BUDGET
2026 TAX GUIDE

isiNdebele

SARS
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Ikombandlela yomthelo yakwa-SARS le irhunyeza imininingwana engeqakatheke khulu emalungana nomthelo, imithelelo nelevi yomnyaka weemali wee-2026/27.

UMTHELONGENISO: ABANTU NGAMUNYE NAMATHRASTI

Iinlinganisomthelo ukusukela ngomhla wo-01 kuNtaka 2026

ukuyokufika kumhla wama-28 kuMhlolanja 2027.

Abantu Ngamunye Namathrasti Akhethekileko

Imalingeniso Etheliswako (R)	Isilinganiso Somthelo
1 – 245 100	18% Imalingeniso etheliswako
245 101 – 383 100	44 118 + 26% Imalingeniso etheliswako engaphezu kwe-245 100
383 101 – 530 200	79 998 + 31% Imalingeniso etheliswako engaphezu kwe-383 100
530 201 – 695 800	125 599 + 36% Imalingeniso etheliswako engaphezu kwe-530 200
695 801 – 887 000	185 215 + 39% Imalingeniso etheliswako engaphezu kwe-695 800
887 001 – 1 878 600	259 783 + 41% Imalingeniso etheliswako engaphezu kwe-887 000
1 878 601 nokuya phezulu	666 339 + 45% Imalingeniso etheliswako engaphezu kwe-1 878 600

zephulelo Ebantwini

Sokuthoma	R17 820
Sesibili (sabantu beminyaka ema-65 nangaphezulu)	R9 765
Sesithathu (sabantu beminyaka ema-75 nokuya phezulu) nangaphezulu)	R3 249
Ubudala	**Umkhawulo Womthelo**
Ngaphasi kweminyaka ema-65	R99 000
Beminyaka ema-65 nabangaphasi kema-75	R153 250
Beminyaka ema-75 nangaphezulu	R171 300

Iinlinganiso zomthelo wamaThrasti (ngaphandle kwamaThrasti akhethekileko) = 45%

UmThelo Wesikhatjhana

Umtheli wesikhatjhana mumuntu othola ingenisomali engasimrholo, esibonelelo, namkha imali anikelwa yona ayibhadalelwa mumutnu amphetheko; namkha mumuntu othola ingenisomali ayibhadalwa mqatjhi ongakatloliswa njengomqatjhi. Umuntu akakakateleleki ukubhadala umthelo wesikhatjhana nakube akunabhizinisi ayenzako, kufumaniseke nokuthi ingenisomali yakhe etheliswako:

- Angeze idlule/yeqe umkhawulo womthelo emnyakeni womthelo; namkha nakube
- Nakube enzuzweni, emalini yezabelo/yesahlukaniselo, yezabelo/yezahlukaniselo zamazwe wangaphandle, emalini yokuqatjhisa indawo yokuhlala, nomrholo womqatjhi ongakatloliswa,izakuba ma-R30 000 namkha ngaphasi kwalelinani, emnyakeni womthelo loyo.

Abatheli besikhatjhana kufuze bathumele amaforomu womthelo lapho batjengisa khona ukuthi balinganisa ukuthi ingangani imalingeniso yabo yomnyaka womthelo loyo.

Ipahla yabantu abangasekho ayingeni ngaphasi kwabatheli besikhatjhana.

Umhlomulo Wokukhupha Isizumbulu Semali Esikhwameni Somhlalaphasi

Imalingeniso Etheliswako (R)	Isilinganiso Somthelo
1 – 27 500	0% yemalingeniso etheliswako
27 501 – 726 000	18% yemalingeniso etheliswako engaphezulu kwe-27 500
726 001 – 1 089 000	125 730 + 27% yemalingeniso etheliswako engaphezulu kwe-726 000
1 089 001 nokuya phezulu	223 740 + 36% yemalingeniso etheliswako engaphezulu kwe-1 089 000

Imihlomulo yokudoswa kwesizumbulu semali yomhlalaphasi esikhwameni sepentjheni, sokulondwa kwepentjheni, sokuqalelela, sokulondwa kokuqalelela, namkha somrholo womhlalaphasi lokhuya umuntu nakadosa imali (sekubalwa nomlayelo olayelelwa umlayo wesahlukaniso).

Umthelo emhlomulweni wokukhutjhwa kwesizumbulu semali esithileko esikhwameni somhlalaphasi (isizumbulu semali X) ulingana:

- Umthelo otholwe ngokusetjenziswa kwethebula lomthelo enanini elisizumbulu X, kungezelelwe nayo yoke imihlomulo yokukhutjhwa kwesizumbulu ebutheleleke ukusukela ngoNtaka wee-2009, yoke imihlomulo yokuthatha umhlalaphasi ebutheleleke ukusukela ngoSewula wee-2007 nayo yoke eminye imihlomulo yokudilizwa emsebenzini ebutheleleke ukusukela ngoNtaka 2011; kukhutjhwe:
- umthelo obalwe/otholwe ngokusebenzisa ithebula lomthelo enanini elisizumbulu lokukhutjhwa komhlomulo wesikhwama somhlalaphasi obe khona ngaphambi kwesizumbulu X ukusukela ngoNtaka wee-2009; woke umhlomulo wesikhwama somhlalaphasi obe khona ukusukela ngoSewula wee-2007; nawo woke umhlomulo obe khona ukusukela ngoNtaka wee-2011.

Umhlomulo Wesizumbulu Semali Yesikhwama Somhlalaphasi namkha Umhlomulo Wokudilizwa Emsebenzini

Imalingeniso Etheliswako (R)	Isilinganiso Somthelo
1 – 550 000	0% yemalingeniso etheliswako
550 001 – 770 000	18% yemalingeniso etheliswako engaphezu kwe-550 000
770 001 – 1 155 000	39 600 + 27% yemalingeniso etheliswako engaphezu kwe-770 000
1 155 001 nokuya phezulu	143 550 + 36% yemalingeniso etheliswako engaphezu kwe- 1 155 000

Imihlomulo yesizumbulu semali yomhlalaphasi isizumbulu semali yepentjheni, ukulondwa kwepentjheni, ukubonelelwa kwesikhwama sokuhlinzekela, namkha isikhwama somhlalaphasi nawubhubhako, nawuthatha umhlalaphasi, namkha nawulisa umsebenzi ngoba sewuneminyaka ema-55, nawulisa umsebenzi ngenca yokulimala, ukugula, ukubhalelwa kusebenza, ukungasabi namsebenzi, namkha nakuvalwa umsebenzi womqatjhi.

Umhlomulo wokudilizwa emsebenzini sizumbulu semali ngokuzwana nomqatjhi ngenca yokuliselela umsebenzi, ngenca yokuqotjhwa, ngenca yokuphela komsebenzi, ngenca yokubhala ukwenza umsebenzi othileko, ngenca yokucinywa kwesivumelwano sokusebenza, namkha ngenca yokutjhuguluka komsebenzi namkha wobujamo bezinto emsebenzini.

Umthelo esikhwameni somhlalaphasi sesizumbulu semali namkha umhlomulo wokudilizwa/wokuliliswa (isizumbulu semali namkha umhlomulo wokudilizwa Y) kulingana/kufana:

- nomthelo otholwe ngokusebenzisa ithebula lomthelo enanini lemali Y, kungezelelwe yoke eminye imihlomulo yesikhwama somhlalaphasi ukusukela ngoSewula 2007, yoke imihlomulo yesizumbulu semali yomhlalaphasi ukusukela ngoNtaka 2009, nayo yoke imihlomulo yokudilizwa emsebenzini ukusukela ngoNtaka 2011; kukhutjhwe
- Umthelo otholwe ngokusebenzisa ithebula layo yoke imihlomulo yesizumbulu semali esihlanganise ngaphambi kwesizumbulu Y ukusukela ngoSewula 2007; yoke imihlomulo yesizumbulu semali yomhlalaphasi ukusukela ngoNtaka wee-2009; nayo yoke imihlomulo yokudilizwa emsebenzini ngaphambi komhlomulo wokudilizwa Y ukusukela ngoNtaka wee-2011.

Amasiso Wemali Angatheliswako

Amasiso wemali angatheliswako namkha amapholisi wetjhorense enziwa babantu, ngepahla yabantu abangasekho kunye nepahla yabantu ngamunye esemtjhonweni babekelwe ukugcina emalini ema-R46 000 ngomnyaka womthelo munye.
Inani elitholwe ngokubutheleleka kwamasiso angatheliswako alibhadaliswa umthelongeniso (sekubalwa nomthelo wenzuzo yemali).

Izahlukaniselo

Izabelo/izahlukaniselo ezitholwa babantu ngamunye eenkhampanini zeSewula Afrika zivamise ukungatheliswa mthelo, kodwana umthelo wezahlukaniselo, ngama-20% wesilinganiso, kufuze bona zibanjwe ziinjamiso ezibhadala izahlukaniselo. Izahlukaniselo ezitholwa babantu abazizakhamuzi zeSewula Afrika bavela ku-REITs (lezi ziinkhampani ezitlolisiweko neenkhampani ezilawulako ezibanikazi bepahla elawulwako) kufuze zibhadale umthelo, labo abangasizakhamuzi, abathola izehlukaniselwezi kufuze babhadale izehlukaniselo zomthelo kwaphela.

Izahlukaniselo Zangaphandle

Ubunengi bezahlukaniselo zangaphandle ezibuya eenkhampanini zangaphandle ezenziwe babantu ngamunye (nakube inani ekwabelwana ngalo lingaphasi kwe-10% ekhampanini yangaphandle) zitheliswa ukufikela esilinganisweni sama-20%. Akukavunyelwa ukudoswa kwemali emalini esetjenziswako kobanyana kuzokusala izahlukaniselo zangaphandle.

Ukungatheliswa Kwemalinzalo

Imalingeniso ayitheliswa imalinzalo nakube umthombo wayo useSewula Afrika, itholwe mumuntu wemvelo ongaphasi kweminyaka yobudala ema-65 namkha nakube ivela epahleni/elifeni lomuntu ongasekho emhlabeni, ukufikela ema-R23 800 ngomnyaka. Ebantwini beminyaka yobudala ema-65 namkha ngaphezu kwalokho, lokhukungatheliswa kusebenza kwaphela emalinzalo efika ema-R34 500 ngomnyaka.

Nemalinzalo engeniswe/eyenziwe babantu abangasizo izakhamuzi abangekho siqu sabo lapha eSewula Afrika isikhathi esingaphezulu kwamalanga ali-183 ngesikhathi esiziinyanga ezili-12 ngaphambi kobana imalinzalo iqongeleke namkha ifike, nayo ayitheliswa. Ukudlula lapho, ukungatheliswa lokhu kusebenza kwaphela nakube isikwelede esinemalinzalo asikaphathelani nesijamiso sasafuthi (njengendawo enzinzileko yebhizinisi) eSewula Afrika.

Imali Edoswako

Imali Ephoselwa Esikhwameni Somhlalaphasi

Imali ephoselelwa ipentjheni, isikhwama sokuhlinzekela/sokubekela ingomuso, kunye nesikhwama somhlalaphasi ngomnyaka wokuhlaziya idoswa malunga waleziinkhwama. Inani lemali elifakwa baqatjhi bese litheliswa njengamarhubhelo lithathwa njengemali ephoselwe basebenzi ngamunye.

Imali edoswako ibekelwe isilinganiso ukufikela ema-27.5% enanini elingeliphezulu lomrholo emthelweni wabasebenzi, namkha imalingeniso etheliswako (kikho kokubili lokhu, lapha akubalwa isizumbulu semali yomhlalaphasi neyomhlomulo wokudilizwa emsebenzini). Ukudlula lapho, inani elidoswakweli libekelwe isilinganiso esingaphasi kwama-R430 000 namkha ama-27% wemalingeniso etheliswako, ngaphambi kobana kufakwe inzuzo yemali. Inani lemali ekudlula ngalo esilinganisweni esibekiweko lidluliselwa emnyakeni wokuhlaziya olandelako, befuthi lithathwa njengemali ephoselwe ngalowo mnyaka wokuhlaziya elidluliselwe kiwo.

Imali edluliselwe phambili iphungulwa yimali yhimali ephoselwako ethonyaniswa nesizumbulu semali yomhlalaphasi nemali yomhlalaphasi engena qobe.

lindleko Zokwelatjhwa Nokukhubazeka

Ekufuneni ukuthi umthelo otheliswako yimalini, umuntu ngamunye angakhupha isephulelo ngokubalela phezu kwemali ephoselwa esikhwameni sokwelatjhwa qobe nyanga. Isephulelo lesi-ke singasetjenziswa kwaphela mumutnu ophosela imali esikhwameni sokwelatjhwa, ukufikela ema-R376 emuntwini ngamunye ebantwini ababili bokuthoma abamalunga wesikhwama sokwelatjhwesi, bese kuba ma-R254 komunye nomunye olilunga elingaphasi komnikazi waso isikhwama sokwelatjhwesi. Lesisaphulelo sibizwa ngokuthi ngesemali yomthelo wesikhwama sokwelatjhwa/sokwelatjhiswa

Esinye isaphulelo esikhona eendlekweni zokwelatjhwa yimali yomthelo eendlekweni zokwelatjhwa. Lokhuya:

- Umuntu onama-65 weminyaka yobudala nangaphezulu kwalokho, namkha umkakhe nakanaleyo minyaka yobudala, namkha nakube umntwanakhe unokukhubazeka, umuntu loyo uvunyelwa ukubuyiselwa imali yomthelo ngeendleko zokwelatjhwa ezima-33.3% enanini elivumelekileko leendleko zokwelatjhwa ezibhadelwe mumuntu loyo, nenani lemali ekudlule ngalo imali ebhadelwe mumuntu ngokubuyelelwe kathathu kunenani lemali yomthelo yomnyaka ohlaziywako; namkha

- Nanyana ngubani, ovunyelwe ukubuyelwa yimali yeendleko zokwelatjhwa ezima-25% zenani lemali leendleko zokwelatjhwa ezivumakalako ezibhadelwe mumuntu loyo, nenani imali ebhadelwe esikhwameni sokwelapha edlule ngalo yomuntu ngokubuyelelwe kane ngaphezu kwemali ebuyiselwa umthelo ngomnyaka ohlaziywako, ebekelwe ukungadluli ku-7.5% emaliningeniso etheliswako (ngaphandle komhlomulo wesizumbulu semali yomhlalaphasi nowemali yokudilizwa emsebenzini).

Iminikelo

Imali edoselwa ukwenza iminikelo eenhlanganweni ezithileko ezisebenzela ukusiza umphakathi ibekelwe ukuthi ingadluli e-10% lemalingeniso etheliswako (ngaphandle komhlomulo wesizumbulu semali yomhlalaphasi newokudilizwa emsebenzini). Inani leminikelo engaphezu kwe-10% yemalingeniso etheliswako ithathwa njengomnikelo eenhlanganweni ezisebenzela ukusiza umphakathi emnyakeni weemali olandelako.

limbonelelo

limbonelelo Zeendleko Nemali Ebhadalwa Ngaphambi Kwesikhathi

Nakube umuntu othola isibonelelo seendleko namkha imali ebhadelwa ngaphambi kwesikhathi ukatelelekile ukuthi ubuncani bakhona alale kanye ngaphandle kwendawo yakhe yemhleni ngenca yomsebenzi, kufumaniseke nokuthi indawo ayokulala/alele kiyo leyo ingaphakathi kweRiphabhligi yeSewula Afrika, befuthi unikelwe isibonelelo namkha imbadelo yangaphambi kwesikhathi, imali leyo ngeyokubhadalela:

- Ukudla nezinye iindleko eziphekelelako/ebezingakalindelwa, imali engange-R595 yimali ekuthathwa ukuthi yanele ukusetjenziselwa lezondleko ngelanga linye; namkha
- nayingeyeendleko eziphekelelako kwaphela, imali engange-R184 kuthathwa ukuthi yanele ukusetjenziselwa lezondleko ngelanga.

Nakube indawo yokulala ekufuze umuntu alale kiyo ingaphandle kweRiphabhligi yeSewula Afrika, kuthathwa ukuthi kuzakusebenza imali yenani elithileko (elibekiweko) yelizwe elithileko. Imininingwana yamanani lawa ikhona kubunzinzolwazi be-SARS ku: (www. sars.gov.za), ngaphasi kwe-Legal Counsel>Secondary Legislation > Income Tax Notices webpages.

Nakube umuntu othola isibonelelo seendleko namkha othola imali ebhadalwa ngaphambi kwesikhathi kufuze ukuthi mhlanokho asebenzele endaweni engaphandle kwalapho ajayele ukusebenzela khona emhleni ingcenye yelanga lamhlokho kwaphela, akayitholi imbadalo namkha imbadalo yangaphambi kwesikhathi yemali ayisebenzisileko ukubhadalela nanyana kungaba ziindleko ziphi. Lokhu-ke kwenzeka lokhuya umuntu nakavunyelwe mphathi wakhe ukuthi angazithengela ukudla ngemalakhe nokhunye angakufuna nakasekukhambeni kwengcenye yelanga njalo ngalesosikhathi, kodwana imali azayithola ngeyesibonelelo esingadlulileko ku-R184 kwaphela.

Isibonelelo Samakhambo

Lisetjenzwa ngokusebenzisa ithebula nanti elilandelako inani lemali ngekhilomitha linye, ekuyindlela engasetjenziswa ukuthola inani lemali engadoselwa ukukhamba ngamakhambo womsebenzi namkha isibonelelo namkha imali ebhadalwa ngaphambi kwesikhathi lapho kungabizwa (kungafuneki) khona iindleko zamambala umuntu azisebenzisele imali.

Intengo Yomodoro (Sekufakwe Ne-VAT) (R)	Iindleko Ezingatjhugulukiko (R p.a.)	Iindleko Zeembaseli (c/km)	Iindleko Zokunakelela (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
edlula ku-920 000	237 679	220.1	126.9

Tjheja:

- Ama-80% wesibonelelo sokukhamba kufuze afakwe emrholweni womsebenzi nakubalwa i-PAYE yakhe. Amaphesente la ehliselwa ema-20% nakube umqatjhi wanelisekile ukuthi ubuncani bakhona ama-80% wokusetjenziswa kwekoloyi ngomnyaka womthelo loyo kuzaba ngokuphathelene nokuraga ibhizinisi.
- Azivunyelwa iindleko zeembaseli nakube umsebenzi akakazithwali ngokupheleleko iindleko zeembaseli ezisetjenziswe mumodoro loyo, befuthi akunandleko zokunakelela umodoro nakube umsebenzi akakazithwali ngokupheleleko iindleko zokunakelela (isib: njengokukthi nje nakube umodoro loyo utjhejwa lihlelo lokunakelelwa eyafika nalo ibuya ekuthengweni).
- Iindleko ezingatjhgulukiko kufuze ziphungulwe ngokulinganisana (pro rata) nakube umodoro loyo usetjenziselwe umsebenzi isikhathi esingaphasi komnyaka.
- Ibanga lamambala elikhanjwe mumodoro loyo ngomnyaka womthelo nebanga olikhambele umsebenzi, elizakufakazelwa yincwajana yomlando wokukhamba komodoro (i-logbook) asetjenziselwa ukubala iindleko ezivumelekileko ngokuthonyaniswa nesibonelelo samakhambo.

Ngakelinye ihlangothi, nakube isibonelelo namkha imali ebhadalwa ngaphambi kwesikhathi ibalwa ngokuqala ibanga lamambala elikhanjwe msebenzi ngomsebenzi, akunamthelo obhadalwa esibonelelweni umqatjhi awubhadala umsebenzi, ukufika ku-R4.95 ngekhilomitha linye, ngaphandle kokukhetha ukuthi umodoro loyo ngowamalini.

Nokho-ke, lelihlangothi elinye alenzeki nakube umqatjhi ubhadele umsebenzi ngenye indlela yesibonelelo, namkha nakube umbhadale ngendlela yokumrholela (ngaphandle kwemali yokuphaga namkha yamasango wendlela [ama-tollgate]), malungana nomodoro loyo.

Okhunye Ukudoswa Kwemali

Ngaphandle kokudoselwa okubalwe ngehlokhu, umuntu angafuna ukubhadalelwa umthelo adoselwe wona ngengenisomali yomsebenzi awusebenzako namkha abhadalelwe iimbonelelo kobunye ubujamo obuthileko, njengokuthi nje abe nesikwelede esimbi malungana nomrholo.

Amarhubhelo

Iimodere Zomqatjhi

- Inani elitheliswako liyi-3.5% yeendleko zemali, sekubalwa nomthelo i-VAT, umodoro ngamunye, ngenyanga.
- Nakube umodoro:
  - » bewungaphasi kwehlelo lokunakelelwa lokhuya umqatjhi nakawuthengako, inani elitheliswako liba yi-3.25%
  - » Umqatjhi uwuthenge ngaphasi kwehlelo lokuqatjhela ukusebenzisa/ukusebenza, inani elitheliswako kuba linani leendleko ezisetjenziswe mqatjhi ngaphasi kwesivumelwano sokuqatjhela ukusebenzisa/ukusebenza, kungezelelwe neendleko zeembaseli.
- Ama-80% wamarhubhelo kufuze afakwe emrholweni womsebenzi nakubalwa i-PAYE yakhe. Amaphesente la ehliselwa ema-20% nakube umqatjhi wanelisekile ukuthi ubuncani bakhona ama-80% wokusetjenziswa kwekoloyi ngomnyaka womthelo loyo kuzaba ngokuphathelene nokuraga ibhizinisi.
- Nasele kuhlolwa kuhlaziywa, amarhubhelo womnyaka womthelo loyo ehliswa yiretjhiyo yebanga elikhanjelwe umsebenzi, lifakazelwe yincwadi yomlando wokusebenza komodoro loyo (i-log book), kuhlukaniswe ngebanga lamambala elikhanjwe ngomnyaka womthelo loyo.
- Nasele kuhlolwa kuhlaziywa, kuba nalapho kugedliswa khona khudlwana ngeendleko zelayisense, zetjhorensi, zokunakelela, nezeembaseli zamakhambo wangeqadi – nakube umsebenzi uthwele iindleko zokukhamba eziphelelelelo, nakube godu ibanga elikhanjwe ngamakhambo wangeqadi afakazelwa yi-*log book*.

Ukubolekwa Imali Ngaphandle Kwemalinzuzo namkha Ngenzuzo Ephasi

Umahluko hlangana kwemalinzuzo ebizwa ngokomthetho ngemalinzuzo mbala ebizwako kufuze uvezwe enanini lemalingeniso epheleleko.

Indawo Yokuhlala

Inani lamarhubhelo ekufuze afakwe abalwe emaliningeniso epheleleko kufuze ibe ngaphasi komhlomulo obalwe ngefomyula ebekikweko, namkha iindleko zomqatjhi nakube umqatjhi akasimnikazi opheleleko wendawo.

Ifomyula le izakusebenza nakube indawo yokuhlala leyo umnikazi wayo msebenzi, kodwana nokho lokho akwenzeki nakube indawo yokuhlala leyo ngeyokuhlalisa abantu bamaholideyi eqatjhwe mqatjhi kezinye iinjamiso ezingahlobani ngomsebenzi loyo.

UMTHELO WEMALINGENISO : IINKHAMPANI

Isilinganiso somthelo eenkhampanini sisebenza eminyakeni yokuhlaziya ephela nanyana ngaliphi ilanga ukusukela ngomhla wo-01 kuSihlabantangana 2026 ukuyokufika kumhla wama-31 kuNtaka 2027.

Umhlobo	Isilinganiso Somthelo
Iinkhampani	27% sengenisomali etheliswa

IMALINGENISO YOMTHELO: AMABHIZINISI AMANCANI

Isilinganiso somthelo eenHlanganweni zamaBhizinisi amaNcani sisebenza eminyakeni yokuhlaziya ephela nanyana ngaliphi ilanga ukusukela ngomhla wo-01 kuSihlabantangana ukuyokufika kumhla wama-31 kuNtaka wee-2027.

Imalingeniso Etheliswako (R)	Isilinganiso Somthelo (R)
1 – 99 000	0% yemalingeniso etheliswako
99 001 – 365 000	7% yemalingeniso etheliswako engaphezulu kwee-99 000
365 001 – 550 000	18 620 + 21% yemalingeniso etheliswako engaphezulu kwee-365 000
550 001 nokuya phezulu	57 470 + 27% yemalingeniso etheliswako engaphezulu kwee-550 000.

UMTHELO WEMALINGENO EMABHIZINISINI AMANCANI

UmThelo weMalingeno usebenza emuntwini ngamunye ukusukela ngomhla wo-01 kuNtaka 2026 ukuyokufika kumhla wama-28 kuMhlolanja 2027, neminyakeni yokuhlaziywa kweenkhampani ephela nanyana ngaliphi ilanga ukusukela kumhla wo-01 kuSihlabantangana, ukuyokufika kumhla wama-31 kuNtaka 2027.

Imalingeno Etheliswako (R)	Isilinganiso SomThelo (R)
1 – 600 000	0% yemalingeno etheliswako
600 001 – 950 000	1% yemalingeno etheliswako engaphezulu kwama-600 000
950 001 – 1 400 000	3 500 + 2% yemalingeno etheliswako engaphezulu kwama-950 000
1 400 001 nokuya phezulu	12 500 + 3% yemalingeno etheliswako engaphezulu kwe-1 400 000.

UKUTHELISWA KWABAHLALI

Abahlali batheliswa imalingeniso yabo yephasi loke, ngaphandle kwalaphokhunye kungavunyelwa khona. Ikambiso ejayelekileko kukuthi imithelo yangaphandle emaliningeniso ebuya ngaphandle ivunyelwa njengomhlomulo emthelweni obhadalwako weSewula Afrika. Lokhu-ke kwenzeka ebantwini ngamunye, eenkhampanini, eenhlanganweni ezivalekileko, emathrastini kunye nemamafeni wepahla.

UKUTHELISWA KWENZUZO YEMALI

Inzuzo yemali epahleni esuswako ibaliwe emaliningeniso etheliswako.

Isilinganiso Somthelo Esingesiphezulu Esisebenzako	
Umuntu ngamunye namathrasti akhethekileko	18%
Iinkhampani	21.6%
Amanye amathrasti	36%

Ubujamo obenza kube nesidingo sokususwa kwepahla kuthengisa, kunikela, kutjintjiselana, kulahlekelwa, kubhubha, nokuthuthela kelinye ilizwe. Kukhona-ke okungabalwako ekususweni kwepahla, okunjengalokhu okulandelako:

- Ama-R3 000 000 wenzuzo namkha wokulahlekelwa ngokususa indawo ohlala namkha onzinze kiyo;
- Ubunengi bepahla esetjenziswa mumuntu siqu sakhe
- Amarhubhelo womhlalaphasi;
- Imbadalo engaphasi kwetjhorense yesikhathi eside;
- Ukungafakwa kwemalinzuzo namkha imalilahleko ema-R50 000, enikelwe abantu ngamunye namathrasti akhethekileko;
- Ukungafakwa kwemalinzuzo yamabhizinisi amancani ezii-R2.7 yeengidi ebantwini (ubuncani bakhopna abangaba nama-55 weminyaka yobudala) lokhuya ibhizinisi encani yentengo yokuthengiswa engadluliko e-R15 leengidi nayisuswako; kanti
- nokungafakwa kwabantu ngamunye ngomnyaka sekukhutjhulelwe ema-R440 000 ngomnyaka umuntu abhubhe ngawo.

UMTHELO WEZAHLUKANISELO

Umthelo wezahlukaniselo mthelo wokugcina onesilinganiso sama-20%, esifakwa ezahlukaniselweni ziinkhampani zekhethwapha neenkhampani ezitjhili ezinezabelo ku-Johannesburg Stock Exchange (i-JSE) namkha kamanye amaziko werhwebo anelayisense yokusebenza eSewula Afrika. Izehlukaniselo azitheliswa nakube umnikazi ozokuhlomula ngazo uyikhampani yeSewula Afrika, isikhwama somhlalaphasi, namkha omunye nje umuntu ongatheliswako. Abanikazi bomhlomulo wezehlukaniselo abangasizo izakhamuzi bangahlomula emthelweni ophunguliweko ebujameni obuthileko, obungasibunengi nokho. Umthelo wezahlukaniselo kufuze ugodlwe ziinkhampani ezibhadala izehlukaniselo ezitheliswako, namkha zigodlwe bathintanisi abalawulwako nakube kukhulunywa ngeenhlukaniselo eziserhelweni lezabelo elitlolisiweko. Umthelo wezahlukaniselo zomunye umhlobo (ngaphandle kwezemali ngokwayo) ungathwalwa yikhampani ebhadala izehlukaniselo.

EMINYE IMITHELO EGODLWAKO

Laphokhunye – nanynana kuthontela nje – isilinganiso somthelo esifaneleko singaphungulwa ngokukhambisana nesivumelwano somthelo nelizwe lendabuko lesakhamuzi esingasiso salapha ekhethu.

Inzuzobunikazi

Umthelo wokugcina wesilinganiso sama-15% sifakwa enanini elipheleleko lenzuzobunikazi ebuya emthonjeni weSewula Afrika, kubhadalwa ngayo abantu abangasizo izakhamuzi zeSewula Afrika.

Imalinzalo

Umthelo wokugcina wesilinganiso sama-15% sifakwa enanini elipheleleko lemalinzalo ebuya emthonjeni weSewula Afrika, kubhadalwa ngayo abantu abangasizo izakhamuzi zeSewula Afrika. Ayibhadalwa imalinzalo nakube kubhadala mkhakha othileko karhulumende weSewula Afrika namkha ibulungelomali, namkha nakube isikweledeso siserhelweni elaziwako letjintjiselwanomali.

Abathabisi Bangaphandle Nabadlali

Umthelo wokugcina wesilinganiso sama-15% sifakwa enanini elipheleleko lemalinzalo ekubhadalwa ngalo abantu abangasizo izakhamuzi zekhethu, babhadalelwa ukuthabisa nokudlala imidlalo abazabe bayidlalile eSewula Afrika.

Ukususwa Kwepahla Engatjhidiko

Umthelo wesikhatjhana ugodlelwa abathengisi bepahla engatjhidiko babantu abangasizo izakhamuzi zeSewula Afrika, ukuthi inqophaniswe nesikwelede somthelo sabantu abangasizizakhamuzi. Umthelo ozakugodlwa embadalweni yabantu abangasizo izakhamuzi uyi-7.5% emuntwini ongasisakhamuzi, ibe li-10% ekhampanini engasiyo yalapha ekhethu, ibe li-15% yethrasti engasilo yekhethwapha ethengisa ipahla engatjhidiko.

EMINYE IMITHELO, IMITHELELO, NAMALEVI

UmThelontengo ONgezelelweko (i-VAT)

I-VAT itheliswa ngesilinganiso esinzinzileko esima-15% esaleleni yepahla nezenzelwa zabathengisi abatlolisiweko.

Umthengisi osalelwa yisalela etheliswako engaphezulu kwe-R2.3 yeengidi ngomnyaka kufuze atlolisele i-VAT. Umthengisi owenza isalela etheliswako engaphezulu kwe-R120 000, kodwana hayi ngaphezu kwe-R2.3 yeengidi ngomnyaka, angafaka isibawo sokuzitlolisa ngokuzithandela kwakhe. Abanye abasabalalisi (abathengisi) abatheliswa litho, namkha abafakwa erhelweni labatheli be-VAT.

Umthelelo Wokudlulisa

Umthelelo wokudlulisa ubhadala ngalesisilinganiso ekuthengiselaneni kwepahla engatjhidiko engatheliswako i-VAT.

Intengo Yepahla (R)	Isilinganiso
1 – 1 210 000	0% yentengo
1 210 001 – 1 663 800	3% yentengo engaphezulu kwe-R1 210 000
1 663 801 – 2 329 300	R13 614 + 6% yentengo engaphezulu kwe-R1 663 800.
2 329 301 – 2 994 800	R53 544 + 8% yentengo engaphezulu kwe-R2 329 300
2 994 801 – 13 310 000	R106 784 + 11% yentengo engaphezulu kwe-R2 994 800
13 310 001 nokuya phezulu	R1 241 456 + 13% yentengo edlulako e-R13 310 000

UmThelelo WePahla YoNgasekho

UmThelelo wePahla yomuntu ongasekho utheliswa epahleni yezakhamuzi nepahleni yabantu abangasizizakhamuzi eSewula Afrika ngenani eliphasi kinalokho okuvunyelweko. Umthelelo lo utheliswa ipahla yongasekho ngesilinganiso sama-20% ku-R30 yeengidi yokuthoma, uthelilswe nge-25% enanini elingaphezulu kwama-R30 weengidi.

Kuvunyelwe ukudosa i-R3.5 yeengidi ekutholeni ukuthi ipahla yongasekho ikweleda malini yomthelelo wepahla, kunye nemali edoselwa iinkwelede, iminikelo namkha amafa aphiwa iinhlangano ezihlomulisa umphakathi, kunye nepahla esalela abalingani abaseleko balo ongasekho.

Umthelo Weminikelo

UmThelo womnikelo utheliswa ngenani elilinganako elima-20% entengweni ekhulako enikelwe ukusulela ngomhla wo-01 kuNtaka 2018, edlula ama-R30 weengidi.

I-R150 000 yokuthoma yepahla enikelwe ngomunye nomunye umnyaka womthelo inikelwa mumuntu wemvelo ayitheliswa mthelo womnikelo.

Kubatheli abangasibantu bemvelo, iminikelo engatheliswako iphelela ezipheni ezingadluliko ema-R20 000 seyiphelele yoke ngomnyaka womthelo. hlangana neenkhampani

Ukudluliselwa kwepahla yabalingani abathetheneko komunye wabo, lapho owamukelako asisakhamuzi somthelo; iminikelo hlangana neenkhampani eziyingcenye yeenkhampani zeSewula Afrika; iminikelo enikelwa eenhlanganweni zokuhlomulisa umphakathi ezithileko ayitheliswa umthelo weminikelo.

Umthelo Wokudlulisela Izabelo

Umthelo wokudlulisela izabelo ubekwe esilinganisweni se-0,25% ekudluliswenі kwezabelo ezitlolisiweko namkha ezingakatloliswa. Izabelo zimatjhere eenkhampanini, namkha imalinzalo eenhlanganweni ezibakhambisani.

Ilevi Yokuthuthukisa Amakghonofundwa (i-SDL)

I-SDL ibhadalwa baqatjhi ngesilinganiso se-1% yomrholo opheleleko orholelwa abasebenzi. Abaqatjhi ababhadala umrholo ongaphasi kwama-R500 000 ababhadaliswa i-SDL

Itjhorense Yokungasebenzi

Abaqatjhi babhadala imali ethileko qobe nyanga esikhwameni sokuqalelela abasebenzi babo nakungenzeka balahlekelwe msebenzi ngaphambi kwesikhathi; abaqatjhi baphosela i-1%, abasebenzi ngokwabo baphosele i-1% nabo, ngokukhambisana nomrholo womsebenzi ngamunye ngaphasi kwenani elithileko.

Abaqatjhi abangakatlolisi ku-PAYE namkha ku-SDL kufuze babhadale iminikelo yabo kuKomitjhinari weTjhorense yokungaSebenzi.

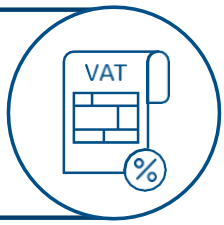
IINLINGANISO ZEMALINZALO YE-SARS

Isilinganiso Semalinzalo (ukusukela ngomhla wo-01 kuNobayeni 2025)	Isilinganiso
Amarhubhelo – akunamalinzalo, nakungasinjalo kuba sikwelede sokubolekwa imali ngemalinzalo ephasi (isilinganiso sangokomthetho)	7.75% ngomnyaka
Isilinganiso Semalinzalo (ukusukela kumhla wo-01 kuNtaka 2026	
Ukubhadalwa komthelo ngemva kwesikhathi namkha ukubhadala imali etlhayelako	10.25% ngomnyaka
Ukubuyiselwa imali obhadele weqa ngayo umthelo wesikhatjhana	6.25% ngomnyaka
Ukubuyiselwa imali yomthelo ngokuphikisa kwakho ngepumelelo umthelo otheliswe wona namkha lapho u-SARS avume khona ukuthi ukuthelise ngokweqileko	10.25% ngomnyaka
Ukubuyiselwa i-VAT ngemva kokuphela kwesikhathi esibekiweko	10.25% ngomnyaka
Ukubhadala i-VAT ngemva kwesikhath	10.25% ngomnyaka
Ilawulo lepahla emkhawulweni nomthelelo	10.25% ngomnyaka

IINQONGOLO ZESABELO SEEMALI

UmThelo weNgeniso yomuNtu nokulungiswa kwesephulelo sokulilisa abantu ngenca yokuphakama kwetjhugulukontengo.

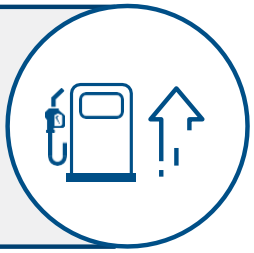
Ukukhuphuka kwe-VAT
Ukutloliswa komkhawulelo okukatelelekileko kube yi- **R2.3 yeengidi**



Ukukhuphuka kwesilinganiselo sokuNgabhadali umThelo siyokuba ma-**R46 000** ngomnyaka.

Ukukhutjhulwa nge-**3.4%** komthelelo weenselo ezibutjwala negwayi.

Ukukhutjhulwa kwelevi yepetroli nge-***9 cents*** ilitha, nokukhuphuka kwedizeli nge-***8 cents*** ilitha.



Ukukhuphuka kwe-levi yesiKhwama sokuBonelela abalimele eeNgozini zeNdlela (i-RAF) nge-***7 cents*** ilitha epetrolini nedizeleni.

Ukukhuphuka komThelo weKhabhoni eemBaselini nge-***5 cents,*** ilitha epetrolini ne- ***6 cents*** edizeleni.

Ukubonisana ukuya phambili ngekulumiswano ebanjwa ngethungelelwanothintwano ngomthelo wokugembula emnyakeni wee-2026.