SA BUDGET 2026 HIGHLIGHTS

EKHAYA
PROPERTY FINANCE

VAT 15%

VAT remains unchanged

VAT REGISTRATION

The threshold increases from R1 million to **R2.3 million** for compullsory registration.

SOCIAL GRANTS

Grants are allocated **R292.8 billion,** enabling the following increases:

Disability & Older Person	R2 400	War Veterans	R2 420
Foster Care	R1 295	Care dependency	R2 185
Child Support	R580	Social Relief of Distress (Grant continues in its current form for the year ahead, from 1 April 2026 to 31 March 2027.)	R370

SIN TAX

approximate adjustments based on inflation.

340ml Can of beer, cider	R0,08	Cigar 23g	R4,56
750ml Spirits	R3,20	A packet of 20 cigarettes	R0,77
750ml Bottle of wine	R0,15	Vaping Products	R0,11
		Pipe tobacco	R0,28

General FUEL LEVY

Petrol	Diesel
R0,09c/litre	R0,08c/litre

ROAD ACCIDENT FUND

Levy increases R0,07c/litre

EXPENDITURE

Consolidated government expenditure is projected to increase from R2,58 trillion in 2025/26 to...

R2,89 trillion in 2028/29.

Spending on education constitutes the largest share of expenditure.

TRANSFER DUTY

The transfer duty bracket remains unchanged. You don't pay transfer duties on property less than R1,210 million.

PERSONAL INCOME TAX

Tax brackets and rebates have been adjusted upward to help offset the impact of inflation on taxpayers.

HEALTHCARE

R310,4 bn

LEARNING & CULTURE

R527,2 bn

RETIREMENT & TAX FREE SAVINGS

✓ **INCREASED RETIREMENT CONTRIBUTION LIMIT**

Maximum deductible retirement contribution: **R430,000** per year

✓ **HIGHER TAX-FREE SAVINGS LIMIT**

R46,000 per year tax-free — building wealth that supports homeownership.