BUDGET
2026 TAX GUIDE

IsiZulu

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INTELA YEMALINGENISO: ABANTU SIQU NAMATHRASTI

Izilinganisonani zentela kusukela mhla lu-1 kuNdasa 2026 kuya kumhla zingama-28 kuNhlolanja 2027:

Abantu Namathrasti Akhethekile

Imalingeniso etheliswayo (R)	Isilinganisonani seNtela
1 – 245 100	18% wemalingeniso etheliswayo
245 101 – 383 100	44 118 + 26% wemalingeniso etheliswayo engaphezulu kuka-245 100
383 101 – 530 200	79 998 + 31% wemalingeniso etheliswayo engaphezulu kuka-383 100
530 201 – 695 800	125 599 + 36% wemalingeniso elitheliswayo elingaphezulu kuka-530 200
695 801 – 887 000	185 215 + 39% imalingeniso etheliswayo engaphezulu kuka-695 800
887 001 – 1 878 600	259 783 + 41% wemalingeniso elitheliswayo elingaphezulu kuka-887 000
1 878 601 nangaphezulu	666 339 + 45% imalingeniso etheliswayo engaphezulu kuka-1 878 600

Izephulelombuyiselo zabantu	
Ezokuqala	R17 820
Ezesibili (Abantu abaneminyaka yobudala engama-65 nangaphezulu)	R9 765
Ezesithathu (Abantu abaneminyaka yobudala engama-75 nangaphezulu)	R3 249
Unyaka wobudala	**Umkhawulo wentela**
Ngaphansi kweminyaka yobudala engama-65	R99 000
Iminyaka yobudala engama-65 kuya kwengaphansi kwengama-75	R153 250
Iminyaka yobudala engama-75 nangaphezulu	R171 300

Amathrasti (ngaphandle kwamathrasti akhethekile) isilinganisonani sentela = 45%.

INtela Yesikhashana

Umkhokhintela wesikhashana ngumuntu othola imalingeniso engewona omholo, isibonelelo noma imali oyinikwa ngaphambili ivela kumphathi walowo muntu; noma ingeniso eyiholo kumqashi ongabhalisiwe. Umuntu akudingeki ukuba akhokhe intela yesikhashana uma lowo muntu enebhizinisi alenzayo, futhi imalingeniso yakhe etheliswayo:

- ingeke ibe ngaphezulu komkhawulo wentela yangalowo nyaka wentela; noma
- emalini azoyithola ngenzalo, imihlomunzuzo, imihlomulonzuzo yangaphandle, irenti ngokuqashisa isakhiwo, kanye nomholo ovela kumqashi ongabhalisiwe, izoba ngu-R30 000 noma ngaphansi kunyaka wentela.

Abakhokhintela besikhashana kumele bathumele isilinganiso sesamba semalingeniso elitheliswayo kunyaka wokuhlola.

Impahla Yomufi ayingeni ngaphansi kwabakhokhintela besikhashana.

Imihlomulo Yokukhipha Isamba Esikhwameni

Imalingeniso etheliswayo (R)	Isilinganisonani seNtela
1 – 27 500	0% wemalingeniso etheliswayo
27 501 – 726 000	18% wemalingeniso etheliswayo engaphezulu kuka-27 500
726 001 – 1 089 000	125 730 + 27% wemalingeniso elitheliswayo elingaphezulu kuka-726 000
1 089 001 nangaphezulu	223 740 + 36% wemalingeniso elingaphezulu kuka-1 089 000

Imihlomulo yokukhipha isamba esikhwameni somhlalaphansi ifaka phakathi ukukhishwa kwesamba somuntu sempesheni, ekongiweni kwempesheni, esikhwameni sokuhlinzekela, ukongiwa kwesikhwama sokuhlinzekela noma imali yomhlalaphansi (kubandakanya neyabiwe ngokomyalelo wesehlukaniso somshado).

Intela kumhlomulo othile wokukhishwa kwesamba esikhwameni somhlalaphansi (isamba X) ilingana:

- Intela etholwe ngokusetshenziswa kwethebula lentela ukulinganisa zonke izamba zemihlomulo X, kanye neminye imihlomulo yokukhishwa kwesamba esikhwameni somhlalaphansi eziqongelelwe kusukela kuNdasa 2009, yonke imihlomulo yokukhishwa kwesamba esikhwameni somhlalaphansi eqongelelwe kusukela kuMfumfu 2007, kanye nayo yonke imihlomulo yokuyeka ukusebenza eqongelelwe kusukela kuNdasa 2011.
- Intela etholwe ngokusetshenziswa kwethebula lentela ukulinganisa yonke imihlomulo yokukhishwa kwesamba somhlalaphansi eziqongelelwe ngaphambi kwesamba X kusukela kuNdasa 2009, yonke imihlomulo yokukhipha imali eyisamba esikhwameni somhlalaphansi eqongelelwe kusukela kuMfumfu 2007, kanye nayo yonke imihlomulo yokuyeka ukusebenza eqongelelwe ngaphambi komhlomulo wokuyeka ukusebenza eqongelelwe kusukela kuNdasa 2011.

Imihlomulo Yesamba Sesikhwama Somhlalaphansi noma Imihlomulo Yokuyeka Ukusebenza

Imalingeniso etheliswayo (R)	Isilinganisonani seNtela
1 – 550 000	0% wemalingeniso etheliswayo
550 001 – 770 000	18% wemalingeniso etheliswayo engaphezulu kuka-550 000
770 001 – 1 155 000	39 600 + 27% wemalingeniso elitheliswayo elingaphezulu kuka-770 000
1 155 001 nangaphezulu	wemalingeniso elitheliswayo elingaphezulu kuka-1 155 000

Imihlomulo yesamba sesikhwama somhlalaphansi ifaka phakathi isamba somuntu sempesheni, ekongiweni kwempesheni, esikhwameni sokuhlinzekela, ukongiwa kwesikhwama sokuhlinzekela noma isikhwama somhlalaphansi lapho udlula emhlabeni, uthatha umhlalaphansi, noma uyeka ukusebenza ngenxa yokufinyelela eminyakeni yobudala engama-55, ukugula, ingozi, ukulimala, ukungakwazi ukusebenza ngenxa yokugula, ukungabi namsebenzi noma ukumiswa kokuhweba komqashi.

Imihlomulo yokuyeka ukusebenza kufaka phakathi isamba osithola ngokuhlela nomqashi ngenxa yokuyekiswa ukusebenza, ukumiswa, ukulahlekelwa, ukwenqaba, ukukhanselwa noma ukushintsha kwehhovisi noma umsebenzi womuntu.

Intela kumhlomulo othile wesamba sesikhwama somhlalaphansi noma umhlomulo wokuyeka emsebenzini (isamba noma umhlomulo wokuyeka emsebenzini Y) ilingana:

- Intela etholwe ngokusebenzisa ithebula lentela ukulinganisa zonke izamba zemihlomulo Y, kanye neminye imihlomulo yesamba esikhwameni somhlalaphansi eziqongelelwe kusukela kuMfumfu 2007, yonke imihlomulo yokukhishwa kwesamba esikhwameni somhlalaphansi eqongelelwe kusukela kuNdasa 2009, kanye nayo yonke imihlomulo yokuyeka ukusebenza eqongelelwe kusukela kuNdasa 2011; kususwe:
- Intela etholwe ngokusetshenziswa kwethebula lentela ukulinganisa zonke izamba zemihlomulo yomhlalaphansi eziqongelelwe ngaphambi kwesamba Y kusukela kuMfumfu 2007, yonke imihlomulo yokukhipha imali eyisamba esikhwameni somhlalaphansi eqingelelwe kusukela kuNdasa 2009, kanye nayo yonke imihlomulo yokuyeka ukusebenza eqongelelwe ngaphambi komhlomulo wokuyeka ukusebenza Y kusukela kuNdasa 2011.

Utshalomali olungatheliswa

Utshalomali kumadokhumenti ezimali otshalomali olungatheliswa noma kumapholisi abantu, impahla yomufi, kanye nempahla engenamali enezikweletu yabantu inomkhawulo ongu-R46 000 ngonyaka wentela. Amanani atholakale noma aqongelelwe kutshalomali olungatheliswa awatheliswa ngentela yemalingeniso (kubandakanya intela kunzuzomali).

Imihlomulonzuzo

Imihlomulonzuzo etholwe abantu beyithola ezinkampanini zaseNingizimu Afrika ivame ukuxolelwa kuntela yemalingeniso, kodwa intela yemihlomulonzuzo, ngesilinganisonani elingu-20%, iyabanjwa yizikhungo ezikhokhela abantu imihlomulonzuzo. Imihlomulonzuzo etholwe abahlali baseNingizimu Afrika beyithola ku-REIT (izinkampani ezinezakhiwo/impahla ezisohlwini nezilawulwayo) zona zitheliswa intela yemalingeniso, bese kuthi abangebona abahlali abathola leyo mihlomulo bona batheliswe intela yemihlomulonzuzo.

Imihlomulonzuzo Yangaphandle

Imihlomulonzuzo eminingi etholwe abantu ezinkampanini zangaphandle (abanamasheya angaphansi kuka-10% enkampanini yangaphandle) batheliswa isilinganisonani esisebenzayo esikhulu esingu-20%. Akukho ukubanjelwa okuvumelekile kumalinsebenzo yokukhiqiza imihlomulonzuzo yangaphandle.

Ukungatheliswa Kwenzalo

Ukuxolelwa kuntela yemalingeniso kusebenza kunzalo yomthombo waseNingizimu Afrika, etholwe umuntu ovamile ongaphansi kweminyaka yobudala engama-65 noma impahla kamufi, efinyelela ku-R23 800 ngonyaka. Abantu abaneminyaka yobudala engama-65 nangaphezulu, lokhu kuxolelwa kusebenza kunzalo efinyelela ku-R34 500 ngonyaka.

Okunye okuxolelwayo kuntela yemalingeniso yinzalo etholwe abangebona abahlali abangekho bona siqu lapha eNingizimu Afrika izinsuku ezingaphezulu kweziyi-183 ngesikhathi esiyizinyanga eziyi-12 ngaphambi kokuba baqongelele noma bathole inzalo. Phezu kwalokho, ukuxolelwa kusebenza kuphela uma isikweletu esizala inzalo singaxhumene nesakhiwo esinganyakaziseki (esifana nendawo yebhizinisi) eNingizimu Afrika.

Ukubanjelwa

Iminekelo Yesikhwama Somhlalaphansi

Amanani anikelwe ezikhwameni zempesheni, zokuhlinzekela kanye nezomhlalaphansi ngesikhathi sonyaka wokuhlola ibanjwa kumalungu alezi zikhwama. Amanani anikelwe abaqashi natheliswe njengemihlomulo eyengeziwe athathwa njengeminikelo eyenziwe umuntu oyisisebenzi.

Ukubanjelwa kukhawula ku-27.5% wenani elikhulu lomholo wezisebenzi ngenhloso yentela noma imalingeniso elitheliswayo (kokubili ngaphandle kwesamba sesikhwama somhlalaphansi kanye nemihlomulo yokuyeka ukusebenza). Ukubanjelwa kuphinde kukhawulwe kokungaphansi kuka-R430 000 noma kuka-27.5% wemalingeniso etheliswayo, ngaphambi kokufakwa kwemalinzuzo etheliswayo. Namiphi iminikelo eyevile emikhawulweni idluliselwa onyakeni olandelayo wokuhlola, kanti ithathwa njengenikelwe kulowo nyaka olandelayo. Amanani adluliselwe phambili ancishiswa yiminikelo elinganisa izamba zesikhwama somhlalaphansi kanye nezimali zomhlalaphansi.

Izindleko zezokwelashwa nezokukhubazeka

Ukuze bahlonze intela okumele ikhokhwe, abantu bavunyelwe ukubamba isephulelombuyiselo kuminikelo yanyanga zonke ohlelweni lwezokwelapha: Isephulelombuyiselo singasetshenziswa umuntu owenze izinkokhelo zemali efika ku-R376 kumuntu ngamunye wababili bokuqala abakhokhelwa kuleso sikhwama, kanye no-R254 koncike kuwe owengeziwe. Lesi sephulelombuyiselo sithathwa njengomhlomulo wentela yezindleko zezokwelapha.

Isephulelombuyiselo esingaphezulu esikhona kuzindleko zezokwelapha sithathwa njengomhlomulo owengeziwe wentela yezindleko zezokwelapha. Uma kwenzeka:

- Kungumuntu oneminyaka engaphezu kwengama-65 ubudala, noma uma umuntu yena uqobo, owakwakhe, umntwana wakhe bengabantu abaphila nokukhubazeka, umuntu uvumeleke ukuba athole umhlomulo wentela wezindleko zesikhwama ongama-33.3% wesamba sezindleko zezokwelashwa ezifanelekayo ezikhokhiwe kanye nezithwalwe ngumuntu uqobo kanye nesamba okungaso izinkokhelo zesikhwama sezokwelashwa ezikhokhiwe ngumuntu zidlula ngokuphindwe kathathu umhlomulo wentela wezindleko zesikhwama sezempilo walowo nyaka wentela; noma
- Komunye umuntu, ovunyelwe intelamihlomulo yezokwelashwa engu-25% wesamba sentelamihlomulo yezokwelashwa ofanelekayo ezikhokhwe ngumuntu, kanye nesamba sezindleko zezokwelashwa ezifanelekile nezithwalwe nguye kanjalo nesamba okuyisona Izinkokhelo zesikhwama sezempilo ezikhokhwe ngumuntu zidlulela ngokuphindwe kane emhlomulweni wezentela wezindleko zesikhwama sezempilo, kugcine kumkhawulo oyisamba esidlula ngo-7.5% wemalingeniso etheliswayo (kushiya ngaphandle imihlomulo yesamba kanye neyokuyeka emsebenzini).

Iminikelo

Ukubanjelwa kuminikelo eya ezinhlanganweni ezithile ezizuzisa umphakathi kukhawulwa ku-10% wemalingeniso etheliswayo (ngaphandle kwesamba sesikhwama somhlalaphansi kanye nemihlomulo yokuyeka ukusebenza). Inani leminikelo eyevile ku-10% wemalingeniso elitheliswayo lithathwa njengomnikelo ezinhlanganweni ezizizisa umphakathi ezifanelekayo onyakeni wentela olandelayo.

Izimalisabelo

Izimalisabelo ezingqaphazimo kanye nemali oyinikwa ngaphambilini yokuphila

Uma othola le mali ephoqelekile ukuba achithe okungenani ubusuku obubodwa ekude nendawo yakhe evamile yokuhlala ngenxa yomsebenzi futhi indawo yokuhlala okukhishwe ngayo leyomalisabelo ilapha kuRiphabhulikhi yaseNingizimu Afrika, futhi imalisabelo noma imali oyinikwa ngaphambili iphasisiwe izokhokhela lokhu:

- Ukudla, izindeleko ezingahleliwe, inani elingu-R595 libonakala kuyilo elisetshenzisiwe ngosuku lulunye; noma
- Izindleko ezingahleliwe kuphela, inani elingu-R184 libonakala kuyilo elisetshenzisiwe ngosuku lulunye.

Uma indawo yokuhlala isibonelelo esikhishelwa yona ingaphandle kweRiphabhulikhi yaseNingizimu Afrika, inani elithile ngezwe yilo elizosetshenziswa. Imininingwane yalawa manani ishicilelwe kusizindalwazi sakwaSARS (www.sars.gov.za), ngaphansi kwekhasi elithi Legal Counsel/Secondary Legislation> /Income Tax Notices.

Uma othola le mali kumele achithe ingxenye yosuku engekho endaweni yakhe evamile yokusebenza noma yokusebenza ngenxa yomsebenzi, imali okumele abuyiselwe yona noma ayithole ngaphambili yezindleko ezithwalwe yilowo oyitholayo ayitheliswa. Lokhu kuxolelwa kusebenza uma lowo othola le mali evunyelwe ngumphathi wakhe ukuba athwale izindleko zokudla nezinye izindleko ezingahleliwe ngengxenye yalolo suku, futhi inani lemali okumele abuyelwe yiyo ingevile ku-R184.

Imali eyisibonelelo sokuhambela

Amanani ngekhilomitha, angasetshenziselwa ukuthola ukubanjelwa okuvumelekile uma uhambela ibhizinisi lapho ebanjwa kusibonelelo noma kumali oyithola ngaphambi kokuthi uhambe lapho izindleko zingafakelwa khona isicelo sokukhokhelwa, atholakala ngokusebenzisa ithebula elilandelayo.

Intengo yemoto (kubandakanya i-VAT) (R)	Izindleko ezingaguquki (R p.a.)	Izindleko zesinikamandla (c/km)	Izindleko zokunakekela (c/km)
0 – 115 000	38 344	132.9	49.1
115 001 – 230 000	68 487	148.4	61.4
230 001 – 345 000	98 689	161.2	67.8
345 001 – 460 000	125 393	173.4	74.0
460 001 – 575 000	152 097	185.5	86.9
575 001 – 690 000	180 078	212.8	102.0
690 001 – 805 000	208 106	216.5	114.5
805 001 – 920 000	237 679	220.1	126.9
eyevile ku-920 000	237 679	220.1	126.9

Qaphela:

- U-80% wesibonelelo sokuhambela kumele afakwe emholweni wesisebenzi ukuze kuzobalwa i-PAYE. Iphesenti liyancishiswa libe ngu-20% uma umqashi enelisekile ukuthi okungenani isikhathi esingu-80% okusetshenziswe ngaso imoto onyakeni wentela kuzoba ukwenza umsebenzi.
- Azikho izindleko zezinikamandla ezivumelekile uma isisebenzi singazange singene ezindlekweni zezinikamandla ezisetshenziswe emotweni, futhi azikho izindleko zokunakekela ezingafakelwa isicelo sokukhokhelwa uma isisebenzi singazange singene ezindlekweni eziphelele zokunakekelwa kwemoto (isib., uma imoto ingaphansi kohlelo lokunakekelwa kwemoto).
- Izindleko ezingaguquki kumele zincishiwe ngokulingana (i-pro-rata) uma imoto isetshenziselwe umsebenzi isikhathi esingaphansi konyala ogcwele.
- Ibanga eliyilo elihanjwe ngonyaka wentela, kanye nebanga elihanjwe ngenxa yomsebenzi, kwesekwa yi-logbook, yikho okusetshenziswayo ukuthola izindleko ezingafakelwa isicelo sokukhokhelwa kusibonelelo sokuhambela.

Kungenjalo, uma isibonelelo noma imali oyithola ngaphambi kokuba uhambe incike ebangeni elihanjwe isisebenzi ngenxa yomsebenzi, ayikho intela ekhokhwayo kusibonelelo esikhokhwa umqashi kusisebenzi leso, kuze kufinyelele ku-R4.95 ngekhilomitha ngalinye, noma ngabe intengo yemoto ithini.

Kodwa-ke, lokhu akusebenzi uma kukhona olunye uhlobo lwesinxephezelo esingaba isibonelelo noma ukubuyiselwa imali oyisebenzisile (ngaphandle kweyokupaka imoto noma eyama-toll) osithole kumqashi ngaleyo moto.

Okunye Ukubanjelwa

Ngaphandle kokubanjelwa okubalulwe ngenhla, umuntu angakwazi kuphela ukufaka isicelo sokubanjelwa kumalingeniso yomsebenzi noma okuvumelekile ezikhungweni ezithile, isib. isikweletu esibi uma kubhekwa umholo.

Imihlomulo eyengeziwe

Izithuthi zikamqashi

- Inani elitheliswayo liba ngu-3.5% wezindleko ezingukheshi, kubandakanya neNtela Yentengo i-VAT, ngesithuthi ngasinye ngenyanga.
- Uma isithuthi:
  - » singaphansi kohlelo lokunakekela lapho umqashi esithenga, inani elitheliswayo liba ngu-3.25% wenani elibaliwe; noma
  - » sitholwe ngumqashi ngaphansi kwesivumelwano sokusiselana inani elitheliswayo liba yizindleko ezithwalwe ngumqashi ngaphansi kwesivumelwano sokusiselana zihlanganiswe nezindleko zikaphethilomu.
- 80% womhlomulo owengeziwe kumele afakwe emholweni wesisebenzi ukuze kuzobalwa i-PAYE. Iphesenti liyancishiswa libe ngu-20% uma umqashi enelisekile ukuthi okungenani isikhathi esingu-80% okusetshenziswe ngaso imoto onyakeni wentela kuzoba ukwenza umsebenzi.
- Lapho kubuyekezwa, imihlomulo eyengeziwe yonyaka wentela iyancishiswa ngokwezinganani lamabanga ahanjiwe ngezinhloso zebhizinisi, nokufakazelwa nge-*logbook*, zihlukaniswe ngebanga ngqo elihanjiwe onyakeni wentela.
- Lapho kubuyekezwa, kukhonaokunye ukuxegiselwa maqondana nezindleko zelayisense, zomshwalense, zokulungisa kanye nezinikamandla — uma lezo zindleko ngokugcwele zithwalwe isisebenzi futhi ibanga elihanjwe ngokuzuzisa umuntu luqobo zisekelwe nge-*logbook*.

Imalimboleko engenanzalo noma enenzalo encane

Okuphuma uma ususa inzalo ebizwe ngezinga elisemthethweni kanye nesamba ngqo senzalo ebiziwe kufanele kubandakanywe kumalingeniso elingacozuliwe.

Indawo yokuhlala

Inani lemihlomulo eyengeziwe ezokuhlanganiswa nesamba esingacozuliwe semalingeniso ingephansi kunayo yonke imihlomulo ebalwe ngokusebenzisa itulo-kubala/ifomula, noma izindleko zomqashi uma umqashi engenabo ubunikazi obugcwele bendawo yokuhlala.

Itulo-kubala lizosebenza uma umnikazi wendawo yokuhlala kuyisisebenzi, kepha kalisebenzi uma kuyindawo yokungcebeleka eqashwe ngumqashi ezikhungweni angaxhumene nazo.

INTELA YEMALINGENISO: IZINKAMPANI

Isilinganisonani sentela sezinkampani sisebenza eminyakeni yokuhlola ephela nganoma yiluphi usuku kusukela mhla lu-1 kuMbasa 2026 kuya kumhla zingama-31 kuNdasa 2027.

Uhlobo	Isilinganisonani seNtela
Izinkampani	27% wemalingeniso etheliswayo

INTELA YEMALINGENISO: IMIFELANDAWONYE YAMABHIZINISI AMANCANE

Izilinganisonani zentela Zemifelandawonye Yamabhiznisi Amancane zisebenza eminyakeni yokuhlola ephela nganoma yiluphi usuku kusukela mhla lu-1 kuMbasa 2026 kuya kumhla zingama-31 kuNdasa 2027

Imalingeniso etheliswayo (R)	Isilinganisonani seNtela (R)
1 – 99 000	0% wemalingeniso etheliswayo
99 001 – 365 000	7% wemalingeniso etheliswayo engaphezulu kuka-99 000
365 001 – 550 000	18 620 + 21% wemalingeniso elitheliswayo engaphezulu kuka-365 000
550 001 nangaphezulu	57 470 + 27% wenani elingaphezulu kuka-550 000

ISAMBAMALINGENISO SEBHIZINISI SAMABHIZINISI AMANCANE

Intela yesambamalingeniso sebhizinisi isebenza kubantu kusukela kumhla lu-1 kuNdasa 2026 kuya kumhla zingama-28 kuNhlolanja 2027 naseminyakeni yokuhlola yezinkampani ephela nganoma yiluphi usuku kusukela mhla lu-1 kuMbasa 2026 kuya kumhla zingama-31 kuNdasa 2027.

Isambamalingeniso sebhizinisi esitheliswayo (R)	Isilinganisonani seNtela (R)
1 – 600 000	0% wesambamalingeniso sebhizinisi esitheliswayo
600 001 – 950 000	1% wesambamalingeniso sebhizinisi esitheliswayo esingaphezulu kuka-600 000
950 001 – 1 400 000	3 500 + 2% wesambamalingeniso sebhizinisi esitheliswayo esingaphezulu kuka-950 000
1 400 001 nangaphezulu	12 500 + 3% wesambamalingeniso sebhizinisi esitheliswayo esingaphezulu kuka-1 400 000

OKUSEKELA UKUTHELISWA KWABAHLALI

Abahlali batheliswa kumalingeniso yabo yasemhlabeni wonke, kuye ngokuthile okungafakwa. Umgomomvama ukuthi izintela zangaphandle kumalingeniso lomthombo wangaphandle ziyavunyelwa njengomhlomulo kuntela yaseNingizimu Afrika ekhokhwayo. Lokhu kusebenza kubantu, izinkampani, imifelandawonye, amathrasti kanye nempahla kamufi.

UKUTHELISWA KWEMALINZUZO

Imalinzuzo ekuchithweni kwempahla iyafakwa kumalingeniso etheliswayo.

isilinganisonani esikhulu esisebenzayo sentela	
Abantu namathrasti akhethekile	18%
Izinkampani	21.6%
Amanye amathrasti	36%

Izimo eziholela ekuchithweni kwempahla zibandakanya ukuthengiswa, ukunikelwa, ukushintshanisa, ukulahlekelwa, ukushona noma ukufuduka. Lokhu okulandelayo okuthile okungafakwa:

- R3 000 000 wemalinzuzo noma imalilahleko ekuchithweni kwendawo okuyiyo okuhlalwa kuyo;
- Izimpahla ozisebenzisela zona wena;
- Imihlomulo yomhlalaphansi;
- Izinkokhelo ezingaphansi kwemishwalense yokuqala yesikhathi eside;
- Ukungafakwa kwemalinzuzo noma kwemalilahleko engu-R50 000, okunikwa abantu namathrsti akhethekile;
- Ukungafakwa kwemalinzuzo yamabhizinisi amancane engu-R2.7 million kubantu (okungenani abaneminyaka yobudala engama-55), lapho kuchithwa ibhizinisi elincane elinentengo yemakethe engevile ku-R15 million; kanti
- Ukungafakwa konyaka kwabantu kunyukile kwaya ku-R440 000 ngonyaka umuntu ashone ngawo.

INTELA YEMIHLOMULONZUZO

Intela yemihlomulonzuzo yintela yokugcina yesilinganisonani esingu-20%, kumihlomulonzuzo ekhokhwa yinkampani yakuleli, kanye nezinkampani okungezona ezakuleli kumasheya asohliwni oluku-Johannesburg Stock Exchange noma nakuphi ukushintshanisa okuvumelekile eNingizimu Afrika. Imihlomulonzuzo iyaxolelwa kuntela uma umhlomulilifa womhlomulonzuzo kuyinkampani yaseNingizimu Afrika, isikhwama somhlalaphansi, noma omunye umuntu oxolelwayo. Abahlomulilifa abangebona abahlali bemihlomulonzuzo bangahlomula kuzilinganisonani ezehlisiwe zentela ezimweni ezithile. Intela yemihlomulonzuzo kumele ibanjwe yizinkampani ezikhokha imihlomulonzuzo etheliswayo, noma abaxhumanisi abalawulwayo kumihlomulonzuzo esohlwini lwamasheya. Intela kumihlomulonzuzo yolunye uhlobo noma yesihe (ngaphandlle kwemali ezwayo) iyakhokhwa kanti iba yizindleko ezithwalwa yinkampani okuyiyo edalula nekhokha umhlomulonzuzo.

EZINYE IZINTELA EZIBANJWAYO

Ezimweni ezithile, isilinganisonani esisebenzayo sentela singancishiswa ngokwesivumelwano sentela nezwe lapho lowo ongeyena umhlali ehlala khona.

Izinzuzobunini (*Royalties*)

Isilinganisonani sokugcina sentela sika 15% sifakwa enanini elingacozuliwe lezinzuzobunini ezivela emthonjeni waseNingizimu Afrika ezikhokhelwa labo abangebona abahlali.

Inzalo

Isilinganisonani sokugcina sentela sika-15% sifakwa kunzalo evela emthonjeni waseNingizimu Afrika, ikhokhelwa labo abangebona abahlali. Uyaxolelwa inzalo uma ikhokhwa umkhakha kahulumeni waseNingizimu Afrika, ibhange, noma uma isikweletu sisohlwini olwaziwayo lokushintshanisa.

Abaqeda isizungu nabadlali bangaphandle

Isilinganisonani sokugcina sentela sika-15% sifakwa enanini elingacozuliwe elikhokhelwa abangebona abahlali ngemisebenzi abayenze eNingizimu Afrika njengabezikaqeda isizungu noma abadlali.

Ukuchithwa kwempahla engenakunyakaziswa

Intela yesikhashana iyabanjwa egameni lomdayisi wempahla engenakunyakaziswa ongemhlali eNingizimu Afrika, nezokwelekwa enteleni ejwayelekile ebizwa kulabo abangebahlali. Intela ezokubanjwa ezinkokhelweni zalabo abangebahlali isezingeni lika-7.5% kumuntu ongemhlali, u-10% enkampanini okungeyona eyakuleli kanye no-15% kuthrasti engeyona eyakuleli ethengisa ngempahla engenakunyakaziswa.

EZINYE IZINTELA, IZINTELO NEZINTELISO

Intela yentengo (i-VAT)

I-VAT iyabizwa ngezinga elivamile lika-15% kubasabalalisi bempahla nemisebenzi okwenziwa ngabathengisi abagunyaziwe.

Umthengisi owenza impahla etheliswayo engaphezulu kuka-R2.3 million ngonyaka kumele abhalisele i-VAT. Umthengisi owenza impahla etheliswayo engaphezulu kuka-R120 000, kodwa engevile ku-R2.3 million ngonyaka, angayibhalisela ngokuzithandela. Ezinye izinto azinasilinganisonani lentela, noma ziyaxolelwa ekukhokheni i-VAT.

Intelo Yokudlulisela

Intelo Yokudlulisela ikhokhwa ngalezizilinganisonani ezilandelayo uma ukuhwebelana kungayifaki i-VAT.

Intengo yesakhiwo (R)	Isilinganisonani
1 – 1 210 000	0% entengo
1 210 001 – 1 663 800	3% wentengo engaphezulu kuka-R1 210 000
1 663 801 – 2 329 300	R13 614 +6% wentengo engaphezulu kuka-R1 663 800
2 329 301 – 2 994 800	R53 544 +8% wentengo engaphezulu kuka-R2 329 300
2 994 801 – 13 310 000	R106 784 +11% wentengo engaphezulu kuka-R2 994 800
13 310 001 nangaphezulu	R1 241 456 + 13% wentengo eyevile ku-R13 310 000

Intela Yempahla (*Estate Duty*)

Intela Yempahla ihlawuliswa empahleni yabahlali kanye nasempahleni yaseNingizimu Afrika yabangebahlali, bese kususwa okubanjwayo okuvumelekile. Intelo ihlawuliswa enanini elitheliswayo lempahla ngesilinganisonani esingu-20% ku-R30 million wokuqala, bese kuba ngesilinganisonani esingu-25% ngaphezulu kuka-R30 million.

Ukubanjelwa okuyisisekelo kuka-R3.5 million kuvumelekile ukuze kutholakale isikweletusibopho sentelo yempahla, kanjalo nokubanjelwa kwezikweletusibopho, iminikelo eya ezinhlanganweni ezizuzisa umphakathi, kanjalo nezakhiwo ezizosalela owakhe ophilayo.

Intela Yeminikelo

Intela Yeminikelo itheliswa ngesilinganisonani esingaguquki esingu-20% kuntengo ekhulayo yempahla enikelwe kusukela mhla lu-1 kuNdasa 2018, engevile ku-R30 million, nakusilinganisonani esingu-25% kuntengo ekhulayo yempahla enikelwe kusukela mhla lu-1 kuNdasa 2018, eyevile ku-R30 million.

U-R150 000 wokuqala wempahla enikeliwe onyakeni ngamunye inikelwa umuntu ovamile awutheliswa intela yeminikelo.

Lapho umkhokhintela engeyena umuntu ovamile, iminikelo exolelwayo igcina eziphweni ezingevile ku-R20 000 ngonyaka uma sezizonke.

Ukudedelelana impahla okuphakathi kwabaganene, lapho okutholayo eyisakhamuzi sentela; iminikelo phakathi kwamaqembu ezinkampani zaseNingizimu Afrika; kanye neminikelo eyenziwe ezinhlanganweni ezithile zomphakathi aziyikhokhi intela yeminikelo.

Intela Yokudlulisa Izabelo

Intela yokudlulisa izabelo ibizwa ngesilinganisonani esingu-0.25 % ekudluliseni okusohlwini noma okungekho ohlwini lwezabelo. Izabelo zakhiwa amasheya ezinkampanini, noma kunzalo yamalungu emifelandawonye.

Inteliso yeokuThuthukiswa kwamaKhono (i-SDL)

I-SDL ikhokhwa abaqashi ngesilinganisonani esingu-1% womholo ophelele okhokhelwa izisebenzi. Abaqashi abakhokha umholo wonyaka ongaphansi kuka-R500 000 bona bayaxolelwa ekukhokheni i-SDL.

Iminikelo yoMshwalense wokuNgasebenzi

Iminikelo yomshwalense wokungasebeni ikhokhwa njalo ngenyanga ikhokhwa abaqashi kuya ngokweminikelo ongu-1% wabaqashi kanye nongu-1% wesisebenzi, kuya ngokomholo wesisebenzi ngaphansi kwenani elithile.

Abaqashi abangayibhalisele i-PAYE noma i-SDL kumele bakhokhe iminikelo yabo kuKhomishana woMshwalense wokuNgasebenzi.

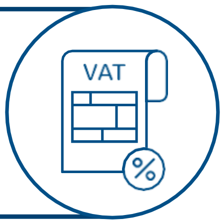
IZILINGANISOMANANI ZENZALO YAKWASARS

Isilinganisonani senzalo (kusukela mhla lu-1 kuZibandlela 2025)	Isilinganisonani
Imihlomulo eyengeziwe — imalimboleko engenayo intela noma enenzalo ephansi ngamarandi (isilinganiso esisemthethweni)	7.75% ngonyaka.
Izilinganisomanani enzalo (kusukela mhla lu-1 kuNdasa 2026)	**Isilinganisonani**
Ukukhokhelwa kwentela sekudlule isikhathi noma kukhokhwe imali engaphelele	10.25% ngonyaka.
Imali ebuyayo lapho kukhokhwe ngokweqile intela yesikhashana	6.25% ngonyaka.
Ukubuyiswa kwemali yentela esicelweni esiphumelele sokudluliswa kwecala noma lapho isicelo sokudluliswa kwecala kuvunywe uSARS	10.25% ngonyaka.
Imali yeNtelantengo ebuyayo emva kwesikhathi esibekiwe	10.25% ngonyaka.
Ukukhokhwa sekwedlule isikhathi kweNtelantengo i-VAT	10.25% ngonyaka.
Ukulawulwa kweMpahla Emngceleni neNtela	10.25% ngonyaka.

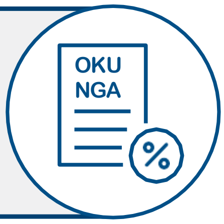
Okuqhakanjisiwe ISABIWOMALI

Izinga lokutheliswa kumalingeniso yomuntu kanye nokulungiswa kwesaphulelombuyiselo ukunxephezela abantu ngenxa yokwehla kwamandla emali.

Ukunyuka komkhawulo oyimpoqo wokubhaliselwa kwe-VAT kuya ku-**R2.3 million**

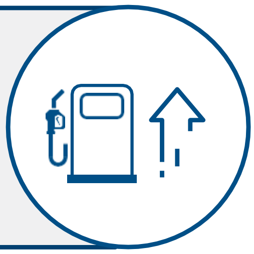


Ukunyuka Kweminikelo Yokonga Okungatheliswa kuya ku-**R46 000** ngonyaka



Ukunyuka kuka-**3.4%** kuntelo yempahla emikhiqizweni yophuzo oludakayo nogwayi.

Ukunyuka kuNteliso yesinikamandla esivamile kuphethilomu **ngamasenti ayi-9** ngelitha ngayinye, kanti kudizili **ngamasenti ayi-8** ngelitha ngayinye.



Ukunyuka kuNteliso yesiKhwama Sezingozi Zomgwaqo kukho kokubili uphethilomu nodizili **ngamasenti ayi-7** ngelitha ngayinye.

Ukunyuka kuNtela yeKhabhoni kusinikamandla **ngamasenti ama-5** kuphethilomu ngelitha ngayinye, kanye **nangamasenti ayi-6** ngelitha ngayinye kudizili.

Ukubonisana okuqhubekayo ngentela yokugembula ku-inthanethi kuzwelonke kowezi-2026.