

Ndebele



BUDGET

TAX GUIDE

2022

25 YEARS
ANNIVERSARY
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SARS
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Umhlahlandlela wesikhwama somthelo we-SARS lesi sikunikela iburujo lomthelo oqakatheke khulu, ilwazi elihlobene nemithelelo nembadelo yango-2022/23.

UMTHELO WOMRHOLO: UMUNTU NGAMUNYE NAMATHRASTI

Imbadelo yomthelo kusukela ngomhla ka-1 Ntaka 2022 ukuya ngomhla ka-28 Mhlolanja 2023:

Umuntu ngamunye namathrasti akhethekileko

Umrholo Othelelwako (R)	Imbadelo Yomthelo (R)
1 - 226 000	18% yomrholo othelelwako
226 001 - 353 100	40 680 + 26% yomrholo othelelwako ongehla kwe-226 000
353 101 - 488 700	73 726 + 31% yomrholo othelelwako ongehla kwe-353 100
488 701 - 641 400	115 762 + 36% yomrholo othelelwako ongehla kwe-488 700
641 401 - 817 600	170 734 + 39% yomrholo othelelwako ongehla kwe-641400
817 601 - 1 731 600	239 452 + 41% yomrholo othelelwako ongehla kwe-817 600
1 731 601 nangehla	614192 + 45% yomrholo othelelwako ongehla kwe-1731600

Amathrasti ngaphandle kwamathrasti khethekileko: imbadelo yomthelo engu-45%

Imbuyiselo

Kokuthoma	R16 425
Kwesibili (Abantu abana-65 nangaphezulu)	R9 000
Kwesithathu (Abantu abana-75 nangaphezulu)	R2 997

Ubudala

Amaqintelo omthelo

Ngaphasi kwaka-65 ubudala	R91 250
Ku-65 ubudala ukuya ngenzasi kwaka-75	R141 250
Ku-75 ubudala nangehla	R157 900

Umthelo wesikhatjhana

Umbhadeli womthelo wesikhatjhana nginyanya ngimuphi umuntu othola umrholo waqobe ovela kumqatjhi ongakatloliswa, namkha umrholo ongasi ngewaqobe, namkha isibonelelo namkha imbadelo ebhadelwa kusengaphambili mphathi womuntu loyo. Umuntu loyo akutlhogeki abhadele umthelo wesikhatjhana nangabe akenzi ibhizinisi elithileko, begodu umrholo othelelwako womuntu loyo:

- Awudluli umkhawulo womthelo womnyaka womthelo; namkha
- umakonyana, iinzuzo, iinzuzo zangaphandle, imiqatjho yemakhiwo yasafuthi, kunye nemrhloweni waqobe ovela emqatjhini ongakatloliswa uzokuba yi-R30 000 namkha ngaphasi emnyakeni womthelo

Ukubuyiselwa komthelo onemibandela okutjengisa isiphakamiso sesamba somrhlo othelelwako womnyaka wokuhlolwa kuyatlhokeka kubabhadeli bomthelo onemibandela.

Ilifa lakamufi alibalwa njenginemibandela kubabhadeli bomthelo.

Iinzuzo zokuhlomula emalini yesamba somhlalaphasi

Umrholo othelelwako (R)	Isilinganiso somthelo (R)
1 - 25 000	0% yomrhlo othelelwako
25 001 - 660 000	18% yomrhlo othelelwako ongehla kwe-25 000
660 001 - 990 000	114 300 + 27% yomrhlo othelelwako ongehla kwe-660 000
990 001 nangehla	203 400 + 36% yomrhlo othelelwako ongehla kwe-990 000

Iinzuzo zokuhlomula emalini yesamba somhlalaphasi zihlanganisa isamba sepentjeni, ukongiwa kwepentjheni, isondlo, ukongiwa kwesondlo, namkha imali yomhlalaphasi emrhlo odoswako (kuhlanganise nesabelo semigomo yencwadi yedivosi).

Umthelo enzuzweni enqophileko yokuhlomula emalini eyisamba somhlalaphasi edoswako (isamba X) ilingana:

- Nomthelo oquntwe etafuleni yesibawo somthelo bona uhlanganise nesamba X, kanye naso soke isamba senzuzo yomhlalaphasi edoswako eyakhula kusukela ngoNtaka 2009, zoke iinzuzo zesamba somhlalaphasi ezakhula kusukela ngoSewula 2007, kunye nazo zoke iinzuzo zokuhlukanisa ezakhula kusukela ngoNtaka 2011; ngaphasi
- komthelo oquntwe etafuleni yesibawo somthelo bona uhlanganise soke isamba senzuzo yemali yomhlalaphasi edoswako eyakhula ngaphambi kwesamba X kusukela ngoNtaka 2009, zoke iinzuzo zesamba somhlalaphasi ezakhula kusukela ngoSewula 2007, kunye nazo zoke iinzuzo zokuhlukanisa ezakhula kusukela ngoNtaka 2011.

linzuzo zokuhlomula emalini yesamba somhlalaphasi namkha iinzuzo zokuhlukaniswa

Umrholo othelelwako (R)	isilinganiso somthelo (R)
1 – 500 000	0% yomrholo othelelwako
500 001 – 700 000	18% yomrholo othelelwako ongehla kwe-500 000
700 001 – 1 050 000	36 000 + 27% yomrholo othelelwako ongehla kwe-700 000
1 050 001 nangehla	130 500 + 36% yomrholo othelelwako ongehla kwe-1050 000

linzuzo zokuhlomula emalini yesamba somhlalaphasi zihlanganisa isamba sepentjeni, ukongiwa kwepentjheni, isondlo, ukongiwa kwesondlo, namkha imali yomhlalaphasi emrholo ekuhlongakaleni, nakuthathwa umhlalaphasi, namkha ekulisweni komsebenzi ngebanga lokufika eminyakeni yobudala eyi-55, ukugula, ingozi, ukulimala, ukungasakghoni, ukubhalelwa namkha ukuphela kwebhizinisi lomqatjhi.

linzuzo zokuhlukanisa zihlanganisa isamza esivela namkha esihlelwe nomqatjhi ngebanga lokunghala, ukulisa, ukulahlekelwa, ukwala, ukusula namkha ukutjhuguluka kwe-ofisi lomuntu loyo namkha umsebenzakhe. Umthelo enzuzweni enqophileko yokuhlomula emalini eyisamba somhlalaphasi namkha inzuzo yokuhlukanisa (isamba namkha inzuzo yokuhlukanisa Y) ulingana:

- Nomthelo oquntwe etafuleni yesibawo somthelo bona uhlanganise nenani Y, kanye naso soke isamba senzuzo yomhlalaphasi eyakhula kusukela ngoSewula 2007 kunye nazo zoke iinzuzo zesamba somhlalaphasi ezidoswako ezakhula kusukela ngoNtaka 2009 nazo zoke ezinye iinzuzo zokuhlukanisa ezakhula kusukela ngoNtaka 2011; ngaphasi
- komthelo oquntwe etafuleni yesibawo somthelo bona uhlanganise soke isamba senzuzo yemali yomhlalaphasi eyakhula ngaphambi kwesamba Y kusukela ngoSewula 2007 kunye nazo zoke iinzuzo zesamba somhlalaphasi ezakhula kusukela ngoNtaka 2009 nazo zoke iinzuzo zokuhlukanisa ezakhula ngaphambi kwenzuzo yokuhlukanisa Y kusukela ngoNtaka 2011.

Isahlukaniselo

- Izabelo ezitholwe mumuntu ngamunye ezivela emakhamphanini weSewula Afrika ngokujayelekileko azifakwa emthelweni womrholo, kodwana umthelo wezahlukaniselo, ngenani eliyi-20%, ubanjwa mabhizinisi abhadela izabelo ebantwinabo. Izabelo ezamukelwa babantu abahlala eSewula Afrika ezivela ku-REIT (amakhamphani arhenyisiweko nalawula ipahla elinganisiweko) zingaphasi komthelo womrholo, begodu abantu abangasi bahlali bendawo nabathola izahlukaniselo ezinjalo bazokuba ngaphasi komthelo wezahlukaniselo kwaphela.

Izahlukaniselo Zangaphandle

- Inengi lezahlukaniselo zangaphandle ezifunyanwa babantu abavela emakhamphanini wangaphandle (abanamatjhere angaphasi kwe-10% emakhamphanini wangaphandle) ziyathelelwa ngokomkhawulo osebenzako wenani eliyi-20%. Azikho iimali ezidoswako ezivunyelwe bona kusetjenziswe imali ukukhiqizwe izabelo zangaphandle.

Amakonyana anganamthelo

- Amakonyana avela emthonjeni weSewula Afrika, azuzwe mumuntu wendawo ongaphasi kweminyaka eyi-65 ubudala, afika ku-R23 800 ngonyaka, nabantu abane-65 nangehla ubudala, afika ku-R34 500 ngonyaka, awafakwa emthelweni womrholo.
- Amakonyana azuzwe ngabangasibahlali bendawo, abangekho bunqopho eSewula Afrika okungenani amalanga ali-182 esikhathini esiziinyanga ezili-12, ngaphambi kobana amakonyana akhule begodu isikolodo esikhambisana namakonyana lawo singakahlanganiswa ngepumelelo nendawo ezinzileko yebhizinisi eSewula Afrika, angekhe afakwe emthelweni womrholo.

Iimali ezidoswako

Iminikelo yemali yomhlalaphasi

- Amanani anikelwe epentjhenini, emalini yesondlo neyomhlalaphasi erholwako hlanguka nonyaka wokuhlolwa azokudoswa malungu wemali leyo. Amanani anikelwe basebenzi nathelwe njengeenzuzo zangaphandle komkhawulo azokuphathwa njengeminikelo yesisebenzi ngasinye. Iimali ezidoswako ilinganiselwe ku-27.5% wenani elikhulu lomrholo weminqopho ye-PAYE namkha umrholo othelelwako (kokubili ngaphandle kwemali eyisamba somhlalaphasi neenzuzo zokuhlukanisa). Iimali ezidoswako izokuraga nokumedelwa kwephasi i-R350 000 namkha i-27.5% yomrholo othelelwako ngaphambi kokufakwa kwenzuzo ethelelwako. Nanyana ngimiphi iminikelo edlula imikhawulo izokudluliselwa khonokho enyakeni olandelako wokuhlaziya begodu izokuqalwa njengenikelwe enyakeni olandelako loyo. Amanani adluliselwe phambili aphungulwa minikelo ebekwe ngokujamelene nemali yesamba somhlalaphasi kunye nemirholo yenzuzo yomhlalaphasi.

Iindleko zokwelatjhwa nokurholophala

Ekuqunteni umthelo obhadelekako, abantu bavumelekile iimali ezidoswako:

- Iminikelo yangenyanga yeenkimu zokwelapha (imbuyiselo yomthelo okuqaliselwakiyonjengeskimusezokwelaphazeendleko zesikolodo somthelo) ngomuntu obhadala iminikelo efika ku-R347 emuntwini wokuthoma ngamunye kwababili abangaphasi kweskimu sezokwelapha lesi, ne-R234 ngananyana ngimuphi omunye umuntu ofakwako; begodu

- ebujamweni lapho:

- » umuntu oneminyaka eyi-65 ubudala nangehla, namkha nangabe umuntu, umlinganakhe, namkha umntwanakhe umumuntu orholopheleko, inani eliyi-33.3% lokufanelekela iindleko zokwelatjiswa ezibhadelweko nezibangelwe mumuntu loyo, kunye nenani lapho iminikelo yeskimu sezokwepha ebhadelwe mumuntu loyo lizidlula kathathu iindleko zeskimu sezokwelapha zesikolodo somthelo womnyaka womthelo; namkha
- » nanyana ngimuphi umuntu, i-25% yenani elilingana nemali yokufanelekela iindleko zokwelapha ezibhadelwe nezibangelwe mumuntu loyo, kunye nenani lapho iminikelo yeskimu sezokwelapha ebhadelwe mumuntu loyo lizidlula kane iindleko zeskimu sezokwelapha zesikolodo somthelo womnyaka womthelo, ngokulinganiselwe enanini elidlula i-7.5% yomrhulo othelelwako (ngaphandle kwesamba semali yomhlalaphasi neenzuzo zokuhlukanisa).

Iminikelo

- Ukuphungulwa kwemali ngebanga leminikelo eyenziwa eenhlanganweni ezithileko ezizuzisa umphakathi kulinganiselwe ku-10% womrhulo othelelwako (ngaphandle kwesamba semali yomhlalaphasi neenzuzo zokuhlukanisa). Inani leminikelo edlula ku-10% womrhulo othelelwako liqalwa njengomnikelo wokufaneleka kweenhlangano ezizuzisa umphakathi emnyakeni olandelako womthelo.

Iimbonelelo

Iimbonelelo zesondlo nokusiswa

Ebujamweni lapho owamukelako abophekile ukulala endaweni engasi ngeyakhe okungenani ubusuku obubodwa ngebanga lebhizinisi, kukulapho indawo ehlobana nesibonelelo leyo namkha ukusiswa iseRiphabhliki yeSewula Africa, begodu isibonelelo namkha ukusiswa kuvunyelwe ukubhadelela ukudla nezinye iindleko zesenzakalweso namkha iindleko zesenzakalo zizodwa, inani, elifakwe kuzinzolwazi le-SARS elithi www.sars.gov.za, ngaphasi kwesithi Umkhandlu womThetho/Isibethamthetho Sesibili/Izaziso Zomthelo Womrhulo/Ukuquntwa kwenani langelanga ngokuvumelana nokudla, iindleko zesenzakalo, liqalwa njengolinwetjwako qobe langa.

Ebujamweni lapho indawo yokulala leyo ehlobana nesibonelelo namkha ukusiswa ingaphandle kweRiphabhliki yeSewula Afrika, inani elinqophileko enarheni ngayinye liqalwa njenelinwetjiweko. Imininingwana yamanani la ifakwe kuzinzolwazi le-SARS elithi www.sars.gov.za, ngaphasi kwesithi Umkhandlu womThetho/Isibethamthetho Sesibili/Izaziso Zomthelo Womrhulo/Ukuquntwa kwenani langelanga ngokuvumelana nokudla neendleko zesenzakalo.

Ebujamweni lapho owamukelako ngokwebanga lomsebenzi we-ofisi lakhe namkha umsebenzakhe ubophekile ukuhlala ingcenywe yelanga endawenakhe evamileko yomsebenzi namkha lapho asebenza khona, kuzokuba neendleko namkha ukusiswa kweendleko ezizovela ezingamthinti umamukeli nangangabe umamukeli uvunyelwe mphathi wakhe bona abangengele iindlekwezo ekudleni nakwezinye iindleko zezenzakalo zengcenywe yelangelo begodu inani leendlekwezo lingadluli inani elifakwe kuzinzolwazi lakwa-SARS elithi www.sars.gov.za, ngaphasi kwesithi Umkhandlu womThetho/ Isibethamthetho Sesibili/ Izaziso Zomthelo Womrhulo/ Ukuquntwa kwenani langelanga ngokuvumelana nokudla neendleko zezenzakalo.

Isibonelelo sekhambo

Amanani ngekhilomitha ngalinye, angasetjenziselwa ukuqunta ukuphungulwa okuvumelekileko malungana nekhambo lebhizinisi nesibonelelo namkha ukusiswa lapho iindleko ezenziweko zingakafunwa, aquntwe kusetjenziswa itafula efakwe kuzinzolwazi lakwa-SARS elithi www.sars.gov.za, ngaphasi kwesithi Umkhandlu womThetho/ Isibethamthetho Sesibili/ Izaziso Zomthelo Womrhulo/ Inani lasafuthi lekhilomitha ngalinye malungana neenkoloyi.

Tjheja:

- I-80% yesibonelelo sekhambo kufuze ifakwe emrholweni wesisebenzi ngokwehloso yokubala i-PAYE. Iphesenti liphungulelwa ku-20% nangabe umqatjhi wanelisekile bona i-80% yokusetjenziswa kwekoloyi emnyakeni womthelo izokuba ngeyamabanga webhizinisi.
- Azikho iindleko zeembaseli ezifuniweko nangabe isisebenzi azange sibangele iindleko ezizeleko zeembaseli ezisetjenziswe yikoloyi, begodu azikho iindleko zokunakekela ezingafunwa nangabe isisebenzi azange sibangele iindleko ezizeleko zokunakekelwa kwekoloyi (isib. nangabe ikoloyi ingaphasi kwehlelo letjhorensi yokunakekelwa).
- Iindleko zasafuthi kufuze ziphungulwe ngokwe-pro-rata nangabe ikoloyi isetjenziselwa iminqopho yebhizinisi ngaphansi komnyaka ozeleko.
- Ibanga elikhanjiweko hlangana nomnyaka womthelo, nebanga elikhanjiweko ngokweminqopho yebhizinisi ehlanganiswe encwadini yelogu, lisetjenziselwa ukuqunta iindleko ezingafunwa ngokujamelene nesibonelelo sekhambo.

Okunye angakwenza:

Lapho isibonelelo namkha ukusiswa kusekelwe ebangeni elikhanjwe sisebenzi ngokominqopho webhizinisi, awukho umthelo ozokubhadelwa esibonelelweni esibhadelwe mqatjhi esisebenzini, bekube senanini elifakwe kuzinzolwazi elithi www.sars.gov.za, ngaphasi kwesithi Umkhandlu womThetho/ Isibethamthetho Sesibili/ Izaziso Zomthelo Womrhulo/ Inani lasafuthi lekhilomitha ngalinye malungana neenkoloyi, kungakhathaliseki ubujamo bekoloyi leyo.

Kodwana, okuhlukilekokhu akutholakali nangabe ezinye iimbonelelo eziza ngehlobo lesibonelelo namkha ukusiswa (ngaphandle kokuphaga namkha iimali zendlela) zifunyanwa mquatjhi malungana nekoloyi leyo.

Ezinye iimali ezidoswako

Ngaphandle kweemali ezidoswako ezibekwe ngehla, umuntu angafuna iimali ezidoswako emrholweni womsebenzi namkha iimbonelelo ebumweni obuvezaweko obulinganiselweko, isib. isikolodo esimbi malungana nomrholo.

Imikhawulo Yenzuzo

Iinkoloyi zomquatjhi

- Inani elithelelwako liyi-3.5% yenani eliquntaweko (indleko eyimali efaka hlangana i-VAT) lekoloyi ngayinye ngenyanga. Lokha ikoloyi:
 - Nayingaphasi kwehlelo lokunakekela lokha umquatjhi nakafuna inani elithelelwako eliyi-3,25% lekoloyi enanini eliquntaweko; namkha
 - ifunyenwe mquatjhi ngaphasi komquatjho osebenzako, inani elithelelwako liyindleko etholwe mquatjhi ngaphasi kokusebenza komquatjho kuhlanganise nendleko yeembaseli.
- I-80% yomkhawulo wenzuzo kufuze ifakwe emrholweni wesisebenzi ngokwehloso yokubala i-PAYE. Iphesenti liphungulelwa ku-20% nangabe umquatjhi wanelisekile bona i-80% yokusetjenziswa kwekoloyi emnyakeni womthelo izokuba ngeyamabanga webhizinisi.
- Ekuhlolweni, umkhawulo wenzuzo yomthelo womnyaka iyaphungulwa ngokwesibalo sebanga elikhanjiweko ngokomnqopho webhizinisi, okufakwe encwadini yelogu, ngokuhlukaniswa libanga elikhanjiweko hlangana nomnyaka womthelo.
- Ekuhlolweni itjhaphuluko enabileko iyafunyaneka ngokwendleko yelayisensi, ukunakekela kunye nembaseli zekhambo langeqadi, nangabe indleko ezeleko ibangelwe sisebenzi begodu nangabe ibanga elikhanjiweko ngokwamabanga wangeqadi lawo lifakiwe encwadini yelogu.

Imalimboleko enganamakonyana namkha enamakonyana aphasi

- Umehlukohlangananamakonyana abhadeliswangokwenani elisemthethweni, kunye nenani lamambala lamakonyana abhadelisiweko, kufuze lifakwe emrholweni uwoke.

Indawo yokuhlala

- Inani lomkhawulo wenzuzo elizokufakwa emrholweni uwoke liphasi enzuzweni ebalwa ngokusebenzisa indlela eveziweko, namkha indleko yesisebenzi nangabe umqatjhi akanabo ubunikazi obuzeleko bendawo yokuhlala.
- Indlela le izokusebenza nangabe indawo yokuhlala ilawulwa sisebenzi, kodwana ayisebenzi endaweni yokuhlala yewolideyi eqatjhwe sisebenzi eenhlanganweni ezingahlobani nayo.

UMTHELO WOMRHOLO: AMAKHAMPHANI

Iminyaka yokuhlolwa ephela ngananyana ngiliphi ilanga eliphakathi komhla ka-1 Sihlabantakana 2022 nomhla ka-30 Ntaka 2023.

Umhlobo	Isilinganiso somthelo (R)
Amakhamphani	28% yomrholo othelelwako

Iminyaka yokuhlolwa ephela ngananyana ngiliphi ilanga mhlaka namkha ngemva komhla ka-31 Ntaka 2023.

Umhlobo	Isilinganiso somthelo (R)
Amakhamphani	27% yomrholo othelelwako

UMTHELO WOMRHOLO: AMABHIZINISI AMANCANI

Iminyaka yokuhlolwa ephela ngananyana ngiliphi ilanga eliphakathi komhla ka-1 Sihlabantakana 2021 nomhla ka-31 Ntaka 2023.

Umrholo Othelelwako (R)	Isilinganiso Somthelo (R)
1 – 91 250	0% yomrholo othelelwako
91 251 – 365 000	7% yomrholo othelelwako ongehla kwe-91250
365 001 – 550 000	19 163 + 21% yomrholo othelelwako ongehla kwe-365 000
550 001 nangehla	58 013 + 28% yomrholo othelelwako ongehla kwe-550 000

IBURUJO LOMTHELO WAMABHIZINISI ASAKHASAKO

Iminyaka yokuhlolwa ephela ngananyana ngiliphi ilanga mhlaka namkha eliphakathi komhla ka-1 Ntaka 2022 nomhla ka-28 Mhlolanja 2023.

Iburujo elithelelwako (R)	Imbadelo yomthelo (R)
1 – 335 000	0% yeburujo elithelelwako
335 001 – 500 000	1% yeburujo elithelelwako elingehla kwe-335 000
500 001 – 750 000	1 650 + 2% yeburujo elithelelwako elingehla kwe-500 000
750 001 nangehla	6 650 + 3% yeburujo elithelelwako elingehla kwe-750 000

ISISEKELO SOMTHELO WENDAWO YOKUHLALA

- Abahlali batheliswa emrholweni wabo wephasi loke, ngaphandle kwezinto ezithileko. Ikambisolawulo ejayelekileko ikukuthi imithelo yangaphandle kwenarha emithonjeni yemirholo yangaphandle kwenarha ivumelekile njengesikolodo esijamelene nomthelo obhadelekako eSewula Afrika. Lokhu kusebenza ebantwini, amakhamphani, amabhizinisi wehlanganyelo, amathrasti nezindlu.

UKUTHELISWA KWEENZUZO ZERHWEBO

Iinzuzo zerhwebo ekutholakaleni kwamafa afakiweko emrholweni othelelwako.

Umkhawulo osebenzako wenani lomthelo:

Umuntu ngamunye	18%
Namakhamphani (izokuphungukela ku-21.6%)	22.4%
wamathrasti akhethekileko	36%

Izenzakalo ezikhuthaza ukufumaneka zifaka hlangana ukuthengisa, umnikelo, itjhuguluko, ukulahlekelwa, ukuhlongakala, nokufuduka. Okulandelakokhu ngezinye zezinto ezinqophileko ezingakafakwa:

- Inzuzo namkha ukuloba i-R2 million efumaneka endaweni yokuhlala eyihloko
- ubunengi bepahla yomuntu mathupha

- imikhawulo yenzuzo
- imbadelo ngokomthethomgomo wetjhorensi yamambala yesikhathi eside
- ukukhethululwa kwangomnyaka kwe-R40 000 yenzuzo yerhwebo, namkha ukuloba kwerhwebo enikelwa abantu namathrasti akhethekileko
- ukukhethululwa kwamabhizinisi amancani enzuzweni yerhwebo eyi-R1.8 million ebantwini (okungenani iminyaka eyi-55 ubudala), nangabe ibhizinisi elincani elinenani lemaraga aleqeli ngale kwe-R10 million liyafumaneka
- esikhundleni sokukhethululwa kwangomnyaka, ukukhethululwa okunikelwe abantu yi-R300 000 yomnyaka wokuhlongakala.

UMTHELO WEZAHLUKANISELO

- Umthelo wezhlukaniselo umthelo wamaswaphela ezahlukaniselweni ezinenani le-20%, elibhadelwa makhamphani wendawo newangasi ngewendawo ngokwamatjhere afakwe ku-JSE namkha elinye itjhugululo elilayisensiweko leSewula Afrika. Izahlukaniselo azibi ngaphasi komthelo nangabe umnikazi ozuzako wesahlukanisweleso yikhamphani yeSewula Afrika, yimali yomhlalaphasi namkha omunye umuntu okhethululiweko Abanikazi bezahlukaniselo abazuzako abangasi ngebendawo bangazuza emanani womthelo aphunguliweko ebujamweni obulinganiselweko. Umthelo akukafaneli ubanjwe makhamphani abhadela izabelo ezithelelwako, namkha abalamuli abasemthethweni ebujamweni lapho izabelo zifakwe kumatjhere. Umthelo ezahlukaniselweni ezimihlobo (ngaphandle kweemali mbala) uyabhadeleka, begodu ubangelwa yikhamphani ememezela beyibhadele izahlukaniselo.

EMINYE IMITHELO EBANJIWEKO

Ebujamweni obulinganiselweko, inani lomthelo osebenzako lingaphungulwa ngokwemigomo yomthelo osebenza enarheni yehlalo yongasi mhlali walapho.

Inzuzobunikazi (Royalties)

- Umthelo wamaswaphela, ngenani le-15%, ufakwa enanini elipheleleko yenzuzobunikazi evela emthonjeni weSewula Afrika ebhadelekako kwabangasi bahlali balapho.

Amakonyana

- Umthelo wamaswaphela, ngenani le-15%, ufakwa emakonyaneni avela emthonjeni weSewula Afrika, ebhadelekako kwabangasi bahlali balapho. Amakonyana ayakhethululwa nangabe ayabhadeleka kinanyana ngisiphi isikhungo sakarhulumende weSewula Afrika, ebhanga, namkha nangabe isikolodo sifakwe etjhugululweni elaziwako.

Abadlali bangaphandle nabantu bezemidlalo

- Umthelo wamaswaphela, ngenani le-15%, ufakwa emananini apheleleko abhadeleka kilabo abangasi bahlali, malungana nemisebenzi eyenziwe ngibo eSewula Afrika njengabadlali namkha abantu bezemidlalo.

Ukuchithwa kwepahla engasunduzekiko

- Umthelwesikhatjhana uyabanjwa esikhundleni somthengisi ongasi mhlali wepahla engasunduzekiko eSewula Afrika, bona ufakwe ngokujamelene nomthelo ovamileko wehlawulo yongasi mhlali. Umthelo ozokubanjwa embadelweni yabangasi bahlali usenanini eliyi-7.5% yomuntu ongasi mhlali, 10% ekhamphanini engasi ngeyendawo, bese 15% kuthrasti engasi ngeyendawo ethengisa ipahla engasunduzekiko.

EMINYE IMITHELO NEMBADELO

UmThelontengo oNgezelelweko (VAT)

I-VAT ibhadeliswa ngokwenani elisisekelo le-15% ekuphakelweni kwepahla nezenzelwa ngilabo ababathengisi abatlolisiweko.

Umthengisi owenza ipahla ethelelekako engaphezu kwe-R1 million ngomnyaka kufuze atolisele i-VAT. Umthengisi owenza ipahla ethelelekako engaphezu kwe-R50 000, kodwana engadluli ku-R1 million ngomnyaka, angayitlolisela ngokuzithandela. Enye ipahla ingaphasi kwenani eliyiqanda namkha ikhethululiwe ku-VAT.

Umthelelo Wokudlulisela

Umthelelo wokudlulisela uyabhadeleka ngamanani alandelako ekurhwebelaneni okungasi ngaphasi kwe-VAT:

Ipahla efunyanwa ngibo boke abantu:

Inani lepahla (R)	Isilinganiso
1 – 1 000 000	0%
1 000 001 – 1 375 000	3% wenani elingehla kwe-R1000 000
1 375 001 – 1 925 000	R11250 + 6% wenani elingehla kwe-R1375 000
1 925 001 – 2 475 000	R44 250 + 8% wenani elingehla kwe-R1 925 000
2 475 001 – 11 000 000	R88 250 + 11% wenani elingehla kwe-R2 475 000
11 000 001 nangehla	R1026 000 + 13% wenani elingehla ku-R11000 000

Umthelelo Wezindlu

- Umthelelo wezindlu ubhadeliwa epahleni yabahlali begodu ipahla yeSewula Afrika yabangasi bahlali ayikwamukeli kangako ukudoswa kwemali. Umthelelo ubhadeliwa ngokwenani elibhadelekako lendlu, ngokwembadelo eyi-20% ku-R30 million yokuthoma, kunye nembadelweni ye-25% ngehla kwe-R30 million.
- Iimali ezidoswako esisekelo eyi-R3.5 million ivumelekile ngokwesiqu nto sehlawulo yomthelelo wezindlu, kuhlanganise nemali edoswako yehlawulo, inala yeenhlangano ezizuzisa umphakathi, kunye nepahla ezuzwa ngilabo ababalingani abasaphilako.

Umthelo Womnikelo

- Umthelo womnikelo ubhadeliwa ngokwembadelo ebekiweko ye-20% enanini elikhulako lendawo enikelweko kusukela ngomhla ka-1 Ntaka 2018 elingadluli ku-R30 million, begodu embadelweni eyi-25% enanini elikhulako lepahla enikelwe kusukela ngomhla ka-1 Ntaka 2018 elidlulako ku-R30 million.
- I-R100 000 yokuthoma yepahla enikelweko qobe mnyaka mumuntu wendawo ayifakwa emthelweni weminikelo.
- Ebujamweni lapho umbhadeli womthelo ongasi mumuntu wendawo, iminikelo engakafakwa ilinganiselwa eziphweni zesihle ezingadluli ku-R10 000 ngomnyaka sezizoke.
- Ukunghanghisana hlangana kwabalingani, emakhamphanini wesiqhema eSewula Afrika neminikelo eenhlanganweni ezithileko ezizuzisa umphakathi, akukafakwa emthelweni womnikelo.

Umthelo Wokudlulisela Izabelo

- Umthelo ufakwe ngokwenani eliyi-0.25% ekudluliselweni kwezabelo okurhenyisiweko nokungakarhenyiswa. Izabelo zifaka hlangana ukwabelana emakhamphanini namkha emakonyaneni welunga ebhizinisini lehlanganyelo.

Umthelo Emakhambweni Wemoyeni Weentjhabatjhaba

- I-R190 ngomkhweli ngamunye okhamba ngeemphaphamtjhini zeentjhabatjhaba, ngaphandle kweemphaphamtjhini eziya eBotswana, eLesotho, eNamibia neSwatini, okukulapho umthelo uyi-R100.

Ilevi Yokuthuthukiswa Kwamakghono

Ilevi yokuthuthukiswa kwamakghono ibhadeleka kubaqatjhi ngokwenani eliyi-1% lesamba somrholo obhadelwa abasebenzi. Abaqatjhi ababhadela imirholo yangomnyaka engaphasi kwe-R500 000 Embadelweni Yokuthuthukiswa Kwamakghono.

Iminikelo Yetjhorensi Yokungasebenzi

- Iminikelo yetjhorensi yokungasebenzi ibhadeleka ngenyanga kubasebenzi, ngokwesisekelo somnikelo we-1% evela kubaqatjhi ne-1% evela kubasebenzi, ngokusekelwe emrholweni wabasebenzi ngenzasi kwenani elithileko.
- Abaqatjhi abangakabhaliseli i-PAYE namkha i-SOL kufuze babhadele iminikelo kuKomtjhinara weTjhorensi Yokungasebenzi..

AMAKONYANA WE-SARS

Isilinganiso samakonyana (kusukela ngomhla ka-1 Mhlolanja 2022)	Isilinganiso
Imikhawulo yenzuzo - enganamakonyana namkha enamakonyana aphasi wemalimboleko (inani elisemthethweni)	5% ngomnyaka.
Isilinganiso samakonyana (kusukela ngomhla ka-1 Ntaka 2022)	Isilinganiso
Umthelo ongaphasi kwembadelo namkha oladag	7.25% ngomnyaka.
Imbuyiselo yemalimbadelo engehla komgomo womthelo	3.25% ngomnyaka.
Imbuyiselo yomthelo esibilayejweni esiphumeleleko namkha lokha isibilayejo ebesiyi- 7.25% ngomnyaka samukelwe yi-SARS	7.25% ngomnyaka.
Imbuyiselo ye-VAT ngemva kwesikhathi esibekiweko	7.25% ngomnyaka.
Imbadelo elada ye-VAT	7.25% ngomnyaka.
Iinkambiso Neendleko	7.25% ngomnyaka.

Ezitjhujileko ZESABELOMALI

Ukunikela itjhaphuluko yomthelo ngokulungisa umthelo womrhlo womuntu mathupha eengabeni nembuyiselweni malungana nokuthikaziseka komnotho



Ukwehla kwenani lomthelo wengenisomali lekhamphani liye emaphesentini ayi-27 womthelo womnyaka ophela khonokho ngamkha ngemva komhla ka-31 Ntaka 2023



Ukukhutjhulelwa okuhlangana no-4.5 no-6.5 wamaphesenti emisebenzini yendleko zotjwala negwayi



Awekho amatjhuguluko embadelweni ejayelekileko yembaseli - A imbadelo yesikhwama sezingozi zomgwaqo



Ukukhutjhulwa kweenzuzo zangenyanga zabaqatjhi ngaphasi komthelo womsebenzi ongezlelwe nge-50 phesenti



Ukuthuthukiswa kwembadelo yezepilo kweziselwako kukhutjhulwenge-O.1 cent ukuya ku-2.31 cents igrem lilinye letjhukela kusukela ngomhla ka-1 Sihlabantakana 2022



Isikhwama seplastiki sendleko ekhutjhulwe nge-3 cents ukuya ku-28 cents isikhwama ngasinye kusukela ngomhla ka-1 Sihlabantakana 2022



