

Institute of
Waste Management
of Southern Africa

IWMSA

To be the leading organisation supporting the
waste and secondary resources sector in
Southern Africa to achieve a clean and healthy
environment





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ENGLISH

#RSABUDGET2020

www.treasury.gov.za

f RSA Budget

#RSABudget2020

A joint publication between National Treasury and South African Revenue Service

People's Guide

ISSUED BY



Tel: (012) 315 5757

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2020 TAX PROPOSALS



Personal Income Tax

HOW DO THE PERSONAL INCOME TAX CHANGES AFFECT YOU?

The 2020 Budget provides for real tax relief (more than inflation) by adjusting taxable income brackets and increasing personal income tax rebates. The amount an individual can earn before being required to pay tax is adjusted as follows for the tax year from 1 March 2020 to 28 February 2021:

TAX THRESHOLDS	TAX YEAR: 2019/20	TAX YEAR: 2020/21
Below age 65	R29 000	R83 100
Age 65 to 74	R122 300	R128 650
Age 75 and over	R136 750	R143 850

The new tax rebates for individual taxpayers are as follows:

TAX REBATES	TAX YEAR: 2019/20	TAX YEAR: 2020/21
Primary (age below 65)	R14 220	R14 958
Secondary (age 65 and over)	R7 794	R8 199
Tertiary (age 75 and over)	R2 601	R2 736

Sin Taxes

INCREASES IN ALCOHOL AND TOBACCO DUTIES

Specific excise duties on alcoholic beverages and tobacco products will increase by between 4.4 and 7.5 per cent.

	INCREASES BY:
Malt beer	8c per 340ml can
Unfortified wine	14c per 750ml bottle
Fortified wine	23c per 750ml bottle
Sparkling wine	61c per 750ml bottle
Ciders and alcoholic fruit beverages	8c per 340ml can
Spirits	R2.89 per 750ml bottle
Cigarettes	74c per packet of 20
Cigarette tobacco	82c per 50g
Pipe tobacco	40c per 25g
Cigars	R5.73 per 25g

Fuel Levies

INCREASES IN FUEL LEVIES

The general fuel levy will increase by 16 cents per litre and the Road Accident Fund levy will increase by 9 cents with effect from 1 April 2020. This will increase:

- the general fuel levy to R3.70 per litre of petrol and to R3.55 per litre of diesel
- the road accident fund levy to R2.07 per litre for both petrol and diesel

Environmental Tax

INCREASE IN PLASTIC BAG LEVY

The plastic bag levy will increase from 12c to 25c per bag on 1 April 2020.

Tax Rates

INCOME TAX: INDIVIDUALS AND TRUSTS

Tax payable by individuals for the tax year ending between 1 March 2020 and 28 February 2021.

Taxable Income (R)	Rate of Tax (R)
0 to 205 900	18% of taxable income
205 901 to 321 600	37 062 + 26% of taxable income above 205 900
321 601 to 445 100	67 144 + 31% of taxable income above 321 600
445 101 to 584 200	105 429 + 36% of taxable income above 445 100
584 201 to 744 800	155 505 + 39% of taxable income above 584 200
744 801 to 1 577 300	218 139 + 41% of taxable income above 744 800
1 577 301 and above	559 464 + 45% of taxable income above 1 577 300
Trusts other than special trusts	Rate of tax 45%

INCOME TAX: COMPANIES

Financial years ending on any date between 1 April 2020 and 31 March 2021.

Type	Rate of Tax (R)
Companies	28% of taxable income

INCOME TAX: SMALL BUSINESS CORPORATIONS

Financial years ending on any date between 1 April 2020 and 31 March 2021.

Taxable Income (R)	Rate of Tax (R)
0 to 83 100	0% of taxable income
83 101 to 365 000	7% of taxable income above 83 100
365 001 to 550 000	19 733 + 21% of taxable income above 365 000
550 001 and above	58 583 + 28% of the amount above 550 000

TURNOVER TAX FOR MICRO BUSINESS

Financial years ending on any date between 1 March 2020 and 28 February 2021.

Taxable Turnover (R)	Rate of Tax (R)
0 to 335 000	0% of taxable turnover
335 001 to 500 000	1% of taxable turnover above 335 000
500 001 to 750 000	1 650 + 2% of taxable turnover above 500 000
750 001 and above	6 650 + 3% of taxable turnover above 750 000

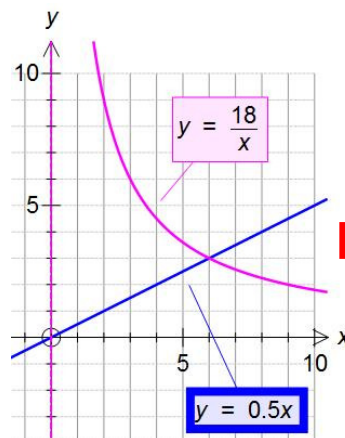
Transfer Duty

DECREASES IN TRANSFER DUTY

From 1 March 2020 adjusted rates apply to the acquisition of property.

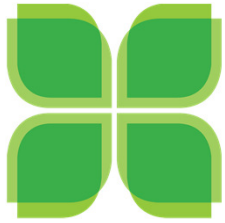
Value of property (R)	Rate (R)
0 to 1 000 000	0% of property value
1 000 001 to 1 375 000	3% of property value above R1 000 000
1 375 001 to 1 925 000	11 250 + 6% of property value above R1 375 000
1 925 001 to 2 475 000	44 250 + 8% of property value above R1 925 000
2 475 001 to 11 000 000	88 250 + 11% of property value above R2 475 000
11 000 001 and above	1 026 000 + 13% of property value above R11 000 000

IMPACTS



SOUTH AFRICA'S WASTE INDUSTRY

RELATIONSHIP

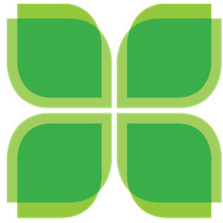


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OVERVIEW OF THE IWMSA

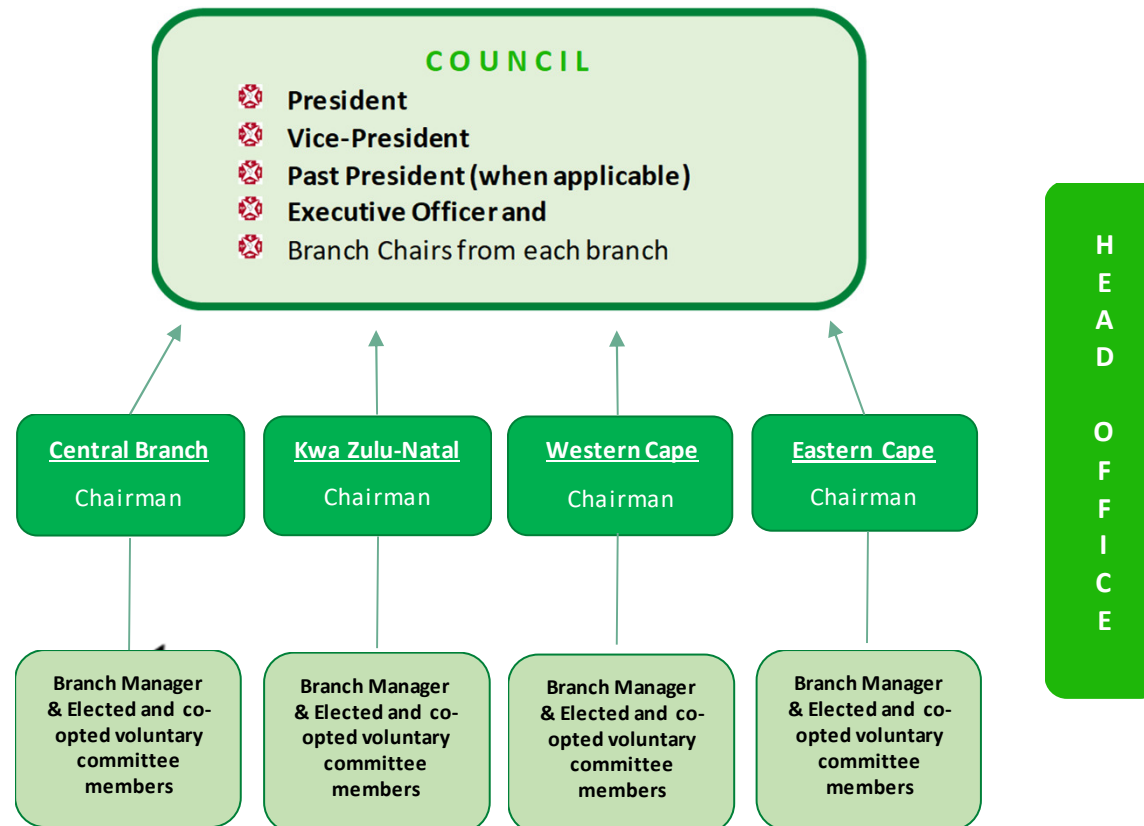
- ❖ The IWMSA is a multi-disciplinary non-profit membership based association that:
- ❖ Is made up of voluntary members in various fields of waste management
- ❖ Supports professional waste management practices
- ❖ Promotes the science and technology of waste management
- ❖ Contributes to improvement of waste management standards and legislation
- ❖ Facilitates education and training by leveraging its members expertise





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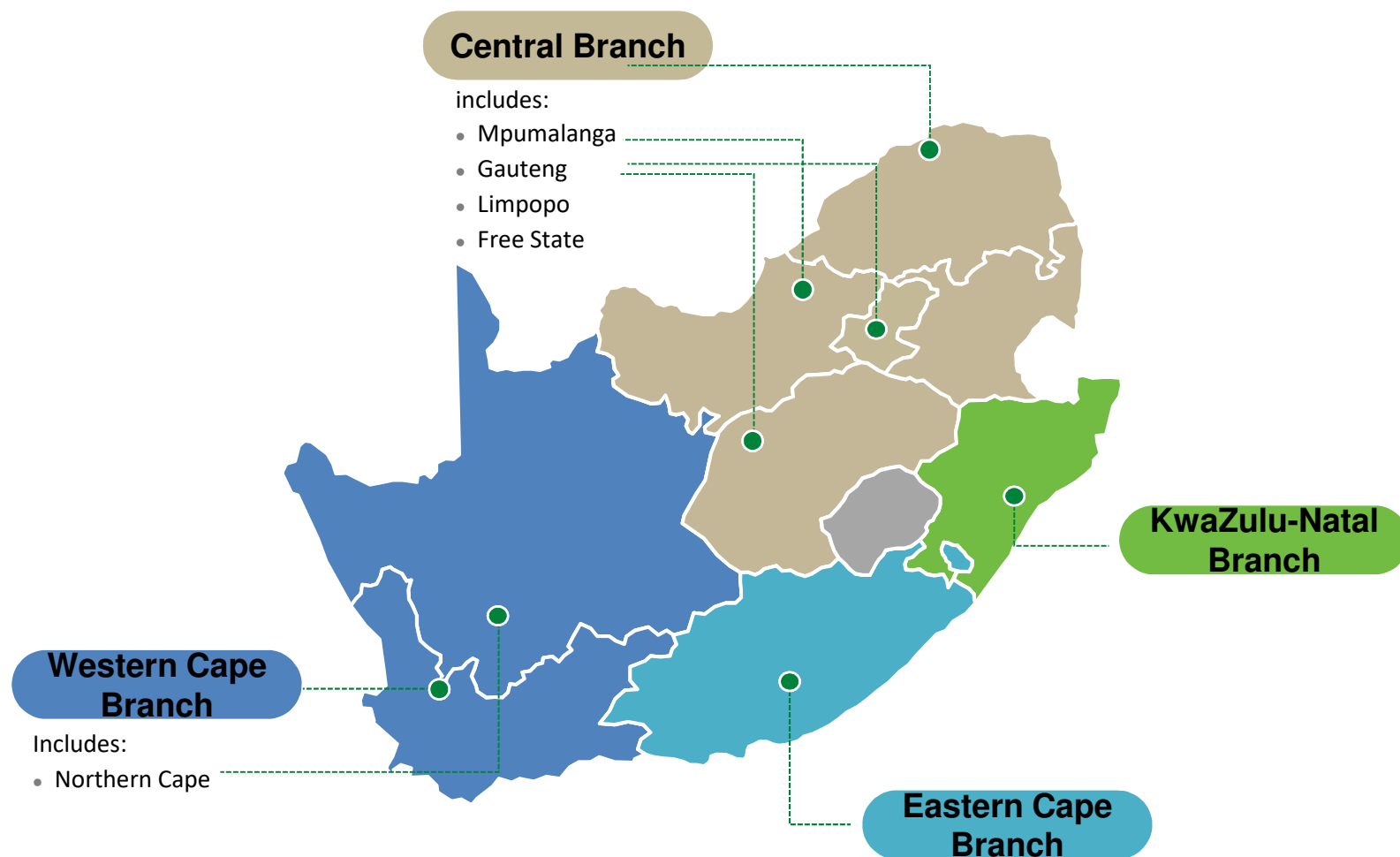
STRUCTURE OF THE IWMSA

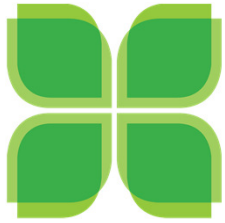




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IWMSA BRANCHES





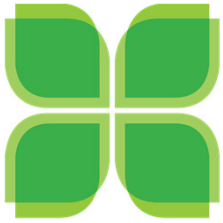
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CURRENT COUNCIL MEMBERS

(July 2018 – 30 June 2020)

- ❖ LEON GROBBELAAR - President**
- ❖ BRENDON JEWASKIEWITZ - Vice President**
- ❖ GAIL SMIT – Executive Officer**
- ❖ SUZAN OELOFSE – Central Branch Chair**
- ❖ NASH DOOKHI- KZN Chair**
- ❖ MARGOT LADOUCE - Western Cape Chair**
- ❖ THEO VON RUBEN – Eastern Cape Chair**



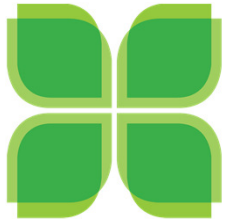


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CODE OF ETHICS

- ❖ All our members commit to our Constitution and Code of Ethics
- ❖ Our members are expected to:
 - ❖ Uphold the reputation of the Institute
 - ❖ Abide by the Constitution, Policies and By-laws of the Institute
 - ❖ Comply with all relevant legislation pertaining to waste management
 - ❖ Conduct themselves in an honourable and ethical manner
 - ❖ Maintain their knowledge and skills
 - ❖ Apply due skill, care and diligence in conducting their business
 - ❖ Not intentionally injure the professional reputation of another member





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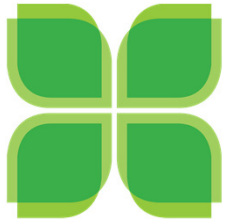


MEMBERSHIP BENEFITS

WE PROVIDE YOU WITH OPPORTUNITIES TO:

- ❖ Network and exchange information with experts in the field
- ❖ Present state of the art practice at conferences and seminars
- ❖ Have your voice heard in the formulation of legislation by channelling through an industry body
- ❖ Grow professionally and in business through exposure at our events





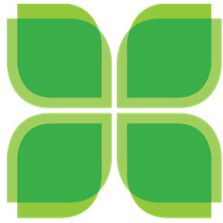
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MEMBERSHIP BENEFITS

SPECIALIST INTEREST GROUPS

- ❖ As the waste industry is vast, and made up of many role players, we have several specialist interest groups within the IWMSA:
 - ❖ Landfill and Waste Treatment Interest Group (LaWTIG)
 - ❖ Waste Minimisation and Recycling Interest Group (WMRIG)



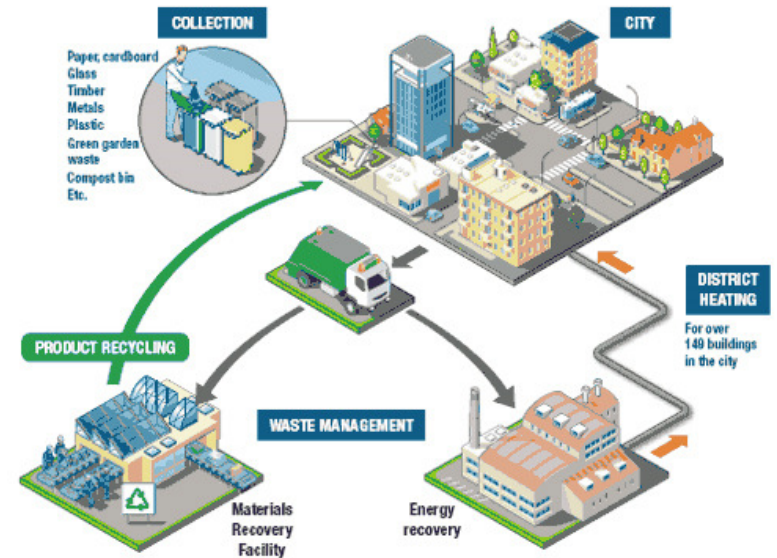


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MEMBERSHIP BENEFITS

OUR MEMBERS ALSO HAVE :

- ❖ Access to the latest waste management technology, trends and legislation though conferences, events and the RéSource magazine
- ❖ Education and training opportunities



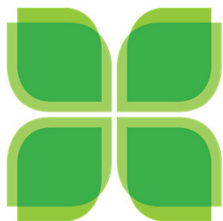
Where:

- V = volume of landfill
- P = population
- E = ratio of cover soil to compacted fill
- C = average mass of solid waste collected per capita per year
- D_c = density of compacted fill

Part A

Answer	
Equation	$V = \frac{PEC}{D_c}$
Calculate E	$E = \frac{d_{sw} + d_c}{d_{sw}} = \frac{0.75m + 0.15m}{0.75m} = 1.20$ note:there are 3 lifts!
Calculate Density	$D_c = \frac{122kg}{m^3} \times \frac{0.5m}{0.25m} = 244 \frac{kg}{m^3}$
Substitute	$V = \frac{PEC}{D_c} = \frac{50Mg}{day} \times \frac{1.2}{Mg} \times \frac{1000kg}{244kg} \times \frac{m^3}{Mg}$
Final Answer	$V = \frac{245.9m^3}{d} \times \frac{5d}{week} \times \frac{52week}{yr} = 69,934 \frac{m^3}{yr}$





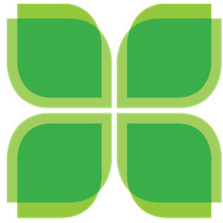
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MEMBERSHIP BENEFITS - TRAINING

Accredited Training - Unit Standards offered

Unit Standard	Description	Level	Credits
USD 119302	Select, use and care for hand tools and basic equipment in environmentally related contexts	1	6
USD 119303	Handle and dispose of waste	1	12
USD 119305	Demonstrate an awareness of the impact of human activities on the environment	1	12
USD 119306	Recognise, group, use and care for materials which can impact on health and the environment	1	10
USD 119554	Apply environmental management tools to assess impacts	2	5
USD 119555	Separate, handle, store, treat and transport waste	2	9
USD 119556	Use tools and operate equipment in an environmentally responsible manner	2	10
USD 119558	Work with, use and care for materials and resources which can impact on health and the environment	2	10
USD 119822	Collect data for environmental management purposes	3	8
USD 119830	Operate specialised vehicles and/or complex static or moving machinery and equipment	3	12





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MEMBERSHIP BENEFITS



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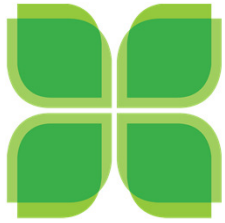


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Services

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- ❖ Special rates at our seminars, conferences and workshops
- ❖ Special rates and sponsorship opportunities at WasteCon Conference and Exhibition which is held every second year (next one will take place at Emperors Palace from 5-8 October 2020)
- ❖ Free subscription to our journal RéSource which is published quarterly
- ❖ Opportunities to contribute articles to RéSource
- ❖ First opportunity to sponsor meetings, seminars and other IWMSA functions
- ❖ Free listing on the waste management buyers guide portal, *allwastesolutions.co.za*





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WasteCon 2020

Emperors Palace

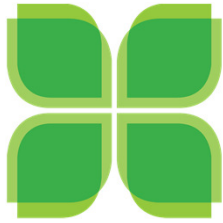
Kempton Park

Gauteng

5-8 October 2020

www.wastecon.co.za



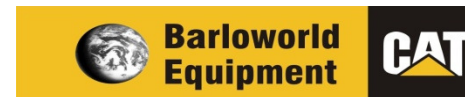


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INTERWASTE
ENVIRONMENTAL
SOLUTIONS

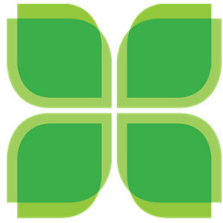


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A Daimler Company



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THANK YOU

Nash Dookhi, Pr Tech Eng, MSc. Eng.

YOURS IN WASTE IS ONLY WASTE IF WE WASTE IT



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