD mayelana lokuhlaziya umnotho kanye lokukhuthaza ukuphatheka kwalabo abakhangelelwa phansi.
- Ukucubungula kanye lokukhuthaza ukumela uzulu kwezolwazi mayelana lezikwelede, ukuthengisa lentuthuko engapheliyo.
- Ukubumba inhlelo kwezomnotho lokuhlalisana ezingasetshenziswa.
- Ukubumba ukumanyana kwesizwe lokukhokhela ekusungulweni kwenhlanganiso ezenhlalakahle lokubuswa kwelizwe.

IZIMCODD ililunga leJubilee South Global network, Southern Africa People Solidarity Network leAFRODAD kulezinsuku isebenzelana lenhlanganiso yeZimbabwe Social Forum (ZSF).

1.1 IMINYAKA ELITSHUMI EYOKUTHUTHUKISA UMNOTHO OLUNGILEYO / OKHULULEKILEYO EZIMBABWE

Kusukisela ekubunjweni kwayo iZIMCODD isisebenze lamalunga ayo kwezokuletha umnotho okhululekileyo okuyinsika yalinhlanganiso ngaphansi kohlelo lweCPED (the Civil Participation in Economic Development Programme) okuluhlelo olubona ngokuphatheka kwabantu kwezentuthuko. IZIMCODD isebenza ngaphansi kweCPED ilezifiso ezilandelayo:

- a) Ukuthuthukisa ulwazi lwezomnotho kumalunga ayo, lalabo abakhangelelwa phansi ukuba labo baphatheke okuzwayo ekubunjweni kwemithetho.
- b) Ukukhokhela ekuhlaziyeni, ekukhuthazeni kanye lokumela umphakathi ukuze kubunjwe izinqumo ezithuthukisa abantu ngokwezikwelede lokuthengiselana okuletha impumelelo.
- c) Ukudala inhlelo ezifaneleyo ezomnotho lenhlalakahle yabantu.
- d) Ukubumba umanyano wesizwe lokwakha indlela ezilobuciko obuphezulu kwezokuhlalisana lomnotho okhululekileyo elizweni.

Sokube lemibhalo lemfundiso embalwa ebantwini emayelana lomnotho lenhlalakahle kunxwanelwe ukugcwalisa injongo le. IZIMCODD isiphatheke ekufundiseni abantu mayelana ngesikwelede selizwe, lokuba isikwelede lesi siphazamisa njani inhlalakahle lamalungelo abantu. Ingwalo lamagwaliba amayelana ngokusungulwa kwenhlanganiso ephilayo ekhangela ngenhlalo lomnotho olungile sokwethulwa ngeminyaka edlulileyo kugoqela okulandelayo kodwa ayisikho konke lokhu:

Ngomnyaka ka2003 iZIMCODD yethula amagwaliba amathathu amayelana ngokufundisa lokuqeqetshisa izizalwane ngokuzwisisa izikwelede kusukela kwabaswelayo labakhangelelwa phansi. Lokhu kwakuhlanganisela:

- (i) Ukuzwisisa isikwelede.
- (ii) Ukuthi isikwelede silethani enhlalweni yabantu.
- (iii) Ukusungula inhlanganiso emela amalungelo abantu kwezomnotho.

Inkulungwane ezimbalwa zaqeqetsha ngesikhathi sonaleso labantu basebenanzelela ukuthi isikwelede selizwe yiso esikhokhelayo ukuba babeyizigqili, yikho bakhalela amalungelo abo kwezomnotho lokusungulwa kwemithetho esekela abantu abaphansi kulokuthi kukhangelwe indaba ezibanzi ezomnotho welizwe lonke, ikakhulu okwenziwayo okokugxila kwezombolo kulokukhangela indaba yokuthuthukiswa kwabantu.

Ngomnyaka ka2010 iZIMCODD yethula igwaliba lesibile olumayelana ngokuncedisa abantu ukubana bazwisise isikwelede selizwe okuhlanganisela intuthuko yelizwe lomhlaba wonke jikelele kwezomnotho. Impikiswano mayelana lokuvuselelwa komnotho lokuqondiswa kohlupho lwesikwelede kwaqhutshwa zingcitshi kutshiywa izifiso zabantu phandle. Lelo gwaliba elitsha elokufundisa kusukela phansi lalijonge ukubuyisela impikiswano emphakathini ngolimi olulula ukuze kuphakanyiswe ulwazi lwabo, lemibono lokuphatheka kwabo kwezentuthuko. Igwaliba lesibili selinikeze intshukuntshu lenkuthazo yokubana bale indlela ezingani zilobuqili ezilethwa zingcitshi ezokuvuselela umnotho kungakhangelwa inhlelo lokuhlupheka kwabantu.

Ngomnyaka ofanayo oka2010 iZIMCODD yaqhelisa impikiswano yesikwelede selizwe iyisusa ekuzwisiseni isikwelede lenhlupho zaso yayiletha ekutheni abantu bazwisise ubudlelwano phakathi koluntu lendalo, lombuzo wokuthi owayelesikwelede somunye ngubani waqhela engqondweni zabantu. Igwaliba elokufundisa abantu mayelana ngobudlelwano phakathi kwendalo loluntu lwethulwa ngenyanga kaMfufu ngo2010. Kwafunyanwa ukuthi umbono obanzi ngokwezikwelede umqoka kufiswa ukuthi kube lendlela evumakalayo mayelana lemithetho ebona ngezomnotho lenhlalakahle kazulu. Umbono lo usekelwa yilabo ababona ngamalungelo abantu emhlabeni wonke jikelele ukuthi indaba yezikwelede iyedlula okwemali kuphela kodwa igoqela imbali, amalungelo abantu, okwendalo, ukuguquka komumo womkhathi lokwemba amatshe aligugu.

Eminyakeni le elitshumi IZIMCODD isinanzelele ukubana ukucubungula ngenhlelo eziqondane labantu mayelana ngezomnotho kubangelwa yikuswelakala kwemali, lokhu bakunanzelele ukuthi kunganqotshwa kuphela ngokufundisa amahlabezulu acindezelwe ngumthetho. Imfundiso leyi izabanceda ukubana bamelane lenhlupho lezi lokubabambanisa lomhlaba wonke jikelele ekulwisaneni lokucindezelwa lokhu.

1.2 ukwethula ukulunga komthelo kuqamula amaketani okuba yiziphepheli lobugqili bezikwelede

Eyinye inhloso yeZIMCODD yikubumba imithetho eqondileyo eyokuletha ingqubekela phambili kwezomnotho lenhlalakahle. IZIMCODD isiyenze umsebenzi wokukhokhela lokumela abantu kungxoxo ezimayelana lomnotho welizwe yabuya yapha ezinye indlela ezokukhangela uhlu pho olubangelwa yikukhangeli umnotho (obanzi – ilizwe lonke) okungelani lokuthuthikisa abantu. IZIMCODD ikulethe sobala ukubana ukuba yizigqili ngokweyama encedweni kulethwa ezweni kulezibopho ezingalungelanga ilizwe okutshiya abantu sebecwile kakhulu phakathi kodubo.

Umpathintambo wogatsha lwezemali lenotho yelizwe waletha imibono emine eyokwehlisa izikwelede. Indlela zakhona zigoqela ezilandelayo.

- (i) Umnotho owenziwa elizweni.
- (ii) Ukuguqula izikwelede zomnotho.
- (iii) Ukulandela izinqumo zokuguqula umnotho ezabunjwa eParis.
- (iv) Izinqumo zamazwe alezikwelede eziphezulu kakhulu HIPC (Highly Indebted Poor Countries Initiative).
Izinqumo ezilethwa ngamanye amazwe mayelana ngomnotho lombusazwe zidala impikiswano lokungamukelwa ngabantu ngoba zibuya zilenhloso yokubana ilizwe libe lilokhu lisebugqilini. Injongo yokubuthanisa inotho etholakala elizweni yiyo eyamkelekayo njengoba kuyikho okukhalelwa ngabantu.

Ukubuthanisa inotho yelizwe njengendlela yokuthuthukisa ilizwe sokube yinto eqakathekileyo endabeni zokuletha intuthuko njalo kuyindlela yokubalekela izikwelede lokucela uncedo kwamanye amazwe. Esikhathini esidlulileyo obekumqoka kwezentuthuko bekujonge ukwehlisa uncedo lokuboleka ngaphandle kwelizwe. Okwesikhathi eside ukuqoqa indleko phakathi kwelizwe bekungaqakathekiswa kungenani lokuthi yiyo indlela ebizancedisa kwelizayo. Izizatho zibangelwa yikwesaba umnyama ongelampisi kwezingcitshi. Ukuze iZimbabwe ikhululeke ebugqilini ephakathi kwabo kumele ibuthelele amatshe aligugu lokunye okutholakala

endalweni njengendlela yokuthuthukisa ilizwe njengoba kuyabe kulicebo elibunjwe nguzulu. Umthetho yiyo indlela ephambili yokubuthelela imali yokuthuthukisa ilizwe, indlela le ivumela ababumba umthetho ukubana babele inzuzo ngokulingeneyo ebantwini abaleholo eliphezulu kusiya kulabo abahola imali ephansi. Umthetho unikeza uhulumende indlela ezibanzi, amandla, lomlandu wokuthuthukisa ilizwe kungalandelwa inhloso lezibopho zamazwe apandle okuhlanganisela uncedo lemali ezibolekiweyo. Ukusebenzisa imithelo etholakala elizweni kunikeza uhulumende inkululeko ukubana anikeze inhlelo ezilomnkantsho ezinjengempilakahle, imfundo, impentsheni lokuthuthukisa izakhiwo elizweni kulandelwa indingeko zakhona.

Okwakhathesi imithelo yeZimbabwe igqela iValue Added Tax (VAT) okungumthelo ofakwa ezintweni ezithengwa ezitolo, cooperate tax – ikhopharethe tax, lo ngumthetho obhadalwa ngamankampani, Pay As You Earn (PAYE) okungumthethe obhadalwa yizisebenzi ezihola imali ephezulu, kube lomthetho weExcise and Duty Tax – ongumthelo obhadalwa ngabantu abathenga izinto ngaphandle kwelizwe, kube le Presumptive Tax – umthelo obhadalwa ngosomabhizimusi abasakhulayo. Kungalandelwa indlela lezi kuzayenza wonke umuntu apha theke ekubhadaleni imithelo leyo ikakhulu amakhampani amakhulu atholakala emazweni amanengi abizwa ngokuthi ngamaMultinational Companies. Lokhu kungaphathisa ilizwe ukubana likhululeke ebugqilini bokweyama kuncedo lwangaphandle kwelizwe.

IZIMCDD yiyo ekhokhelayo ekufundiseni uzulu ngobubi bezikwelede lempumela yobugqili lokumela ukubana izikwelede lezi zihloliswe kakhulu. Kodwa ukumela ukucitshwa kwezikwelede kutshengisele ukuthi ayisiyo ndlela esemthethweni njalo kunzima. IZIMCDD izaqhubeka phambili ngemizamo yayo yokukhulumisana labantu lokubumba imithetho mayelana ngokulunga komthelo okuletha ingqubekela phambili kulokugxila ezikweledeni okuletha ukuthi seyame kakhulu kuncedo oluvela ngaphandle.

2.0 UKUZWISISA UKUTHI KUNGANI UMTHELO ULUNGILE.

2.1 Ukuchasisa umthelo lokuthi kungani umthelo ulungile

Ezinye inhlanganiso zihlala zikhankasela indlela ezilungileyo zokuqhutshwa komthelo, lokuqakatheka komthelo ekuletheni ingqubekela phambili lenhlalakahle okuqakathekiswa loba yilabo abazithi bayingcitshi ngamalungelo abantu okugoqela abenyakatho labeningizimu. Kwabanengi indaba yomthelo yinsindabaphenduli okumele itshiyelwe izingcitshi. Indaba yomthelo ingakhanya inzima kodwa yindaba eqakatheke kakhulu okungamelanga iphongukhangelwa nje. Indlela eziqondileyo njalo ezifaneleyo ezokubutha imali yomthelo kumele zisetshenziswe ukuze isizwe sancedakale. Yisikhathi esiqakathekileyo esingasetshenziswa ukwabela inotho kuzulu ukuze kuqondiswe ubuyanga lokungalingane emphakathini. IZIMCODD ikubeka sobala ukubana ukuphatheka kakhulu enhlangothini zonke, kungaba yizakhamizi, kwezempilakahle, kwezemfundo loba ababona ngamalungelo ezisebenzi lababona ngamalungelo abomama.



Imicijo kokhokhelayo

Uzulu ubona indaba ezimayelana ngomthelo zifuna ulwazi oluphezulu okudala ukubana bangabi lendaba lawo ngakho kuqakathekile ukuveza egcekeni kulabo abazaphatheka kulokhu kungelani lemibono yabo ngomthelo. Kuqakathekile njalo ukukhipha ingqondo ezingahambelani lokwemithelo.

Ingxoxo



1. Veza imicabango ngokomthelo elizweni. Yiphi imihlobo yomthelo oyaziyo, yiphi oyibhadalayo wena siqu sakho? Veza imibono yakho / nika ingcazelo yomthelo?
2. Ungaveza kanjani isimo sokuthelisa elizweni kusukela kumthelo obhadalwa ngumuntu munye ngamunye kusiya kowamakhampani? Ubona angani umthelo uqakathekile na ekuthuthukiseni isiqinti? Nika imizekeliso evela esigabeni sakho.
3. Ngombono wakho yikuphi okucabangela ukuthi kungenziwa ekubutheleleni lekusetshenzisweni kwemali yomthelo.



Nanzelela lokhu: Abaphatheka kuhlelo lolu bakhululekile ukuletha imibono lengcazelo zabo ngokumayelana ngomthelo kanye lokulunga komthelo. Abaphatheke kuhlelo bazaveza abaxoxe ngakho kuchaywe.

Ingcazelo



Bumba ingcazelo eyodwa uthathela kulezo ekade ziphiwa ngabaphatheki, ekubumbeni ingcazelo le qaphela lokhu:

Umthelo: Yimali ebhadaliswa nguhulumende lamaqembu awezwekazi ukuphathisa indleko zikahulumende.

Izilinganiso zomthelo lokuthi yikuphi okufanele kubhadalelwe umthelo kuhlelwa yiziphathamandla zikahulumende.

Ukuthelisa: Lokhu kugoqela izinqumo ukuthi kuyini okuzathela, ngubani othelayo, uthela kanjani, lendlela zokubuthelela lokusetshenziswa komthelo. Ukuphatheka kwabantu kuqakathekile ngoba yibo abathelayo ngakho kumele bancedakale.

2.2 SINGAZIKHATHAZELANI NGOMTHELO EZIMBABWE?

Akula esinye isikhathi esidlula lesi elizweni leZimbabwe esoluhlaziya ngokulunga komthelo – ngaphandle kwalesi njengoba ilizwe lisendleleni yokuvuselela umnotho.



Izeluleko kokhokhela uhlelo / isifundo

Julisa ingqondo labaphathekayo baveze okwayenzakalayo emnothweni welizwe eminyakeni elitshumi eyedlulileyo, ubunzima obabakhona, okukhangelelweyo labangakwenza bona ngokwabo ekuvuseleleni umnotho welizwe.

Engxoxweni yenu ubudlelwano phakathi komthelo lengqubekela phambili kumele kuvezwe egcekeni ngendlela ebalulekileyo njalo kukhanye ukuthi yikho okumqoka. Umbuso osebenza kuhle njalo oyenelisa ukugcwalisa izifiso zikazulu kumele weyame ekubutheleleni umnotho wawo ngemithelo. Ukusebenzisa imithelo ngendlela eqondileyo, kudala inkuthazo yokubana kube lombuso olungileyo lokwehlisa ubugwelegwele lobudlwangudlwangu.

Emhlabeni wonke jikelele ohulumende bathwele gadalala ngokubutha imithelo eyeneleyo ukuba bayisebenzise ekuthuthukiseni amazwe abo ngendlela eyamukelekayo. Amazwe asathuthuka njengeZimbabwe ahlanguana lemigoqo eminengi egoqela inhlanganiso ezixegayo ezokubutha imithelo, osomabhizimusi abanengi abasakhulayo abasabalale elizweni, futhi kubalobunzima bokuhuga osomabhizimusi abavela ngaphandle okudala ukuthi babelemithelo ephansi kakhulu esetshenziswa kubi ngamanye amakhampuni amakhulu labanye osomabhizimusi. Ezikhathini ezinengi indlela zokuthelisa azinanzi izifiso zabayanga okubangela ukuthi abantu bazonde bacine bengaboni uncedo lomthelo.

2.3 Kungani umthelo uqakathekile



Izeluleko kokhokhelayo

Khathesi abaphathekayo sebelokwamukela okuthize ngokomthelo lendingeko yokulunga komthelo ekuletheni intuthuko. Bavumele ukubana batsho ukuthi umthelo ulungeleni lokuthi umthelo oqondileyo ungathuthukisa njani izabelo zabo.

Abantu abanengi bacabanga ukuthi umthelo mubi ngoba ubathathela inzuzo yabo, kodwa lokhu ayisikho njengoba sizwile ngaphambilini. Uma kukhangelwa ngelihlo lomnotho oqondileyo lamalungelo abantu imithelo iqakatheke ngezizatho ezine ezilandelayo:



Imali: Imali yokubhadala imisebenzi eyenzelwa uzulu

Izimali zomthelo ziyenelisa ukusetshenziswa emisebenzini eqakathekileyo kuzulu. Njengoba uzulu enguye oletha umthelo, ngakho ulungelo lokubana ayenzwele imisebenzi emihle lelungelo lokutsho ukubana imali yomthelo isetshenziswe njani. Ingatsha zonke zilengxenye eqakathekileyo eyokwenzela uzulu imisebenzi eqakathekileyo.



Imicijo kokhokhelayo

Vumela abaphathekayo ukubana batsho ukuthi bafuna imali etholakala emithelweni isetshenziswe njani. Kumele bananzelele ukuthi uma bekhankasela ukuthi imali yomthelo ithuthukise okwemfundo, impilakahle lokutholakala kwamanzi ahlanzekileyo lokunye okuqakathekileyo kuzulu ukuphatheka kwezemithelo kumele kube mqoka kulokweyama ezimalini ezivela ngaphandle kwelizwe.



Ukwabiwa kutsha komnotho – ukuze kuqedwe ubuyanga lokungalingani kwamathuba

Imithetho elungileyo kwezemithelo iyakhokhela ekwabiweni okululingeneyo komnotho welizwe. Indlela ezinhle zokuncedisa uzulu ezibalise phezulu ngeyinye indlela yokuqondisa ubuyanga lokungalingani kwamathuba njengoba abayanga bezenelisa ukuyama kuphela encedweni oluvela kuhulumende. Ekwabiweni kutsha komnotho kumele kuqalise kwabanothileyo (amakhampani) kuyiwa kwabampofu izibonelo (omama, abantwana, abalupheleyo) lo ngumzekeliso owomthelo olobunono obukhulu.



Imicijo kokhokhelayo

Kulesi sigaba veza kwabaphathekayo ukuthi indlela zokubutha umthelo zigoqela ezilentuthuko lalezo ezibuyisela muva. Nika izibonelo. Uma uhulumende ebutha umthelo eyame kumakhampani amakhulu lababo abalezakhiwo ngakwelinye icele engathelisi labo abalomholo ophansi lokhu kuvezwa njengentuthuko (progressive taxation). Ngakolunye uhlangothi ukweyama kakhulu emithelweni etholakala kwezokudla, amafutha ezimota lokunye okunengi akubathinti abanothileyo kodwa kuletha umthwalo kwabampofu (regressive tax).

Xoxa labaphathekayo baveze imibono yabo mayelana ngeVAT (umthelo otholakala empahleni ezisetshenziswa malanga wonke) nguzulu. Ilizwe leZimbabwe lisebenzisa umthelo weVAT ongumthelo obuyisela emuva njalo othwalisa abampofu nzima. Amazwe amanengi asathuthukayo eyame emthelweni weVAT ngenxa yokubana abantu abanengi bayazisebenza okudala ukuthi kubenzima ukubutha imithelo lokubandezelwa yinhlanganiso eziletha uncedo lezikweleda amazwe imali, nomakunjalo ukweyama kakhulu emthelweni weVAT kudala ukungalingani kwezomnotho elizweni.



Ukumelwa: ukwenza ohulumende babe lomlandu ebantwini

Uma usebenza kwezombusazwe lokubana ohulumende babe lomlandu indaba yomthelo kumele ibe mqoka. Ukuthelisa akweyami ekubutheni imali kuphela kodwa kwedlula khonalapho, ngoba kuyingxenye eqakathekileyo ehlanganisa ukwakhiwa kwelizwe lombuso kazulu okhululikileyo. Kulokunye ukuphenywa okwenziwayo emazweni alikhulu eliletshumi lantathu (113) kusukela ngomnyaka ka1971 kusiya koka1997. Ukuphenya lokhu kwaveza ukubana ukwethula kumbe ukukhweza imithelo kungayenzelwanga kumbe ukuthuthukisa inhlobo kazulu kukhakhela izizalwane ukubana zifune amalungelo azo.

Abakhankasayo bahlala bephikisana lohulumende lapho bekhweza kumbe besebenzisa imali kazulu ngendlela ezingaqondanga ezigoqela ubugwelegwele. Emazweni amanengi ukufakwa kwemithelo engaqondanga sokudale ingxabano lokunika uzulu idlabuzane lokumela amalungelo akhe kwezenhlalakahle lakwezombuso, lokhu kwananzelelwa kusukela ekubunjweni komthelo wakuqala elizweni le Ngilandi kusiya ku Boston Tea Party le VAT eminyakeni yama 1990 elizweni le Ghana. Ubudlelwano phakathi komthelo oqondileyo lokubunjwa kukahulumende olomlandu labantu kulezigaba ezilandelayo.

Ukuxoxisana kwabaphatheke kwezokubuthelwa komthelo kudala isivumelwano phakathi kukazulu obhadala imithelo lophatheka kukhetho lwamabandla ombusazwe, labomongameli abakhangelelwe ukubuthanisa lokusebenzisa imali zomthelo ngendlela ezizaletha intuthuko ebantwini ababakhethileyo. Imithelo iveza imisebenzi kahulumende ebantwini njalo iphoqelela ohulumende ukuthi bananze umlandu kazulu.

Okuqakathekileyo yikuthi indlela eziqondileyo ezokubuthanisa umthelo ziqakathekile ekubumbeni ubudlelwano phakathi kwabohulumende lezizalwane ngoba nxa izikhulu kungakhanyisela ukuthi zibhadala njani imithelo kukhupha intshukuntshu kwabaphansi ukuthi babhadale imithetho.

- Uhulumende oyame emalini yomthelo udinga umnotho ophilileyo ukuze abuthelele, lokhu kugoqela izizalwane lamankampani athuthukileyo okuzabangela ukuthi uhulumende abelesifiso sokukhangela indingeko zabo.
- Ukuze kubuthelelwe imithelo okulengqubekela phambili, ohulumende badinga indlela ezinhle ezicacileyo ezilobukhokheli obuqotho. Kungasenani, nxa uhulumende engavezi umsebenzi wakhe egcekeni njalo abantu bengelalwazi izizalwane azingeke zibeke uhulumende umlandu. Ukungabi lolwazi lokuthi kubuthelelwe malini njalo ivela ngaphi kudala ukubana abantu bangabi lamandla wokuletha imicijo ukuthi imali ingasetshenziswa njani. Ukuswelakala kolwazi lendlela ezifihlakeleyo ezisetshenziswa ngohulumende yindlela ezibangela ukuthi uzulu aswele amandla okwenza uhulumende ayenze umlandu wakhe, ngakhoke ukukhankasela ukuthi uhulumende asebenze okusemehlweni abantu njalo aphe uzulu inkululeko ukuthi athole ulwazi yindaba emqoka okusamele itshutshiswe sikhathi sinye kukhuthazwa ngokulunga komthelo. Inhlanganiso ezinengi kanye labakhankasayo sebethole indlela zokubana ohulumende lozulu babelane ulwazi lokuba lomlandu ebantwini babo.



Umcijo kokhokhelayo

Veza ukuqakatheka kokulunga komthelo enhlangothini zonke emkhankasweni lo. Onozindaba lababona ngezombusazwe kabakhankasele amalungelo okuphiwa ulwazi mayelana ngezomthelo. Uzulu ulungelo lokubakwazi ukuthi ngubani obhadaliswa umthelo, ukuthi kubuthelelwa malini lokuthi imali yakhona isetshenziswani.



ukuhlelwa kutsha kwentengo: yezinto ezikhanya zizimbi kuzulu⁵ lokukhuthaza ubuhle kuzulu

Imithelo ingasetshenziswa ukwenza kweliseke ukubona ukuthi intengo lenzuzo etholakala ngokulungiswa lokusetshenziswa kwezinye izinto/impahla kuvezwa ngenengo yazo. Lokhu kungaphunyelelwa ngokukhweza imithelo okuzadala ukubana abantu bengafinyeleli intengo yakho kunqabele ukubana bayenze izenzo ezingafunakaliyo, isibonelo : ukufaka umthelo egwayini ukuze kubelempilakahle kumele kukhangelwe ukuthi abampofu kuzabaphatha njani.

⁵ *Ibid*



Umicijo kokhokhelayo

Bana lengxoxo labaphathekayo batsho ukuthi yikuphi okumele kutheliswe kakhulu lokuthi kungani besitsho njalo. Kabatsho futhi ukuthi yikuphi okumele kubelomthelo ophansi.



Ukubuyisela inkululeko lokuzuza inkululeko ebugqilini boncedo lwangaphandle kwelizwe lezikwelede

Njengokuveziweyo egwalibeni leli veza ukuthi ukulunga komthelo kunganikeza njani amathuba engqubekela phambili lokuqeda ukweyama kwelizwe encedweni elivela ngaphandle kweZimbabwe.

Amazwe amanengi asenyakatho eyame kakhulu kusizo abaluthola ngaphandle okubangela ukuthi umlandu ube kulabo ababanika imali. Njengalokhu okwalethwa yiESAP, okwabangela ubunzima empilweni kazulu, okokuthi akumelanga sibeke ithemba lethu kikho. Umthelo ulempilo ende uma kuqathaniswa lemali yokubolekwa. Ukubhadalwa kwezikwelede akumelanga kuqakathekiswa ukwedlula ukwenzela abantu imisebenzi eqakathekileyo. Indlela eqondileyo ngeyokubana ilizwe libuthelele umnotho walo okuba yikho okunikeza abantu inkululeko lomlandu.



Imicijo kokhokhelayo

Veza sobala ukuthi inzuzo etholakala ekuqoqeni imithelo yehlisa ukweyama kakhulu encedweni oluvela ngaphandle kweZimbabwe osokudale isikwelede esikhulu. Imithelo inceda ohulumende lezizalwane ukuthi zingangeni emjibileni wokuba yizigqili zezikwelede lokutshiyela izizukukwane ezilandelayo izikwekede ezinkulu.

2.4 Izizwe zilahlekelwa njani yinzuzo yomthelo



Imicijo kokhokhelayo

Qakathekisa imicijo elandelayo ekuqaliseni kwengxoxo. Vumela abaphathekayo ukuthi baxoze ngamakhampuni asebenzela ezigabeni zabo. Bavumele ukubana baqambe amabizo amakhampuni wonalawo, imisebenzi eyenziwa yila makhampani kanye lokubana bayeneliswa yimithelo ebhadalwa ngamakhampuni lawa?

- Uma amazwe asathuthukayo engakhweza umthelo afike ku15% okwenzuzo yelizwe, imali enjenge \$200 billion ngomnyaka ingatholakala. Lokhu kuvezwa yinhlanganiso yeAction Aid Estimates.
- Amazwe enyakatho alahlekelwa yimali enjenge \$160 billion ngomnyaka kubangelwa ngoguluva abangafuni ukuhlawula umthelo njengokuhlolisisa kwenhlanganiso yeChristian Aid. Imali le idlula khatshana imali abayithola ngokukwelede.

- Kusukela ngo1980 kusiya ku2008 ukudlala umacatshelana kuzwekazi leAfrica kwezomthelo kubangele ukuthi izwekazi lilahlekelwe yimali esukesela ku\$854 billion kusiya ku1.8 trillion (lokhu kuvezwe luphenyo olwenziwa yiGlobal Financial Integrity).
- Inhlanganiso yeIMF ifanisela ukuthi ngo1999 imali engange 4.6 trillion kumbe ingxenywe yabosomabhizimusi abathenga lokuthengisa ngaphandle kwelizwe yayifakwe endaweni ezinsitha.

Izahluko ezidlulileyo ziveze okunye okuqakathekileyo ngokwemithelo. Izigaba ezilandelayo zihlose ukutshengisa ukuthi ohulumende balahlekelwa njani ngokwemithelo. Uma imali ezitholwa ngemithelo zitshaphazeka kuyadala ukuthi izizukulwane zingatholi inzuzo evezwe egwalibeni ngaphambilini. Ukulahlekelwa kwezomthelo kutholakala emazweni wonke, anothileyo laswelayo, kodwa kulesisindo kakhulu emazweni asenyakatho.

Amazwe amanengi asenyakatho ahlaselwa yindubo ezidabuka ngaphakathi kwawo. Ingatsha ezibona ngokuqoqwa komthelo ziyaxega okudala ukubana zehluleke ukuqoqa imithelo. Ubunengi babantu abazisebenzayo kubangela ukubana kubenzima ukukhangela intuthuko kwezomnotho lokubuthelela imali zomthelo, lobugwelegwele kuhulumende lalabo ababutha imithelo kuqeda uthando lethemba kwababhadala umthelo.

Emhlabeni wonke jikelele amazwe asenyakatho athwele nzima ikakhulu ilizwe leZimbabwe. Amazwe amanengi enyakatho abhekana lodubo lokusebenzisa imithetho exegisa amalungelo okubuthelelwa komthelo. Amanye amazwe abhekane lohlupho lwezimiso ezikhuthaza imithelo eyaziwa ngokuthi yimithelo yokuvumelana (tax concensus). Lokhu kubuyisela emuva (Regressive). Ukuncintisana emizanyweni yokuhuga abantu bangaphandle sokubangele ukuthi ohulumende bayehlise imithelo benika abantu laba amakhefu awokuthi bengatheli njengendlela yokubahuga. Phezulu kwakho lokhu akulamlandu uma ukhangelane lezivumelwano lamakhampani amakhulu abhekane lezokwemba.

Kumgceke ukuthi ukungasebenzeli egcekeni kubangela ubugwelegwele obukhulu. Ukufihlwa kwendlela zokusebenza kwamakhampani amakhulu (MNCS) ngemithelo okumele beyibhadale kutsho ukubana amakhampani lawa ayake acatshela lokubhaldala imithelo. Ukungacaci kwenzuzo ezitholwa ngamkhampani amakhulu kubangele ukuthi amakhampani lawa kube lula ukubana bafihle inzuzo yawo emazweni asenyakatho.

Isigaba lesi sizahlola lokudonsela muva okokuthelisa kungakakhangelwa okwela phandle mayelana ngokuguqula imithetho ngokuthelisa, kube sokuphethwa ngendaba yokufihlwa kwemali okubangela ukungabhadalwa lokubalekelwa komthelo.

⁷ IMF Background Paper: *Offshore Financial Centers, 2000*

Izinto ezingqabelayo ezitholakala phakathi kwelizwe

Ukuxega kwezingatsha ezibuthelela umthelo lobunengi babantu abazisebenzayo.

Indlela zokusebenza zengatsha ezibuthelela umthelo zifuna ukulungiswa masinyane. Kujayelekile ukuthi kufakwe imali encane kakhulu eyokuthi kuhlaziywe ngempumelelo yamakhampani okubangela ukuthi amakhampani amanengi asenyakatho aqambe amanga mayelana ngenzuzo ayenzayo, njalo ukucubungula kwakhona kukalutshwane.

Phezulu kwalokhu ababona ngezokubuthwa komthelo emazweni asenyakatho bahlangana lobunzima ekuhloliseni izingwalo zemali ikakhulu awama (MNCS) njengoba amakhampani lawa etholakala emazweni amanengi njalo esebenzisa ubuqili ekuvezeni inzuzo yabo. Abanengi babalekela ukubhadala iVAT lokungeniswa kwezinto okungekho emthethweni elizweni ngezinye inhluho ezibhekane lababuthelela umthelo enyakatho.

Umnotho wamazwe amanengi enyakatho ugxile kakhulu ebantwini abazisebenzayo okudala uhluho olukhulu kungatsha ezibuthelela umthelo. Olunye udubo ludalwa yikuthi abantu labosomabhizimuzi abancane basebenzisa imali kulokuthi basebenzise amabhanga ekubhadaleni, okubangela ukuthi kubenzima ukulandela impumela yabo.

Ngasikhathi sinye kumele abantu labosomabhizimuzi abasakhulayo bakhuthazwe ukuthi babhalise amakhampani abo, lokubhadala umthelo. Okungabakhuthaza yikuthi banikwe isiqiniseko sokuvikelwa kwempahla yabo, ukuncediswa kanye lokusekelwa kwamabhizimuzi abo. Ngenxa yobunengi kwabantu abazisebenzayo uhulumende ubona kungcono ukusebenzisa umthelo weVAT obuyisela emuva, ngoba kulula ukubutha umthelo owezinto ezisetshenziswe ngabantu lulokubutha umthelo ebantwini abasabaleleyo.

Phezulu kwalokhu amazwe asenyakatho alohlupho olukhulu lokuphenya lokuthonisa amacala wokungabhadalwa komthelo. Isibonelo yilizwe leGuatemala phakathi kweminyaka 2001 kusiya ku2003 lapho okwakulamacala angu 1 295 ahanjiswa emthethwandaba, phakathi kwenani leli amane kuphela ayeneliseka ukusebenzeka. Elizweni leHonduras isiphathamandla esibona ngezomthetho saveza sobala ukuthi sethusekwa ngokufihlakeleyo ngenxa yokuthi kwakucutshungulwa amacala abantu ababebalekela ukubhadala umthelo. Amazwe amanengi asenyakatho alohlupho lokuthi kuqhatshwe izisebenzi ezilutshwana okubangela ukuthi abantu abalemisebenzi efananayo bengatheliswa ngokulungeneyo, kungenani lokuzimisela kwezisebenzi zengatsha zokuqoqwa kwemithelo. Ukungaqakathekisi umthelo okwenziwe ngabantu abanengi kuba ngumgoqo emazweni alembuso exegayo, ukuqilibizela kugcwele lokuswelakala komdladla ngababusi ukuthi baluqede uhluho lolu.

Lokhu kudala ukubana uzulu angabi ledlabuzane lokubhadala umthelo ngoba ebona abanohileyo bebalekela umlandu wokuhlawula imithelo.

Ukungenela kwezombuso lobuqili kungatsha zokubuthelelwa komthelo

Njengezinye ingatsha ezinengi nje, ugatsha olubona ngezemithelo lalo luhlangana lendubo ezinjengokungenela kwababusayo, ubuqili lokungaphathwa kuhle komsebenzi, isibonelo; ezweni le Indonesia esinye isiphathamandla sezomthelo esasesileminyaka emithathu kuphela emsebenzini satholakala silenqwabanqwaba zezimali ezidlula Rp 100 billion (\$10 million) yena ehola \$800 ngenyanga. Sokuhlolisiswa icala leli isiphathamandla lesi saveza ukuthi esinye isikhulu kwezombangazwe sangenela kulokhu sabhadala imali ngasese sibalekela ukubhadala imithelo. Iziphathamandla ezinengi sezabotshwa ngenxa yaleli cala. Amacala aloluhlobo adala ukubana uzulu engathembi indlela youkuqoqwa komthelo, njalo ayehlisa idlabuzane lokusebenza kulabo abasebenzela ingatsha zomthelo. Udubo lolu alubhekananga lamazwe asenyakatho kuphela.

Amazwe asenyakatho njalo alodubo olukhulu uma sikhangele ukubuthwa komthelo, ngenxa yokungenela kwamazwe angaphandle ekumiseni imithetho yawo okwenza kubenzima ukuqoqa umthelo kuhle. Indlela zokuqoqa umthelo emhlabeni wonke jikelele kusekela izifiso zabalamandla amakhulu.

Indonsela ngaphandle ngokwezomthetho (external influence on tax policy)**Ukuncintisana kwezomthelo:**

Ukuncintisana lokuphumelela kwezomthelo kweyame ekumanyaneni kokusetshenziswa kwemali emhlabeni wonke jikelele. Eminyakeni engamatshumi amathathu edlulileyo amazwe azame ukuhuga amazwe angaphandle ukuthi bathuthukise umnotho wabo ngokunikeza imithelo ephansi njengendlela yokukhuthaza amazwe lawo ukuthi asebenzele emazweni abo, kwezinye izikhathi bethembisa ukugcina imfihlo yenzuzo yabo (financial secrecy). Inhlanganiso ezigoqela iIMF World Bank, Regional Development Banks le European Union ziyakukhuthaza lokhu.

Abasekela umqondo lo bathi ukwehliswa kwemithelo kuqakathekile ekuhugeni amakhampani akwamanye amazwe okuletha imisebenzi eminengi, inzuzo, ukulethwa kolwazi olutsha, izakhiwo ezintsha lokuxhumana kwamakhampani aphakathi kwelizwe, Kodwa ukwehliswa komthelo lokhu ukuze kuhuge amakhampani ahandle kuletha imibuzo eminengi. Uma kulandelwa ukuhlaziywa okwayenziwayo kwamanye amazwe kutshengisa ukuthi ukuhuga amakhampani ahandle ngokuwayehlisela umthelo akulethi inzuzo engatholakala ngokuwabhadalisa umthelo. Inhlanganiso ye IMF isicebisa amazwe ukuthi kungabi lamakhampani angabhadali umthelo lokuthi izindlela ezisetshenziswa ukuhuga lawa makhampani zibe sobala njalo kumumathwe kunhlelo zokusetshenziswa kwemali (National Budget).

Amakhampani ahugwa ngalezi indlela atholakala ukubana awananzi amalungelo ezisebenzi njalo ancinezela abanikazi bomhlabathi lapho abasebenzela khona. Amakhampani anje ayehluleka ukuletha ulwazi abayabe belithembisile lokuhlenganisa amafekithali aphakathi kwelizwe, lokhu kusekelwa yinhlanganiso yeWTO encitsha ohulumende ilungelo lokubamba amakhampani lawa ngamandla ukuthi aveze iqiniso ngomsebenzi wabo. Ukwehliswa kwemithelo lokhu akuphathisi ukuhuga amakhampani aletha ingqubela phambili, njalo akuniki abantu amandla lenkululeko yokwenelisa ukukhetha kuhle phakathi kukahulumende olomthelo

ophezulu ochitha imali enengi lalowo olomthelo ophansi osebenzisa imali encane. Ekucineni abanqobayo ngamaMNCS ngoba betshayanisa ohulumende amakhanda ukubana bathole imithelo ephansi. Abantukazana yibo abalahlekelwayo kakhulu ngenxa yabohulumende abalahlekelwa yizimali zomthelo. Lapho okungqikilana khona inkunzi ezimbili utshani yibo obuthwala nzima.

Indawo ezikhethekileyo zokuqhuba amabhizimusi



Imicijo kokhokhelayo

Buza abaphethekayo umbuzo mayelana ngamaExport Processing Zones. Lokhu kuzayendlalela ukubana abaphathekayo bazwisise ubudlelwano obukhona phakathi kwezomthelo njalo baqathanise okwenzakala eZimbabwe lasemhlabeni wonke.

Ohulumende bajayele ukunika amakhulu kwezomthelo (tax breaks) ngokufaka indawo ezikhethekileyo (SEZ's). Indawo lezi ziyabe zilemthetho yemithelo engafani laleyo etholakala kwezinye indawo elizweni. Igama leli (SEZ) liqukethe okunengi okugqela amafree trade zones, amaExport Processing Zones, lamaFree Zones okwaziwa ngokuthi ngamaMaquilas kumbe Maquiladoras.

Indawo lezi ezibikwe phezulu zilembali embi enhlanganisela ukuphathwa kubi kwezisebenzi lokususwa kwabantu emhlabathini wabo. Njengomzamo wezizalwane ukuqondisa ukungalingani lokhu, izizalwane zicina zikhankasela ukulunga komthelo endabeni zazo.

Amakhulu/ ukungabhadalwa komthelo enhlangothini lokwemba

Esinye isigaba lapho amazwe enyakatho alahlekelwa khona kakhulu kusenhlangothini lokwemba lakwezemigodi. Ukwemba kwaziwa kakhulu ngokuletha ukubhidliza kwendawo lendawo ehlala abantu, njalo amakhampeni okwemba lawa aziwa kakhulu ngokwehluleka ukudala ubudlelwano phakathi kwalapho abasebenzela khona lokuthuthukisa umnotho welizwe okungakhuthaza ukukhula kwamakhampeni azimeleyo lokuletha ingqubekela phambili. Kanye lokuletha imisebenzi emitsha. Lokhu kubangelwa yikuthi amakhampeni ahandle abuya lemitshina, imali, ingcitshi kanye lobukhokheli. Ngemva kokugebha amakhampeni lawa athwala amatshe lawo ewase ngaphandle kwelizwe ukuthi ayololongwa. Ngenxa yokuba amakhampeni lawa asebenzisa imali enengi kakhulu ekwembeni kubangela ukubana adale imisebenzi emilutshwane. Yikho osokudale ukuthi kube lombono obanzi owokuthi into emqoka mayelana ngengqubela phambili elethwa ngokwemba lazwekazi leAfrica yikubana kubekwe umthelo kugatsha lolu. Emazweni anotho kakhulu kwezendalo ezigoqela ukwemba, uhulumende engazuza imali enengi kakhulu ngemali yokubongwa ngamakhampeni asebenzela elizweni kanye lemithelo etshiyeneyo.

Ukunikeza amakhampeni lawa amakhulu adlulisa amalawulo kuyancindezela injongo yokubuthelela umthelo njengoba amaMNCS amanengi aqilibezela ohulumende ukuthi nxa befuna ukuthi bafake imali yabo elizweni kumele bakhululwe ekubhadaleni imithelo etshiyeneyo. Izivumelwano lezi zikhuthaza ubuqili njengoba kuyabe kungekho sobala okudala ukubana umphakathi lezinye ingatsha zikahulumende zehluleke ukubona ukuthi kutholakale malini kwezokwembiwa njalo lokuthi imali etholakalayo isetshenziswe njani kubudget yelizwe.

Ukukhululwa kwemithetho yokuthengiselana okukhokhelela ekulahlekeni kwemithelo

Ukukhululwa kwemithetho kwezokuthengiselana ngenye indlela ohulumende basenyakatho abalahlekwelwa khona yimali yomthelo. Amazwe asenyakatho amanengi eyame kakhulu emalini etholakala emithelweni efakwa empahleni ezivela ngaphandle kwelizwe, ngoba imithelo leyi ilula ukuyibutha, uma kuqathaniswe leminyane imithelo. Imali etholakala emithelweni leyi yi 1/3 yemali etholwa nguhulumende kwamanye amazwe iyabe iphezulu kakhulu.

Uma kukhangelwe eminyakeni edlulileyo ngenxa yezixwayiso lezimiso ezibekwe yiWorld Bank leIMF amazwe amanengi ayehlise imithelo yawo osokudale ukubana bathole inzuzo encane kakhulu emalini ezitholakala ngokuthelisa. Namhlanje izivumelwano ezinengi ezenziwayo mayelana ngokuthengiselana zilokhu zidonsela phansi inzuzo etholwa ngamazwe iyabe iphezulu kakhulu.

Uma kukhangelwe eminyakeni edlulileyo ngenxa yezixwayiso lezimiso ezibekwe yiWorld Bank leIMF amazwe amanengi ayehlise imithelo yawo osokudale ukubana bathole inzuzo encane kakhulu emalini ezitholakala ngokuthelisa. Lanamhlanje izivumelwano ezinengi ezenziwayo mayelana ngokuthengiselana zilokhu zidonsela phansi inzuzo etholwa ngamazwe asenyakatho.

Uma kukhangelwa okwaphumayo emhlanganweni weUnited Nations Conference on Trade and Development (WTO) kukhangelwa ukuthi amazwe engalahlekelwa yimali engange \$64 billion ngenxa yokulahlekelwa ngumthelo wokungenisa imali emazweni. Imali le iphezulu okuphindwe kane kuleyo amazwe asenyakatho azayithola ngokuthengiselana okuphindiweyo. Kunkulumo ezisaqhutshwa lalezo ezabhalwana phansi phakathi kweEU lamanye amazwe ezwekazi, aweCaribbean lawePacific (ACP) okwaziwa ngokuthi Economic Partnership Agreements lakho kuzabangela ukulahlekelwa yimali okukhulu emazweni aleminotho exegayo, kubangelwa yikulahlekelwa ngumthelo lo. Ilizwe leCote d'Ivoire licatshangelwa ukuthi lizalahlekelwa yi\$83 million ngomnyaka, okuyimali elingana lemali abayisebenzisa kwezempilakahle ebantwini abayingxenyane yesigidi.

Inhlanganiso yeIMF lamanye amaqembu kuzivumelwano zemithelo isikhankasela ukuthi kusetshenziswe umthelo weVAT endaweni yeminyane imithelo yezokuthengiselana kodwa njengokuvezwe ngaphambilini umthelo weVAT ngumthelo obuyisela emuva. Kulandelwa ukucutshungulwa okwayenziwayo kutholakala ukubana inzuzo etholakala ngomthelo weVAT iphansi kakhulu uma iqathaniswa laleyo etholakala nxa kusetshenziswe imithelo yokuthengiselana. Emazweni angakathuthuki IVAT leminyane imithelo iletha 1/3 eyemithelo eyabe ingatheliswanga, lokhu kudala ukubana kuswelakale imali yokuphathisa uzulu.

Ukufihlwa kwenzuzo kukhokhelela ekucatsheni kwezokubhadalwa komthelo

Sesihlolisise indlela ezisetshenziswa ngohulumende ekuhugeni abantu bangaphandle ngokwehlisa imithelo, ukungabhadalisi umthelo le engaqoqwayo okukhulu kwenzuzo okudala ukubana kubelokucatshelana lokubhadalwa kwemithelo. Bunengi ubuqili obungasetshenziswa ukuze kungabhadalwa umthelo.

Ubuqili kwezokuthengiselana

Kucatshangelwa ukubana inani elingamatshumi ayisithupha ekhulwini emhlabeni lokuthengiselana lwenzakala phakathi kwamaMNCS, lapho ingatsha zawo ezitshiyeneyo ziyabe zithengiselana impahla. Ukucatshela ukubhadala umthelo kutholakala kakhulu kuma MNCS alengatsha emazweni amanengi ayanelisa ukuguqula inzuzo yawo okumele ibhadale umthelo? Enye indlela esetshenziswa ngamaMNCS ukubalekela ukubhadala umthelo yikudlala ngentengo yempahla zabo emazweni atshiyeneyo. Ubuqili bokudlaliswa kwentengo kugogqela ukuthengiselana kwamaMNC ngentengo engaphansi kumbe ephezulu kulentengo yokuthi kungakhanyi ukuthi impahla ithengiswa malini ukuze aqile ekubhadalweni komthelo. Izimiso zokuthengiselana emhlabeni zidinga ukubana amakhampani afake intengo ezintweni abazilungisayo leminyane imisebenzi yabo kungani akulabudlelwano phakathi kwawo, njalo kufane lalokho okwenzakalayo nxa bethengiselana nje, kodwa kunzima ukubeka intengo empahleni ethile. Ngenxa yalokhu ikhampani ingenelisa ukuthengisa ezinye izinto ezenziwa ngenye ikhampana yayo phakathi kwamaMNC ngokusebenzisa intengo eziphezulu kumbe phansi kakhulu. Amakhampani lawa anikeza inzuzo kwezinye ingatsha zawo ngenhloso yokuthi ebhadale umthelo ophansi.

Nxa lokhu kungenzakala abakhankasela ukulunga komthelo bakubiza bethi yiTransfer mispricing. Njalo ngokufanayo uma kusenziwa ngamakhampana atshiyeneyo kubizwa kuthiwe yifalse invoicing, konke lokhu kubizwa kuthiwa yitrade mispricing. Kucatshangelwa ukubana amatshumi amahlanu ekhulwini kwezokuthengiselana eLatin America lamatshumi ayisithupha ekhulwini kuzwekazi leAfrica asebenzisa intengo engayisiyo ngengxenyane elitshumi ekhulwini.

Amazwe alahlekelwa yinzuzo ngalezi ndlela yilawo angabayanga ngoba abengatsha zokuqoqa imithelo ezilolwazi kanye lokuswelakala kwengcitshi ezokuhlolisisa ngalokhu okuyabe kusenzakala. Ukungasebenzeli mgceke lokufihlwa ekubikeni ukusetshenziswa kwemali kubangela ukuthi ingatsha ezibona ngokuqoqwa komthelo ziyehluleke ukuthola ukuthi kumele ziphiwe malini ngoba amakhampani kawabanjwa ngamandla ukuthi abike, inzuzo yawo, lezinye ingatsha zawo kubohulumende lapho abasebenzela khona. Ngakwelinye icele amaMNCS alemali enengi lezindlela eziphicayo ezokusebenza ezokufihla inzuzo yawo okwenza kubenzima kwababutha umthelo emazweni asenyakatho.

Ukulahlekelwa okungabangelwa yiTrade Mispricing

Inhlanganiso yeChristian Aid icabangela ukulahlekelwa kwamazwe asenyakatho ngenxa yeTrade mispricing kufika ku\$160 billion amadola eMelika. Izibonelo ezilandelayo ziveza ukulahlekelwa kwanye amazwe:

- Ngomnyaka ka2007 ilizwe leBangladesh lalahlekelwa yimali engange US\$ 172.6 million kwezomthelo kubangelwa yitrade mispricing uma kukhangelwa kwezokuthengiselana phakathi kweEU leUSA, kwezokuthunga lokukrosha. Emzameni yokukhuthaza ukukhula lokhu uhulumende wabeka imali yokukhuthaza ubungcitshi lemali yokusekela ukuthengiswa kwempahla ngaphandle kwelizwe kodwa loba kunjalo uhulumende walahlekelwa kakhulu yimali yomthelo ngenxa yetrade mispricing.
- Ngomnyaka ofanayo, iVietnam layo yalahlekelwa yimali efika kuUS\$171 million kuthi njalo iPakistan yalahlekelwa yiUS\$152 million.
- iKenya icatshangelwa ukuba yalahlekelwa yimali engange US\$2 billion phakathi kweminyaka ka2000 kusiya ku2008 ngenxa yemali eyayiphuma elizweni okungekho emthethweni, okulingana lamatshumi ayisikhombisa ekhulwini uma kukhangelwa uhlelo lokusetshenziswa kwemali elizweni okomnyaka ka 2010 kusiya ku2011 eyayi US\$2.7 billion. IKenya Revenue Authority (KRA) icwayisisa ukusebenza kwamaMNC agoqela amakhampani abona ngezokuthengisa amaluba ngokusebenzisa itransfer mispricing njengendlela eyabangela ukulahlekelwa yimali okukhulu. Umnumzana John Njiraini oyisiphathamandla kwezomthelo eKenya ubika ukuthi ezinye ingatsha ziyabika ukuthi zilahlekelwe zona zingalahlekelwanga, ngakho kusacutshungulwa ukuthi azisebenzisanga kubi itransfer pricing.

Ukubika kwezwe linye ngalinye

Kuqakathekile ukubana amakhampani asebenzele egcekeni kuwonke amazwe lapho asebenzela khona. Ukubika kwezwe linye ngalinye yisikhali esingasetshenziswa ukubana amaMNC asebenzele egcekeni njengoba siveze ukubana ukubalekela ukubhadala umthelo luhlupho lomhlaba wonke jikelele. Kugoqela ubuqili bokusetshenziswa ngamakhampani njalo ngokuyekethiswa komthetho eyokuthelisa okuvumela amaMNC ukuthi ayenelise ukuthwala inzuzo isiya kwelinye ilizwe ngenjongo yokwehlisa umthelo okumele bawubhadale ngenzuzo zawo. Ukubalekela ukubhadala umthelo okukhulu kangaka okwenzakala emhlabeni wonke jikelele kubangelwa yikungasebenzeli egcekeni kwamMNC's ikakhulu uma kukhangelwe izingwalo zabo zokusetshenziswa kwemali. Ukusebenza ngendlela ecacileyo kwamaMNC kungaphathisa ingatsha ezikhangelane lokunceda uzulu kanye labohulumende ukubana babanikeze umlandu wokuhlawula umthelo okuhambelana lenzuzo yabo.

Umqondo lo wasungulwa ngabakhuthaza ngokulunga komthelo khathesi usuzuze useleko lweEU njalo sokuze kwafika kunhlanganiso ezigoqela, OECD leUnited Nations Tax Committee lezinye ingatsha ezitshiyeneyo.

Ukungasebenzi mgceke kwamakhampani kayisiyo yodwa indlela yokubalekela ukubhadala umthelo kodwa okunye kubangelwa yikuswelakala kobudlelwano phakathi kwamazwe uma kukhangelwa indaba zomthelo. Ukufihla lapha okusetshenzelwa khona kunganqabela indlela ohulumende abangabutha ngazo imali njengoba kuvumela amakhampani lawa labanye abantu ukubana babuthelele impahla zabo khatshana lababona ngokubhadalwa komthelo.

Indawo ezifihlakeleyo (Ezibizwa kuthiwa ngama Tax Havens)

Kubikwa ukuthi kulendawo ezifihlakeleyo ezingamatshumi amahlanu kusiya kwezingamatshumi ayisikhombisa emhlabeni ezivumela amakhampani labantu abanothileyo ukubana bafihle inotho lenzuzo yabo ukuze babalekele ukubhadala umthelo. Indawo lezi zenza kubenzima ukuzithola. Abezokulunga komthelo bacabangela ukuthi imali efihlwe nsitha ingaba kubo US\$11 trillion okubangela ukuthi abezomthelo belahlekelwe yiUS\$255 billion ngomnyaka. Indawo ezinsitha lezi zibangela ukuthi ingatsha ezibona ngezemali emazweni anothileyo lampofu zilahlekelwa yimali enengi, kodwa ukulahlekelwa lokhu kubonakala kakhulu emazweni asenyakatho ampofu angeke amelane lokulahlekelwa lokhu. Kwezinye izikhathi indawo lezi zisetshenziswa ukugcina imali yokufumbathisa ohulumende kumbe ukufihla inzuzo entshontshwe kuhulumende.

Indawo ezinsitha lezi zivumela amaMNCS labantu abanothileyo ukuthi bavule izikhwama ezingaziwayo ngabanye, njalo amagama abo agcinwa nsitha kunye lawa labo abangayenelisa ukuthatha imali kuzo izikhwama lezi. Lokhu kuyenza ukubana umthelo oyabe umele ubhadalwe enzuzweni le ungasaziwa.

Ukuphona ulwazi mayelana ngomthelo (Automatic Tax Information on Exchange)

Inhlanganiso ezizimele zodwa zikhuthaza ukuthi kungabi lenkethabetshabi ngokuphona ulwazi ngokwezomthelo ukuze kuqedwe udubo lwendawo ezinsitha, eziyizo ezibangela ukuthi abantu bayekele ukubhadala umthelo. Isivumelwano lesi sitsho ukubana amazwe ayenelise ukuthola ulwazi ngokwenzuzo eyenziwa ngamakhampani labantu endaweni ezinsitha. Lokhu kuzahlomisa amazwe ngolwazi oluqakatheke kakhulu ngokuphathwa kubi komthelo lendawo lapho okumele kuphenywe khona.

Njengokwenziwe kulesi sahluko umthetho ngokwezomthelo ulempumela enkulu njalo uqakathekile kakhulu kunhlelo zama CSO's kusukela ekukhululeni imali eyenhlelo zenguquko kusiya ekunciphiseni ibanga eliphakathi kwabanothileyo labayanga. Emazweni amanengi indaba ezimayelana lokomthelo ziphethwe ngosomabhizimusi lalabo abanothileyo kuphela. Indingeko zabo zitshiyene kakhulu lezomphakathi ikanti izinqumo ngokwezemali yizo eziqakatheke kakhulu / yizo ezimqoka. Kuqakathekile ukuthi uzulu aphe umbono wakhe mayelana ngezomthelo ukuze kube lombono obanzi mayelana ngomthelo, kumbe kulethe inkuthazo kumithelo leyi lempumela engaba khona kuzulu wonke.

Okokwenza

Ikhasi leli linika okhokhelayo labaphathekayo ithuba lokwabelana ulwazi abalutholileyo ngesikhathi sokuqeqetshiswa njalo bethule okungenziwa ngalokho abakuhlolisise emuva. Indlela lezi kumele zisetshenziswe njengenkokhelo yokuthi izimiso lezi zizoyenziwa njani.

Imicijo kokhokhelayo

Engxoxweni lezi amaqembu kumele aqambe okungenziwa ukubana kube lomthelo olungileyo. Tshono ukuthi imithelo elandelayo:

- yeVAT le Pay As You Earn (umthelo obanjwa emholweni womuntu iqondile na, uyakwazi ukuthi iya ngaphi na, kuyini okungenziwa ukuthi kuthuthukiswe ukuqoqwa lokusetshenziswa kweVAT, uzakwenzani ngendaba ezivezwe ngaphambilini?
- Ilungelo lokuthola ulwazi – khanyisa ukubana ilungelo lokuthola ulwazi, ukukhankasela ngokolwazi kokwezemithelo, ukunikeza abathungameli umlandu wokuthi baveze inzuzo yabo, lokuthi inzuzo le bayisebenzisa njani njalo lokuthi imali kumele isetshenziswe ngaphi.
- Khankasela ukuthi izikwelede zimbi lokubana ukubuthelela umnotho phakathi ezweni kuyindlela eqondileyo.
- Wothini hatshi kubugwelegwele. Abasebenzela ugatsha lwe ZIMRA lokuqoqwa kwemithelo kumele baveze inzuzo.

Umsebenzi 1 Sizikhathazelani ngomthelo? Ukumela inhlanganiso yethu.

Injongo: Ukuveza ukuthi kungani umthelo uqakathekile enhlanganisweni lasezigabeni ezitshiyeneyo.

Ingxoxo



Ingxoxo ngamaqembu: Xoxisanani ngalokhu elikutadishayo lamazwi acutshwe esahlukweni esithi “Sizikhathazelani ngomthelo: Kambe izibonelo eziveziweyo ziqakathekile kubo na? buza amaqembu ukuthi baxoxe ngendlela umthelo oqakatheke ngawo enhlanganisweni zabo lezigabeni abavela kuzo. Nxa amaqembu esexoxa bayekele babelane abakutholileyo.

3.0 Ukuthelisa, ingqubekela phambili lamalungelo oluntu

3.1 Izingcazelo



Imicijo kokhokhelayo

Sungula ngokubuza umbuzo kwabaphathekayo ngengcazelo zabo ngokubana ingqubekela phambili lamalungelo oluntu kuyini. Bhala amalungelo abakuphe wona lengcazelo zawo, uzinamathisele lapho ezikhanya khona. Abaphathekayo bangatsho izizatho ezokuthi kungani umthelo uqakathekile ekuletheni ingqubekela phambili lamalungelo oluntu ikakhulu uma sikhangele ezenhlalakahle lomnotho kanye lamalungelo ezemvelo bethathela ezigabeni ezidlulileyo.

Imicijo kokhokhelayo

Sungula ngokubuza umbuzo kwabaphathekayo ngengcazelo zabo ngokubana ingqubekela phambili lamalungelo oluntu kuyini. Bhala amalungelo abakuphe wona lengcazelo zawo, uzinamathisele lapho ezikhanya khona. Abaphathekayo bangatsho izizatho ezokuthi kungani umthelo uqakathekile ekuletheni ingqubekela phambili lamalungelo oluntu ikakhulu uma sikhangele ezenhlalakahle lomnotho kanye lamalungelo ezemvelo bethathela ezigabeni ezidlulileyo.

Ingqubekela phambili

Amalungelo oluntu athathwa njengemfanelo yawonke umuntu ngesizatho sokuthi ungumuntu. Amalungelo oluntu apiwe wonke umuntu emhlabeni okutsho ukubana umuntu angafaka uhulumende lomphakathi umlandu. Amalungelo lawo agxile esimisweni sokuthi bonke abantu bayalingana njalo balelungelo abangeke balithathelwa okuvikela izimilo zabo lokuba ngumuntu kwabo. Ukumiswa kwamalungelo oluntu emhlabeni wonke jikelele (UDHR) kuthathwa njengenziki lesisekelo esabangela ukuthi kunanzwe amalungelo oluntu emhlabeni.

Amalungelo agoqela ezomnotho, inhlalakahle lamalungelo abona ngamasiko (ESCR) agxile ku (UDHR) lawo. Amalungelo la avikela abantu ukuthi bathole okubafaneleyo kwezomnotho, inhlalo lamasiko abo. Isibonelo: ilungelo lokuthola umsebenzi, ilungelo kwezempilakahle, ilungelo lokuthola imfundo lelungelo kwezamasiko amqoka ESCR afakiwe ngaphansi kwezinqumo zeUDHR. Ngomnyaka ka1996, iESCR eyayisungulwe ingaphansi kweUDHR yathuthukiswa futhi kwafakwa indlela zokuthuthukisa izimiso zayo. Ngomnyaka ofanayo iUN yamukela izivumelwano ezimbili ezaletsa inkuthazo endabeni ezimayelana ngamalungelo abantu ku(20th century) njalo kukhanya kuqhubeka kusizukulwane sakhathesi (21st century). Izivumelwano ezenziwayo zigoqela esibona ngamalungelo oluntu lawombusazwe (ICCPR) lesivumelwano somhlaba wonke esibona ngamalungelo omnotho lokuhlalisana lamalungelo amasiko abantu (CESCR). I CESCR iphendla indlela ezizanika abantu ilungelo lokuthola umsebenzi, ilungelo lokubumba lokuba lilunga lenhlanganiso ezimela izisebenzi, ilungelo lokuthola uncedo kuhulumende, ilungelo lokuthola ukudla, ukuthola indawo yokuhlala, ukugqoka lokuthola imfundo.

Kuzwekazi leAfrica, iAfrican Charter on Human and People's Rights (ACHPR) iyinsika / inziki ekubunjweni kwamalungelo abona ngezomnotho, ukuhlalisana kwabantu lamalungelo kwezamasiko. njengeECESCR ikhuthaza njalo ukuthi kube lamalungelo okuthola umsebenzi, kwezempilakahle lemfundo.

Izimbabwe yavumelana leICESCR le ACHPR ngakho ilomlandu ukubana ibeke izimiso ezizaletha impumela enhle ngamalungelo abona ngamasiko ezizalwana zayo. Kodwa umgoqo ovimbela uzulu wakwele Zimbabwe ukuthi athole lawa malungelo yilokho okumunyethwe kusigaba (III)b kusisekelo sombuso seLancaster esitsho ukubana noma wuphi umthetho kumbe isivumelwano esamukelwa ngumongameli welizwe kumele sidlule edale lephalamende, njalo asingeki saba ngumthetho welizwe ngaphandle sesifakwe saba ngumthetho yiphalamende. Udubo lolu solwengezelelwe yikwephulwa kwamalungelo yizingatsha zikahulumende, ukuswelakala kwemali lokuswelakala kwengwabingwabi kwababusayo.

Imihlobo yamalungelo oluntu

Amalungelo oluntu afakwe ezigabeni ezintathu ezibalisa isizukulwane sakuqala, sesibili lesesithathu. Amalungelo esizukulwane sakuqala agoqela amalungelo kwezombangazwe wona akhulula umuntu munye ngamunye. Injongo emqoka ngamalungelo ezombusaswe yikuvikela umuntu ngamunye ekudluliseni amalawulo okungenziwa nguhulumende, yikho esaziwa njengamalungelo. Okubalulekileyo ngamalungelo yikuthi ayamkeleka, okutsho ukuthi angathonisiwa emthethwandaba.

Amalungelo akhangelane lezomnotho lalawo akhangelane lezenhlalakahle lamasiko aseluhlwini lwesizukulwane sesibili. Lawa malungelo abizwa ngokuthi ngamalungelo akhayo ngesizatho sokuthi apha uhulumende umlandu wokuthi athathe amanyathelo ekubunjweni kwemithetho lezimiso, ukubunjwa kwenhlelo lendlela zokuqoqa okudingakalayo okuzathuthukisa umnotho welizwe lamalungelo abona ngezenhlalakahle lamasiko. Okwakumgeke nge ESCR yikuthi iqala ukuphawulwa, ingqondo eyabakhona yayingeki ithonisiwe emthethwandaba. Ngokunjalo okwacutshungulwa emthethwandaba okusanda kwenzakala kuveza ukuthi elizweni lakithi lawangaphandle kwamkelekile njalo kulungile. Ezinye izinqumo zemthethwandaba kwezinye izigaba ziqakathekise amalungelo kwezokudla, indawo (zindlu) zokuhlala, okwezemvelo lamanzi konke lokhu ngokubalulekileyo. Kuvezwe njengempumelelo lentuthuko uma izigaba zifisa okulilungelo lazo ngalokho okusizungezileyo uma kukhangelwa ezemvelo.

Amalungelo akhangelane lesizukulwane sesithathu aziwa njalo ngokuthi ngawokumanyana kumbe amalungelo eqembu. Lawa amalungelo esizukulwane sesithathu ehlukena lamanye amalungelo ngoba wona agcizelela kakhulu iqembu lonke kumbe abantu besigaba. Ukuwakholisa kwawo kumbe ukuwephula kubamba iqembu lonke kumbe isigaba sonke, hatshi umuntu oyedwa. Izibonelo zamalungelo lawa zigoqela ilungelo kwezengqubekela phambili, ukuphila endaweni ehlanzekileyo, ukuthula, ukuzibusa lamalungelo abantu kumbe imihlobo emilutshwane elizweni. Akula zimiso kumbe imithetho enanza amalungelo lawa emhlabeni wonke jikelele. Okukhona yimithetho ebuthakathaka efana lalowo oweRio obhekane lokusizungezileyo lengqubekela phambili. Loba kungela mthetho owomhlaba wonke jikelele osekela amalungelo awesizukulwane sesithathu amanye amazwe abona amalungelo lawa eqakathekile okwabangela ukuthi bewafake emthethweni yesizekelo selizwe, okwaletha ukuthi ayamkelwe.

Njengoba sesike sakhangelana ngendaba zomthelo, lengcazelo zawo. Lokubana kungani sizihlupha ngomthelo, kungani umthelo uqakathekile, lokuthi amazwe alahlekelwa njani yinzuzo evela kumithelo ezahlukweni ezidlulileyo, kutholakala ukubana amalungelo akhangelane lezehlalakahle lezomnotho lamalungelo alokho okusizungezileyo atholakala ngaphansi kwamalungelo esizukulwane zesibili lezesithathu yiwo ayinsika yokukhankasela ukulunga komthelo. Lokhu kungenxa yokuthi amalungelo akhangelane lenhlalakahle lenotho njalo lalokho okusizungezileyo agoqela amalungelo okubana abantu bezigaba baphathiseke ngalokho okuyabe kuqoqwe endaweni zabo, ezemvelo, ilungelo lokuthola ulwazi, ukuphatheka ekwenzeni izinqumo eziphathelele lengqubekela phambili lelungelo lokuhambisa emthethweni uma amalungelo abo enyathazelwe kumbe nxa amalungelo abo engagcwaliswanga njengezizukulwane kumbe njengabantu ababhadala umthelo. Ingatsha ezixegayo ezokuqoqa umthelo, ukulahlekelwa yimali ngendlela ezingalunganga zokuthengiselana, ukusebenza kwamakhampani ayembayo labantu ababasekela ngemali kungaba lempumela enganqabela impumela enhle endabeni yamalungelo abantu mayelana ngenhlalo lezomnotho lamalungelo alokho okusizungezileyo kuqhubekelise phambili ukungathuthuki kwelizwe.

Njengoba kulomcabango ojwayekileyo ongaqondanga othi amalungelo ombusazwe aqakatheke kakhulu ukwedlula amalungelo esizukulwane sesibili. Kuqakathekile ukuthi sinanzelele ukubana amalungelo amayelana ngalokho okusizungezileyo, ezomnotho, inhlalakahle lezamasiko amqoka ekuthuthukiseni, ekuvikeleni lokugcwalisa amalungelo kazulu emazweni asathuthukayo anjengawe nyakatho kweAfrica. Amalungelo lawa amqoka ekuletheni ingqubekela phambili engapheliyo. Amalungelo ezemvelo, umnotho, inhlalakahle lezamasiko amqoka ekuqondiseni indingeko zengqubekela phambili emazweni asathuthukayo ezansi yeAfrica lapho ubuyanga obulokhu busanda. UMchena uthi uhlupho olukhulu uma kukhangelwe amalungelo oluntu emazweni asenyakatho yeAfrica lubangelwa yibuyanga, lokungalinganiswa kwamathuba lemibuso encindezelayo. Imithetho emayelana ngezemvelo, inhlalakahle lezomnotho ibaluhlupho ebantwini abahlala emadolobheni lasemaphandleni emazweni wonalawa okuhlanganisela lasezweni laseZimbabwe. Amalungelo abaliswe phezulu kangeke aqondiswa kuphela ngamalungelo ezombusazwe wona athuthukisa umuntu siqu sakhe kodwa ongaqondiswa ngamalungelo ezemvelo, umnotho, inhlalakahle kanye lamasiko wona alenjongo yokuvikela abantukazana (emphakathini) ngoba ajonge ukulungisela amaqembu lezigaba elizweni. Lokhu okuvezwe phambili kubeka sobala ukulunga komthelo lokukhankasela kokubhadalwa komthelo ngoba ukubhadalwa komthelo kungasetshenziswa ukusekela ingqubekela phambili lokuvikela amalungelo oluntu la.

Ukulunga komthelo ingqubekela phambili lamalungelo abantu / oluntu

Kulokukholelwa ukuthi ukubhadalwa kwemithelo kuqakathekile ekubutheleleni izimali ezingasetshenziswa ezabelweni zelizwe, okukhokhelela ekuletheni ingqubekela phambili lekwehliseni ubuyanga. Izilinganiso zomthelo kumele ziqoqwe kuhle ekwabeleni ukusetshenziswa kwemali ezigabeni ezimayelana ngomnotho; ukulinganiswa kwamathuba lokukhankasela ubuzwe bezizwalwane. Uhulumende munye ngamunye emhlabeni ulemilandu etshiyeneyo / eyehlukeneyo kuzizalwane. Amalungelo oluntu aveza imilandu leyi.

Njengokuvezwe ezigabeni ezidlulileyo, amalungelo oluntu kaphathi ezombusazwe kuphela kodwa agoqela amalungelo enhlalakahle lomnotho kanye lamalungelo emvelo. Okuncane okufunakalayo ekugcwaliseni amalungelo omnotho lenhlalakahle agoqela ukutholakala kokudla okwezizukulwane lokwezempilakahle, ukubapha indawo zokuhlala lokwezindlu lokubapha imfundo yaphansi yakuqala.

Amaqembu akhangelane lamalungelo oluntu kumele aphaatheke / azihluphe ngokuthi amalungelo oluntu agcwaliswa njani kumbe aphanjaniswa njani enhlelweni zokusetshenziswa kwemali okungadalwa yindlela ezixegayo njalo ezingalunganga ekubhadaliseni umthelo. Ngomnyaka ka1986 inhlanganiso ye UN yaveza sobala ubudlelwano phakathi kwamalungelo lawa lemali ezinikezwa ekufinyeleleni ukugcwalisa amalungelo lawa. Ama MDGs ngeyinye indlela esetshenziswayo ukobona ukuthi amazwe ayaphumelelisa inhlelo zamalungelo oluntu.

Ngesikhathi kukhuthazwa labo ababethe bazaphathisa ngezimali ukuze amaMDGs aqhubekele phambili ekhankasa kuqakathekile ukuthi sinanzelele ukuthi ukuzuzakala kwamalungelo lawa lokuqhubekela phambili enanzwa kufuna ukuthi aqoqe inotho ngokuthelisa. Ekuhlaziyeni okwenziwa yiTJN kusobala ukuthi kulobudlelwano obukhulu phakathi kwemithelo eqoqiweyo lempumelelo uma kukhangelwe amaMDG.

Imali ebuthelwayo elizweni ingabumba Isiphala semali esizasetshenziswa kunhlelo zengqubekela phambili, esikhathini esilandelayo. Amakhampani azimeleyo ezizalwane bengaphathisa ngokubhadala imithelo, kodwa ohulumende abanengi enyakatho yase Africa okugoqela iZimbabwe bayekethisa kakhulu indlela le yokubuthelela imithelo agxila ekubeni ngosikhangezile ngokweyama kuncedo oluvela ngaphandle kwamanzwe abo. Usizo oluvela ngaphandle lungancedisa ekuletheni ingqubekela phambili lokuyehlisa inani lobuyanga, kodwa akumelanga lube yilo lodwa amazwe angeyama kilo ukuthi aqede ubuyanga.



Imicijo kokhokhelayo

Kambe okubuthelwayo kuyasetshenziswa na ngemfanelo ekuphathiseni uhulumende ukuthi agcwalise imilandu yakhe ekuletheni ingqubela phambili ngamalungelo abantu? Uma kungenjalo uhulumende anganikwa umlandu wokungagcwalisi lokhu. Kuhlanganise lamalungelo oluntu atholakala kusisekelo sombuso.

Ubudlelwano phakathi kwenhlangothi ebona ngezokwemba lengqubela phambili



Imicijo kokhokhelayo

Uhlangothi olubona ngezokwemba luke lwahlolisisa ezigabeni ezidlulileyo kukhangelwa ukuthi amazwe alahlekelwa njani yizimali zomthelo. Khathesi gcizelela ukubana ukungakhokhelwa kuhle kwamakhampani amakhulu ngokuswelakala kwemithetho kungapazamisa njani imizamo yengqubela phambili elizweni. Abaphathekayo ababelane lokho abahlangana lakho ezigabeni zabo zelizwe lapho okulamakhampani ayemba / emba khona.

Inengi labantu enyakatho yaseAfrica leyame kulokhu abakutholayo emvelweni njengamatshe aligugu, ukuthiywa kwenhlanzi, inyamazana zendle lalokho okutholakala phakathi kwamagusu ukubana baphile. Ukuthathwa kwalokho okutholakala emvelweni kuphazamisa imvelo, umnotho, inhlobo lezamasiko abantu abahlala esigabei esithile hatshi umuntu oyedwa siqu sakhe. Ngenxa yalokhu amalungelo esizukulwane sesibili lesesithathu anikeza isisekelo esihle kakhulu ebantwini beziqinti ukuthi baziqoqe ukuze baphatheke, lokuthi bathole inzuzo kwezokwabelwa kuhle kwezemvelo njalo lokunikeza inkokheli umlandu.

Ukuthelisa labaswelayo: indaba yobulili



Imicijo kokhokhelayo

Tshengisa ukuthi zonke inhlangothi zilenhlupho ezitshiyeneyo nxa kukhangelwa ukulunga komthelo. Abaphathekayo abavela enhlangothini ezitshiyeneyo abaveze imibono yabo ngasebedlule kikho bengakangenisi ubulili phakathi kwengxoxo.

Izindlela zokuqoqa umnotho zimqoka ekuqondiseni kumbe ekuphazamiseni ukungalingani kwamathuba kwezomnotho phakathi kwabesilisa labesifazana lokhu kungaba mgceke kumbe kube kufihlakele.

Okumgceke kungaba yikuthi umthelo ofanayo ungaba lempumela engafananiyo ebantwini besifazana labesilisa kudalwa yikutshiyana kwezikhundla zabo empilweni kanye lemisebenzi abayenzayo kwezomnotho.

Isibonelo

- Umthelo ophezulu kulabo abasebenza isikhathi esifitshane ulakho ukuncindezela abesifazana kulabesilisa ngoba omama yibo abajayele ukusebenza imisebenzi yesikhatshana kulabobaba ngoba belomlandu wokukhulisa imuli. Inguquko emithelweni yabantu abazisebenzayo (presumptive taxes) layo njalo incindezela omama ngoba kuyibo abanengi kuluhlu lolu. Imithelo yokungeniswa kwempahla ezakwamanye amazwe ezweni layo incindezela omama kakhulu.
- Umthelo weVAT ngomunye oncindezela omama ngoba beyibo abathenga ukudla kwezinye izimuli ezikhokhelwa ngabesifazana.
- Abesilisa balakho ukuthola inzuzo ngokungabhadaliswa ikhopharethi tax lomthelo owomholo ngoba beyibo abanikazi bamabhezimusi njalo babambe ama shares kumakhampani uma kuqathaniswa labomama.

Kulezinye izindlela ezifihlakeleyo ezitholakala endleleni yokuqoqwa kwemithelo, phakathi kwendlela abesilisa labesifazane ababhadala ngayo imithelo. Elizweni lasePakistan endabeni zomthelo abesifazana balelungelo lokuvikela inzuzo yabo enengi ukuthi bangatheli kulabesilisa abasebenzayo. Ngakwelinye icele elizweni leSouth Africa kungakafiki umnyaka ka1994 abafazi abayendileyo babebhadala umthelo ophezulu kulabobaba abathethayo, ngakho kuqakathekile ukuthi labo abakhangela ngokulunga komthelo bacubungule impumela endaweni zobulili kunhlelo zabo abazibumbayo mayelana ngendaba zomthelo lokubuzisisa izindlela zokuqoqwa umthelo ezehlukanisa abantu ngobulili uma kukhangelwa ezokubhadalwa komthelo.



Kumutungamiri

Itai hurukuro muchidimbu neboka renyu, kuti vataure zvananofunga kuti zvingaitwe namafambisorwo anoitwa nyaya dzomutero muZimbabwe, zvichibata enzaniso pakati pavarume navakadzi nemitero. Pari zvino mamwe mapoka amadzimai ari kukurudzira kuti panorongwa mashandisirwo emari kufungwe nyaya dzesiyano pavarume navakadzi; jekesai nzvimbo yemitero pakuronga mashandisirwo emari.

Inhlolisiso: Ukuphatheka Kwabomama beSouth Africa kunhlelo zokusetshenziswa kwemali

I WBI yaqalisa ukusebenza eSouth Africa ngomnyaka ka1995 ngemva kokuqhutshwa kokhetho olukhululekileyo. Inhlanganiso leyi yayigxile ekuxwayisiseni ukuqeqetsha lokumela ubulili umakukhangelwa indaba zokuhlelwa kwemali yohlelo lokusetshenziswa kwemali yomnyaka. Ngomnyaka wokuqala iWBI yacubungula indaba ezine ezithi okwezindlu, imfundo, inhlalakahle yabantu njalo ngokwemisebenzi okugoqela ukungeniswa imisebenzi kukazulu lokomthelo. Ukucubungula kweWBI kwabeka sobala ukubana ilizwe leSouth Africa lasuka ekutheliseni okuqondileyo (Direct Tax) lisiya emthelweni ongekho sobala (Indirect Taxation) njalo ngendlela ezingacacanga ngobulili. Umthelo lowo¹³ongacacanga (Indirect Tax) uletha ukungalingani kakhulu kwabesifazana ngoba inani labantu abampofu litholakala kakhulu kwabesifazana. Ukuxwayisisa lokhu kwaveza impumela yolunye uhlobo lwemithelo kwabesifazana kwasokunikeza umbono wokubana indlela ezisetshenziswa ngokwemithelo ngohulumende zehlukanise ubulili ukuze ezinye incazelo ezingazwisisekiyo mayelana ngobulili ngendaba zomthelo. Ngeminyaka yama1990's uhulumende walandela eminye imiqondo eyavezwa yiWBI kwatshengiswa amabizo abesilisa labesifazana ababebhadala imithelo yabo. IWBI isiqhelise umsebenzi wayo emnyakeni ukubana igokele inhlangothi zonke ezibona ngokuhlelwa kwemali. Ngomnyaka wesihlanu iWBI yagxila kakhulu emithelweni eyabhadalwayo, ihlaziya indaba zobulili emithethweni yeSouth Africa emayelana ngokungeniswa kwempahla elizweni lokuthi ubulili buphathwa njani endabeni zemali esetshenziswa esigabeni.

Ngezinye indlela iWBI yaletha impumela enhle ekuhlaziyeni indaba zomthelo. Isibonelo esihle savezwa ngokukhankasa okwenziwa yiWBI lamanye amaqembu okwenza uhulumende asuse umthelo weVAT kuparafini eyiyo esetshenziswa kakhulu ngabantu abampofu. Isenzo lesi saletha impumela enhle ikakhulu uma kukhangelwe ukuthi ithengwa kakhulu ngabomama.

Umsebenzi I

Muzvikwata (izvo zvinoenderana nohuwandu hwavanhu) veboka vanofanira:

Akubunjwe amaqembu kusiya ngenani labantu abaphathekayo, abaphathekayo abayenze okulandelayo:

- Abaveze amalungelo abo lokuthi angathuthukiswa njani ngumthelo olungilelyo.
- Abaveze imisebenzi eyenziwa ngamakhampani ezigabeni zakubo laselizweni lokuthi abathuthukisa njani
- Abaxoxe ngenhlelo zengqubela phambili abazifiselayo ezigabeni zabo ezingathuthukiswa yimithelo eqoqwa nguhulumende.

Ukukhankasa (imicijo)

- Abaveze inhlelo ezingayenziwa nxa kulwiswanwa lemithelo engalunganga ebhekane labantu abampofu.
- Ukuphiwa ulwazi ngemithelo ebhadalwa ngamakhampani amakhulu ikakhulu atholakala kugatsha lokwembiwa.

