Provincial Treasury
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Reference number: RCS/C.6

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CAPE TOWN
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TREASURY CIRCULAR NO. 14/2026

THE PREMIER
THE MINISTER OF AGRICULTURE, ECONOMIC DEVELOPMENT AND TOURISM
THE MINISTER OF CULTURAL AFFAIRS AND SPORT
THE MINISTER OF EDUCATION
THE MINISTER OF FINANCE
THE MINISTER OF HEALTH AND WELLNESS
THE MINISTER OF INFRASTRUCTURE
THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING
THE MINISTER OF MOBILITY
THE MINISTER OF POLICE OVERSIGHT AND COMMUNITY SAFETY
THE MINISTER OF SOCIAL DEVELOPMENT

THE SPEAKER: PROVINCIAL PARLIAMENT
THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT

THE EXECUTIVE AUTHORITY: WESTERN CAPE GAMBLING AND RACING BOARD (MINISTER D BAARTMAN)
THE EXECUTIVE AUTHORITY: WESTERN CAPE NATURE CONSERVATION BOARD (MINISTER A BREDELL)
THE EXECUTIVE AUTHORITY: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MINISTER I MEYER)
THE EXECUTIVE AUTHORITY: SALDANHA BAY IDZ LICENCING COMPANY (MINISTER I MEYER)
THE EXECUTIVE AUTHORITY: WESTERN CAPE CULTURAL COMMISSION (MINISTER R MACKENZIE)
THE EXECUTIVE AUTHORITY: WESTERN CAPE LANGUAGE COMMITTEE (MINISTER R MACKENZIE)
THE EXECUTIVE AUTHORITY: WESTERN CAPE HERITAGE (MINISTER R MACKENZIE)
THE EXECUTIVE AUTHORITY: CASIDRA (MINISTER I MEYER)
THE EXECUTIVE AUTHORITY: WESTERN CAPE LIQUOR AUTHORITY (MINISTER A MARAIS)

For information

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (DR H MALILA)
THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS R BEGG)
THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MS J GANTANA)
THE ACCOUNTING OFFICER: VOTE 4: POLICE OVERSIGHT AND COMMUNITY SAFETY (MR R BOSMAN)
THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR B WALTERS)
THE ACCOUNTING OFFICER: VOTE 6: HEALTH AND WELLNESS (DR K CLOETE)
THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (DR R MACDONALD)
THE ACCOUNTING OFFICER: VOTE 8: MOBILITY (MS D RIBBONAAR)
THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR G GERBER)
THE ACCOUNTING OFFICER: VOTE 10: INFRASTRUCTURE (ADV. C SMITH)
THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (DR M SEBOPETSA)
THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS J JOHNSTON)
THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR G REDMAN)
THE ACCOUNTING OFFICER: VOTE 14: LOCAL GOVERNMENT (MR G PAULSE)

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THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS N PETERSEN)
THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MS A SMIT)
THE CHIEF FINANCIAL OFFICER: VOTE 4: POLICE OVERSIGHT AND COMMUNITY SAFETY (MR M FRIZLAR)
THE CHIEF FINANCIAL OFFICER: VOTE 5: EDUCATION (MR L ELY)
THE CHIEF FINANCIAL OFFICER: VOTE 6: HEALTH AND WELLNESS (MS N NKOSI)
THE CHIEF FINANCIAL OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MR JO SMITH)
THE CHIEF FINANCIAL OFFICER: VOTE 8: MOBILITY (MR R WIGGILL)
THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR J FRITZ) (ACTING)
THE CHIEF FINANCIAL OFFICER: VOTE 10: INFRASTRUCTURE (MS S ANDREWS) (ACTING)
THE CHIEF FINANCIAL OFFICER: VOTE 11: AGRICULTURE (MS L GOVENDER)
THE CHIEF FINANCIAL OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS M ABRAHAMS)
THE CHIEF FINANCIAL OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MS BG RUTGERS)
THE CHIEF FINANCIAL OFFICER: VOTE 14: LOCAL GOVERNMENT (MS B SEWLALL-SINGH)

THE ACCOUNTING AUTHORITY: WESTERN CAPE GAMBLING AND RACING BOARD (MR C BASSUDAY)
THE ACCOUNTING AUTHORITY: WESTERN CAPE NATURE CONSERVATION BOARD (MS M LOUBSER)
THE ACCOUNTING AUTHORITY: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (DR S ZINN)
THE ACCOUNTING AUTHORITY: SALDANHA BAY IDZ LICENCING COMPANY (MS S JENSMA)
THE ACCOUNTING AUTHORITY: WESTERN CAPE CULTURAL COMMISSION (MS P BAARD)
THE ACCOUNTING AUTHORITY: WESTERN CAPE LANGUAGE COMMITTEE (MS G LENTZ)
THE ACCOUNTING AUTHORITY: WESTERN CAPE HERITAGE (MS R GANI)
THE ACCOUNTING AUTHORITY: CASIDRA (MR C VAN DER RHEEDE)
THE ACCOUNTING AUTHORITY: WESTERN CAPE LIQUOR AUTHORITY (DR G GROOTBOOM)
THE ACCOUNTING AUTHORITY: ATLANTIS SPECIAL ECONOMIC ZONE (MR S FAKIR)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (DR A NAIDOO)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MS W STANDER)
THE CHIEF EXECUTIVE OFFICER: SALDANHA BAY IDZ LICENCING COMPANY (MR X SITHOLE)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE HERITAGE (MR M JANSE VAN RENSBURG)
THE CHIEF EXECUTIVE OFFICER: CASIDRA (DR K DU PLESSIS)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR AUTHORITY (MR S GEORGE)
THE CHIEF EXECUTIVE OFFICER: ATLANTIS SPECIAL ECONOMIC ZONE (MR M CULLINAN)

THE CHIEF FINANCIAL OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MS Z SIWA)
THE CHIEF FINANCIAL OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MR M BHAYAT)
THE CHIEF FINANCIAL OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR S GCWABE)
THE CHIEF FINANCIAL OFFICER: SALDANHA BAY IDZ LICENCING COMPANY (MR H BONESCHANS)
THE CHIEF FINANCIAL OFFICER: WESTERN CAPE CULTURAL COMMISSION (MS B RUTGERS)
THE CHIEF FINANCIAL OFFICER: WESTERN CAPE LANGUAGE COMMITTEE (MS B RUTGERS)
THE CHIEF FINANCIAL OFFICER: WESTERN CAPE HERITAGE (MS B RUTGERS)
THE CHIEF FINANCIAL OFFICER: CASIDRA (MS B GOVENDER)
THE CHIEF FINANCIAL OFFICER: WESTERN CAPE LIQUOR AUTHORITY (MS X NGQONGWA)
THE CHIEF FINANCIAL OFFICER: ATLANTIS SPECIAL ECONOMIC ZONE (MS W SAIB)
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THE HEAD OFFICIAL: PROVINCIAL TREASURY (MS J GANTANA)
THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (MR V SENNA)
THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR I SMITH)
THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MR O WILLCOX)
THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS A PICK)
THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR S KENYON)
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THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE (MR A HARDIEN)
THE CHIEF FINANCIAL OFFICER (MS A SMIT)
THE HEAD OF MINISTRY (MS C VARNEY)
THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MS A PICK) (PRO TEM)
THE DIRECTOR: CORPORATE GOVERNANCE (MS M VAN NIEKERK)
THE DIRECTOR: FISCAL POLICY (MR O WILLCOX) (PRO TEM)
THE DIRECTOR: INFRASTRUCTURE (MR Z MAJIET)
THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR F SALIE)
THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (DR M BOOYSEN)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MS K NEETHLING)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR I TSIE)
THE DIRECTOR: LOCAL GOVERNMENT MFMA COORDINATION (MR D CRONJE)
THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS S ROY)
THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MS T MFAMANA)
THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS T VAN DE RHEEDE)
THE DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS A PICK) (PRO TEM)
THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS L CUPIDO) (ACTING)
THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS N ISMAIL)
THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR B GORDON)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

THE DEPUTY DIRECTOR-GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

TARIFF APPROVAL: PROCESS AND REQUIRED INFORMATION

1. PURPOSE

The purpose of this circular is to:

1.1 Provide clarity to departments and public entities on the tariff approval and review process to ensure standardization of the process within the province;

1.2 Promote effective management of tariffs as part of the provincial own revenue enhancement strategy, where applicable.

1.3 Improve the credibility of own revenue budgets across provincial departments and entities.

2. BACKGROUND

2.1 In terms of Section 76(2)(f) of the Public Finance Management Act (Act No. 1 of 1999 as amended), the National Treasury Regulations (NTR) 7.3.1 and the Western Cape Provincial Treasury Instruction (WCPTR) 7.1.2, the Accounting Officer of a Department and Accounting Authority of a public entity, as the case may be, should conduct a review at least annually on all fees, charges or the rates, scales or tariffs that are not, or cannot, be fixed by any law and that relate to revenue accruing to the Provincial Revenue Fund or a public entity and submit a copy of the review to Treasury when finalising the budget.

2.2 NTR 7.3.2 further indicates that the information on the tariff structure must be disclosed in the Annual Report. This includes information on exemptions, discounts, free services and any other aspect of material influence on revenue any free service(s) rendered, but not considered in the budget and which could have yielded significant revenue must also be reflected in the annual report.

2.3 Accounting officers of provincial departments and accounting authorities of entities are therefore requested to ensure that consultation takes place with the Provincial Treasury before any proposed new or revised provincial tariff structure is submitted to Cabinet for its approval (WCPTR 7.1.2).

2.4 Accounting Officers and Accounting Authorities are also encouraged to continuously examine their institution's operations to identify opportunities to maximise current own revenue sources and identify potential or new sources of own revenue as part of the approved provincial own revenue enhancement strategy including through tariff enhancement and management. If the tariff structure(s) is/are not amended for a particular financial year, this must still be formally confirmed and submitted as part of the tariff review submission to the Provincial Treasury within the prescribed timelines. The relevant dates are provided below for ease of reference.

3. MOTIVATION FOR NEW AND ADJUSTED TARIFF SUBMISSIONS

3.1 The motivations for the proposed tariff adjustment applications submitted by departments should enable the Provincial Treasury to make a fair assessment of the proposed tariffs. Several factors will be considered in the approval of the new and adjusted/amended tariff process, including the impact of the proposed tariff increases on relevant users of the department's goods and services. The following information should be included in the submission to assist the Provincial Treasury in making a fair assessment of the request:

- Potential impact of tariff adjustment on the own revenue budget, personnel, goods and services etc; all steps of the calculations including the assumptions used by the department or public entity must be clearly shown.
- The date of the tariff implementation should be at the beginning of the financial year (April 1), unless there are exceptional circumstances that prevent this.

- The motivation for the tariff adjustment calculation, in most instances, can be based on one of four possible assumptions:
  1. CPI linked;
  2. Cost reflective;
  3. Market/fair pricing; and
  4. Determined by National Government.
- Irrespective of the assumptions made, departments and public entities are kindly requested to show all calculations of the revenue impact stemming from the proposed tariff adjustment.
- Departments are also required to provide in the tariff submission a descriptive consumer profile of the goods and services rendered by the tariff in question, as well as any consultation with the relevant stakeholders regarding the impact of the proposed tariff adjustment.
- The previous tariff application and the proposed new tariff as well as the percentage change should be indicated in the submission for assessment.
- The related framework by which tariffs were adjusted i.e. legislation, regulation, policies, manuals, etc.

3.2 On receipt of the tariff adjustment request submitted by the Provincial Department or Entity, the Provincial Treasury will assess whether:

- All the required information is included in the submission;
- The motivations for proposed tariff adjustments are sound;
- Revenue impact calculations are credible and robust; and
- The consultation with the relevant stakeholders was undertaken

3.3 To assist Departments and Entities in submitting their tariff applications, a checklist (Annexure A) is provided to ensure that the proposed tariff submission contains all necessary information required by the Provincial Treasury to inform a tariff approval decision.

4. TARIFF REGISTER

4.1 As prescribed in the NTR 7.1.3 and WCPTR 7.1.2, Accounting Officers of Provincial Departments and Accounting Authorities of public entities are required to maintain a detailed tariff register. Although it is acknowledged that tariff registers across departments and provincial entities are different, tariff registers should contain as a minimum the following information: the name of the tariff, rate per unit, treasury approval date, effective tariff implementation date, previous tariff rate, percentage increase, date of tariff last updated and tariff application reference number to assist in consolidating into the provincial tariff database. An example of tariff register has been included as Annexure B of this Circular which should be completed and submitted as an electronic Excel copy to the Western Cape Provincial Treasury for consolidation and review.

5. LIST OF MOST IMPORTANT TARIFFS

5.1 Finally, departments and entities are also required to submit a list of their top 10 tariffs (where applicable) using Annexure C to Provincial Treasury. The tariff lists should specify the following:

- Whether the tariff is determined nationally or provincially or by law;
- The year in which the tariff was last adjusted;
- Envisaged future year in which the tariff will be adjusted;
- Amount and percentage of the adjustment; and
- Factors that informed the tariff adjustment.

6. SUMMARY OF INFORMATION TO BE SUBMITTED

6.1 Outstanding proposed tariff applications for Treasury's approval before the date of the tariff implementation. The current practice requires that all tariff approval applications be signed off by the relevant Accounting Officer and Chief Financial Officer.

6.2 Electronic (excel) copies of their tariff registers as set out in paragraph 4;

6.3 A list of ten most important tariffs in terms of revenue as set out in paragraph

Submissions should be made to John Ford at:

John.Ford@westerncape.gov.za/ Mandilakhe.Mdekazi@westerncape.gov.za by no later than 30 October 2026 and PT will provide final approvals on 31 January 2027 (or earlier date as may be required).

The following annexures are attached for your perusal:

Annexure A provides a checklist for departments to ensure that when submitting their tariff approval application requests to Provincial Treasury all necessary information is provided which must be submitted with the tariff application approval requests.

Annexure B is provided to assist departments who may not already have a tariff register. As a minimum, departments are requested to ensure that their tariff register contains the information specified in Annexure A.

Annexure C (attached in Excel format) provides a template for the 10 most important tariffs in terms of revenue contribution which departments are requested to submit.

Kenneth Mtshweni (22634070) Digitally signed by Kenneth Mtshweni (22634070)
Date: 2026.06.10 16:40:09 +02'00'

KENNETH MTSHWENI
ACTING DIRECTOR: FISCAL POLICY

Annexure A

CHECKLIST FOR TARIFF APPLICATION

REQUIREMENT	CHECK BOX
When last the tariff was adjusted.	
If relevant, the related framework by which tariffs were adjusted i.e. Legislation, regulation, policies, manuals. (Please name)	
Provide the basis of the tariff adjustment. Normally one of the following: Inflation; Cost linked; Market related prices; determined National Department.	
In cases where tariffs are determined by inflation and the rate of increase differs from the inflation rate, market related prices, etc. state the reasons for the difference.	
The old tariffs, the proposed new tariffs as well as the percentage change (between the old and the new tariff) should be included in the submission.	
The calculation on how the monetary impact was derived.	
The impact of tariff adjustment on revenue in monetary terms.	
Indicate all the stakeholders that are affected by the tariff increase.	
List all the stakeholders that were consulted.	
The date of the implementation of the tariff.	

Tariff Register

ID	16
Year	2024
Description of nature	Fax; Private; Receive

Item	SCOA	Driver of tariff (Classi-fication)	Rate per unit	Unit	Treasury approval date	Effective date	Previous Rate	Last tariff update	Percen-tage increase	Revenue impli-cation	Reference number	File Number	Person respon-sible	Rank
Level 1	Revenue	Market related	R 0.55	Per page	27 03 2023	01 04 2024	R 0.51	08 03 2023	8%		7/3/2/1	18/2/3/R		Manager: Support Services
Level 2	Sale of Goods and Services Other than Capital Assets													
Level 3	Sale of Goods and Services Produced by the Department													
Level 4	Serv Rend: photocopies and faxes													

Additional Information

Any information that is not captured in the template.

Top 10 tariffs

No.	Name of Tariff	% contribution to Own Revenue	Is the tariff determined nationally of provincially?	Frequency of tariff review	Frequency of tariff adjustment	Year of last adjustment	Percentage increase/ decrease of last adjustment	What informs the tariff adjustment
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								