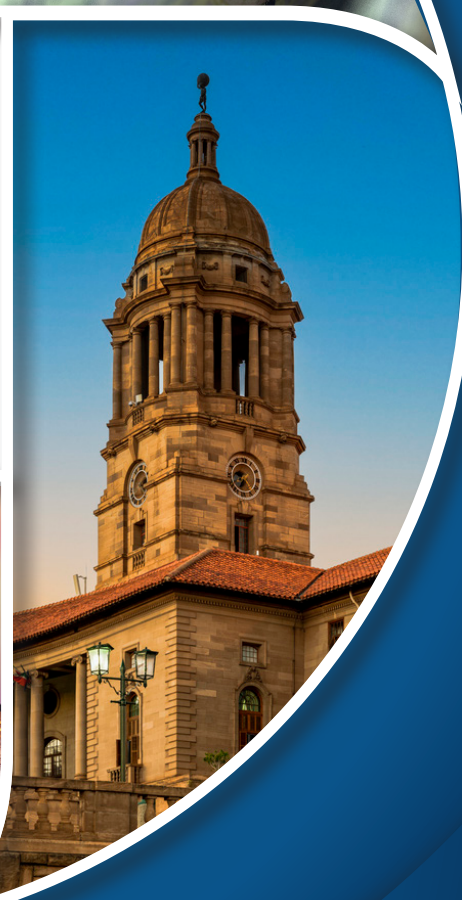




Lesi siqondiso sentela sakwaSARS sihlinzeka ngolwazi olusemqoka olufingqiwe olumayelana nezintela, izintelo kanye nezinteliso zowezi-2025/26.

INTELA YEMALINGENISO: ABANTU SIQU NAMATHRASTI

Izilinganisonani zentela kusukela mhla lu-1 kuNdasa 2025 kuya kumhla zingama-28 Nhlolanja 2026:

Abantu namathrasti akhethekile

Imalingeniso etheliswayo (R)	Isilinganisonani seNtela
1 – 237 100	18% wemalingeniso etheliswayo
237 101 – 370 500	42 678 + 26% wemalingeniso etheliswayo engaphezulu kuka-237 100
370 501 – 512 800	77 362 + 31% wemalingeniso etheliswayo engaphezulu kuka-370 500
512 801 – 673 000	121 475 + 36% imalingeniso etheliswayo engaphezulu kuka-512 800
673 001 – 857 900	179 147 + 39% imalingeniso etheliswayo engaphezulu kuka-673 000
857 901 – 1 817 000	251 258 + 41% imalingeniso etheliswayo engaphezulu kuka-857 900
1 817 001 nangaphezulu	644 489 + 45% imalingeniso etheliswayo engaphezulu kuka-1 817 000

Izephulelombuyiselo

Ezokuqala	Umkhawulo wentela
	R17 235
Ezesibili (Abantu abaneminyaka yobudala engama-65 nangaphezulu)	R9 444
Ezesithathu (Abantu abaneminyaka yobudala engama-75 nangaphezulu)	R3 145

Unyaka wobudala

Umkhawulo wentela

Ngaphansi kweminyaka yobudala engama-65	R95 750
Iminyaka yobudala engama-65 kuya kwengaphansi kwengama-75	R148 217
Iminyaka yobudala engama-75 nangaphezulu	R165 689

Amathrasti ngaphandle kwamathrasti akhethekile: isilinganisonani sentela ngu-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.

Impahla Yomufi ayingeni ngaphansi kwabakhokhintela besikhashana.

Imihlomulo Yokukhipha Isamba Esikhwameni Somhlalaphansi

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 ngokusetshenziswa kwethebula 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 eqongelelwe kusukela kuNdasa 2009, kanye nayo yonke imihlomulo yokuyeka ukusebenza eqongelelwe ngaphambi komhlomulo wokuyeka ukusebenza Y kusukela kuNdasa 2011.

Imihlomulo Yokukhipha Esikhwameni Sokonga

Mhla lu-1 kuMandulo 2024 kwethulwa uhlelo olusha olwaba imali eyongelwe umhlalaphansi kumalungu ezingxenyeni zomhlalaphansi, ingxanye yokonga kanye nengxanye yemali onayo i-vested component. Imali ekhishwa kungxanye yokonga itheliswa ngezingantelo lelungu lelo.

Imihlomulonzuzo

Imihlomulonzuzo etholwe abantu beyithola ezinkampanini zaseNingizimu Afrika ivame ukuxolelwa kuntela yemalingenis, 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 yemalingenis, bese kuthi abangebona abahlali abathola leyo mihlomulo bona batheliswa 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

Inzalo evela emthonjeni waseNingizimu Afrika, etholwe umuntu ovamile ongaphansi kweminyaka yobudala engama-65 noma impahla kamufi, efinyelela ku-R23 800 ngonyaka, kanye nabantu abaneminyaka yobudala engama-65 nangaphezulu, ize ifinyelele ku-R34 500 ngonyaka, iyaxolelwa kuntela yemalingenis. Inzalo etholwe abangebona abahlali, abangekho bona siqu lapha eNingizimu

Afrika izinsuku ezingaphezulu kweziyi-183 ngesikhathi esiyizinyanga eziyi-12 ngaphambi kokuqongelela leyo nzalo, uma isikweletu esizala inzalo singaxhumene nesakhiwo esinganyakaziseki (esifana nendawo yebhizinisi) eNingizimu Afrika, iyaxolelwa kuntela yemalingenisiso.

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 imalingenisiso elitheliswayo (kokubili ngaphandle kwesamba sesikhwama somhlalaphansi kanye nemihlomulo yokuyeka ukusebenza). Ukubanjelwa kuphinde kukhawulwe kokungaphansi kuka-R350 000 noma kuka-27.5% wemalingenisiso 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 ngokubheka lokhu:

- Izinkokhelo zanyanga zonke zesikhwama sezempilo ezenziwe umuntu okhokhe imali efika ku-R364 kumuntu ngamunye wababili bokuqala abakhokhelwa kuleso sikhwama, kanye no-R246 koncike kuwe owengeziwe. Lesi sephulelombuyiselo sithathwa njengomhlomulo wentela yezindleko zezokwelapha; futhi sisebenza lapho:
- Kungumuntu oneminyaka engaphezu kwengama-65 ubudala, noma uma umuntu yena uqobo, owakwakhe, umntwana wakhe bengabantu abaphila nokukhubazeka, basusa u-33.3% wesamba sezindleko zezokwelashwa 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
- Kunoma yimuphi, kube ngu- 25% wesamba esilingana 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% wemalingenisiso etheliswayo (kushiya ngaphandle imihlomulo yesamba kanye neyokuyeka emsebenzini).

Lesi sephulelombuyiselo sithathwa njengomhlomulo owengeziwe wentela yezindleko zezokwelapha.

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 eziyingqaphazimo kanye nemali oyinikwa ngaphambilini yokuphila

Lapho oyitholayo 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, izindleko ezingahleliwe, inani elingu-R570 libonakala kuyilo elisetshenzisiwe ngosuku lulunye; noma
- Izindleko ezingahleliwe kuphela, inani elingu-R176 libonakala kuyilo elisetshenzisiwe ngosuku lulunye.

Lapho 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/2025/Notice 4458, esashicilelwa mhla lu-1 kuNdasa 2024.

Lapho lo othola le mali, ngenxa yomsebenzi wehhovisi lakhe noma umsebenzi, ephoqelekile ukuba achithe ingxenye yosuku engekho endaweni yakhe yokusebenzela ejwayelekile, izindleko azithwalile lowo muntu ziyalengiswa uma umuntu oyitholayo ngokuvunyelwa umphathi wakhe ukuba azithwale lezo zindleko zokudla nalezi ezingahlelelwe ngaleyo ngxenye yosuku, futhi imali okumele abuyiselwe yona ingevile ku-R176.

Imali eyisibonelelo sokuhambela

Amanani ngekhilomitha, angasetshenziselwa ukuthola ukubanjelwa okuvumelekile uma uhambela ibhizinisi 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 zezinikamandla (c/km)	Izindleko zokunakekela (c/km)
0 - 100 000	33 940	146.7	47.4
100 001 - 200 000	60 688	163.8	59.3
200 001 - 300 000	87 497	177.9	65.4
300 001 - 400 000	111 273	191.4	71.4
400 001 - 500 000	135 048	204.8	83.9
500 001 - 600 000	159 934	234.9	98.5
600 001 - 700 000	184 867	238.9	110.5
700 001 - 800 000	211 121	242.9	122.5
eyevile ku-800 000	211 121	242.9	122.5

Qaphela:

- Amaphesenti angamashumi ayisishiyagalombili esibonelelo sokuhambela kumele afakwe emholweni wesisebenzi ukuze kuzobalwa i-PAYE. Iphesenti liyan-cishiswa libe ngu-20% uma umqashi enelisekile ukuthi okungenani isikhathi esingu-80% okusetshenziswe ngaso imoto onyakeni wentela kuzoba ukwenza umsebenzi.
- Azikho izindleko zezinikamandla ezingafakelwa isicelo sokukhokhelwa 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 ngokwe-pro-rata uma imoto isetshenziselwe umsebenzi isikhathi esingunyaka ogcwele.
- Ibanga eliyilo elihanjwe ngonyaka, kanye nebanga elihanjwe ngenxa yomsebenzi, kwesekwa yi-logbook, yikho okusetshenziswayo ukuthola izindleko ezingafakelwa isicelo sokukhokhelwa kusibonelelo sokuhambela.

Kungenjalo:

Lapho isibonelelo noma imali oyithola ngaphambi kokuba uhambe incike ebangeni elihanjwe isisebenzi ngenxa yomsebenzi, ayikho intela ekhokhwayo kusibonelelo esikhokhwa umqashi kusisebenzi leso, kuze kufinyelele ku-R4.76 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% wenani elibaliwe (izindleko ezingukheshi, kubandakanya neNtela Yentengo i-VAT) ngenyanga ngesithuthi ngasinye. Lapho 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.
- Amaphesenti angamashumi ayisishiyagalombili omhlomulo owengeziwe kumele afakwe emholweni wesisebenzi ukuze kuzobalwa i-PAYE. Ipheleli liyancishiswa libe ngu-20% uma umqashi enelisekile ukuthi okungenani isikhathi esingu-80% okusetshenziswe ngaso imoto onyakeni wentela kuzoba ukwenza umsebenzi.
- Lapho kubuyekizwa, imihlomulo eyengeziwe yonyaka wentela iyancishiswa ngokwezinganani lamabanga ahanjiwe ngezinhloso zebhizinisi (nokufakazelwa nge-log-book) zihlukaniswe ngebanga ngqo elihanjiwe onyakeni wentela.
- Lapho kubuyekizwa, kukhonaokunye ukuxegiselwa maqondana nezindleko zelayisense, zomshwalense, zokulungisa kanye nezinkamandla uma lezo zindleko ngokugcwele zithwalwe isisebenzi futhi ibanga elihanjiwe 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 lemhlobo eyengeziwe ezokuhlengiselwa nesamba esingacozuliwe semalengeniso 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

Iminyaka yokuhlola ephela noma ingaluphi usuku phakathi komhla lu-1 kuM-basa 2025 nomhla zingama-31 kuNdasa 2026.

Uhlobo	Isilinganisonani seNtela
Izinkampani	27% wemalingeniso etheliswayo

INTELA YEMALINGENISO: IMIFELANDAWONYE YAMABHIZINISI AMANCANE

Iminyaka yokuhlola ephela noma ingaluphi usuku phakathi komhla lu-1 kuM-basa 2025 nomhla zingama-31 kuNdasa 2026.

Imalingeniso etheliswayo (R)	Isilinganisonani seNtela (R)
1 – 95 750	0% wemalingeniso etheliswayo
95 751 – 365 000	7% wemalingeniso etheliswayo engaphezulu kuka-95 750
365 001 – 550 000	18 848 + 21% wemalingeniso elitheliswayo engaphezulu kuka-365 000
550 001 nangaphezulu	57 698 + 27% wenani elingaphezulu kuka-550 000

ISAMBAMALINGENISO SEBHIZINISI SAMABHIZINISI AMANCANE

Iminyaka yokuhlola ephela noma ingaluphi usuku phakathi komhla lu-1 kuNda-sa 2025 nomhla zingama-28 kuNhlolanja 2026.

Isambamalingeniso sebhizinisi esitheliswayo (R)	Isilinganisonani seNtela (R)
1 – 335 000	0% wesambamalingeniso sebhizinisi esitheliswayo
335 001 – 500 000	1% wesambamalingeniso sebhizinisi esitheliswayo esingaphezulu kuka-335 000
500 001 – 750 000	1 650 + 2% wesambamalingeniso sebhizinisi esitheliswayo esingaphezulu kuka-500 000
750 001 nangaphezulu	6 650 + 3% wesambamalingeniso sebhizinisi esitheliswayo esingaphezulu kuka-750 000

OKUSEKELA UKUTHELISWA KWAB AHLALI

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:

- Imalinzuzo noma imalilahleko eyizigidi ezimbili ekuchithweni kwendawo okuyiyo okuhlalwa kuyo;
- Izimpahla ozisebenzisela zona wena;
- Imihlomulo yomhlalaphansi;
- Izinkokhelo ngokwemishwalense yokuqala yesikhathi eside;
- Ukungafakwa kwemalinzuzo noma kwemalilahleko engu-R40 000 - kunikwa abantu namathrsti akhethekile;
- Ukungafakwa kwemalinzuzo yamabhizinisi amancane engu-R1.8 million kubantu (okungenani abaneminyaka yobudala engama-55), lapho kuchithwa ibhizinisi elincane elinentengo yemakethe engevile ku-R10 million; kanti
- Ukungafakwa konyaka kwabantu kunyukile kwaya ku-R300 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 kumele ibanjwe yizinkampani ezikhokha imihlomulonzuzo etheliswayo, noma abaxhumanisi abalawulwayo kumihlomulonzuzo esohlwini lwamasheya. Intela kumihlomulonzuzo yolunye uhlobo noma yesihe (ngaphandle 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.

Abezikaqeda 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% kudasabalalisi bempahla nemisebenzi okwenziwa ngabathengisi abagunyaziwe. Izingasilinganiso lizonyuka liye ku-15.5% kusukela mhla lu-1 kuNhlaba 2025 liphinde liye ku-16% kusukela mhla lu-1 kuMbaso 2026.

Umthengisi owenza impahla etheliswayo engaphezulu kuka-R1 million ngonyaka kumele abhalisele i-VAT. Umthengisi owenza impahla etheliswayo engaphezulu kuka-R50 000, kodwa engevile ku-R1 million ngonyaka, angayibhalisela ngokuzithandela. Ezinye izinto azinasilinganisonani lentela, noma ziyaxolelwa ekukhokheni i-VAT.

Intelolo Yokudlulisela

Intelolo Yokudlulisela ikhokhwa ngalezi zilinganisomanani ezilandelayo, kusukela mhla lu-1 kuMbaso 2025, uma ukuhwebiselana kungayifaki i-VAT:

Ukuthenga isakhiwo kwabantu bonke:

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-R 1 663 800
2 329 301 – 2 994 800	R53 544 + 8% wentengo engaphezulu kuka-R 2 329 300
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-R100 000 wokuqala wempahla enikeliwe onyakeni ngamunye
- inikelwa umuntu ovamile awutheliswa intela yeminikelo.
- Lapho umkhokhintela engeyena umuntu ovamile, iminikelo exolelwayo igcina eziphweni ezingevile ku-R10 000 ngonyaka uma sezizonke.
- Ukudedelelana impahla okuphakathi kwabaganene, iqembu lezinkampani zaseNingizimu Afrika kanye neminikelo eyenziwe ezinhlanganweni ezithile zomphakathi aziyikhokhi intela yeminikelo.

Intela Yokudlulisa Izabelo

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

Inteliso yezokuThuthukiswa 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 izinteliso zokuthuthukiswa kwamakhono.

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 kuNhlolanja 2025)	Isilinganisonani
Imihlomulo eyengeziwe - imalimboleko engenayo intela noma enenzalo ephansi ngamarandi (isilinganiso esisemthethweni)	8.5% ngonyaka
Izilinganisomanani enzalo (kusukela mhla lu-1 kuNdasa 2025)	Isilinganisonani
Ukukhokhelwa kwentela sekudlule isikhathi noma kukhokhwe imali engaphelele	11.25% ngonyaka
Imali ebuyayo lapho kukhokhwe ngokweqile intela yesikhashana	7.25% ngonyaka
Ukubuyiswa kwemali yentela esicelweni esiphumelele sokudluliswa kwecala noma lapho isicelo sokudluliswa kwecala kuvunywe uSARS	11.25% ngonyaka
Imali yeNtelantengo ebuyayo emva kwesikhathi esibekiwe	11.25% ngonyaka
Ukukhokhwa sekwedlule isikhathi kweNtelantengo i-VAT	11.25% ngonyaka
Ukulawulwa kweMpahla Emngceleni neNtela	11.25% ngonyaka

Okuqhakanjisiwe KUSABIWOMALI

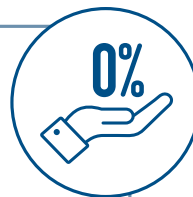
Izephulelombuyiselo kuntela yengeniso yomuntu kanye namazinga entela akuzange kushintshwe.



Izingasilinganiso le-VAT lizonyuka lisuka ku-**15%** liye ku-**15.5%** kusukela mhla lu-1 kuNhlaba 2025 liphinde liye ku-**16%** kusukela mhla lu-1 kuMbasa 2026.



Kwethulwe i-VAT engabali enyameni ethile yezangaphakathi ezidliwayo, izinhlobo ezithile zezingxenye zenyama, izingxube ezingenashukela zoketshezi lokunobisi kanjalo nakumifino esemathinini ukwelekelela amakhaya ahlwempu.



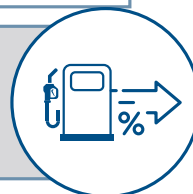
Ukunyuka kuka-**6.75%** kuntelo yempahla emikhiqizweni yophuzo oludakayo.



Ukunyuka kuka-**6.75%** kuntelo kuzigazu nogwayi wepipi kanye nokuka-**4.75%** kusikilidi neminye imikhiqizo kagwayi.



Alukho ushitsho olukhona kunteliso yezinikamandla kanye nenteliso yezingozi zomgwaqo.



Intela Yokudlulisela ihlelenjiwe ngenxa yokwehla kwamandla emali.



Amaselula ama-smartphone angeke afakwe intelo ebizwa nge-**ad valorem**.

