

Setswana



BUDGET TAX GUIDE 2022

25 YEARS
ANNIVERSARY
At Your Service 1997 – 2022

SARS
At Your Service

Kaedi eno ya kgetsana ya lekgetho la SARS e neelana ka tshobokanyo ya lekgetho la botlhokwa thata, tiro le lekgethwana tse di amanang le tshedimosetso ya 2022/23.

LEKGETHO LA MADI A LOTSENO: BATHO LE DITERASETE

Dikelo tsa lekgetho go tloga 1 Mopitlwe 2022 go ya go 28 Tlhakole 2023:

Batho le diterasete tse di kgethegileng

Madi a lotseno a a due-disiwang lekgetho (R)	Kelo ya lekgetho (R)
1 – 226 000	18% ya madi a lotseno a a duediswang lekgetho
226 001 – 353 100	40 680 + 26% ya madi a lotseno a a duediswang lekgetho go feta 226 000
353 101 – 488 700	73 726 + 31% ya madi a lotseno a a duediswang lekgetho go feta 353 100
488 701 – 641 400	115 762 + 36% ya madi a lotseno a a duediswang lekgetho go feta 488 700
641 401 – 817 600	170 734 + 39% ya madi a lotseno a a duediswang lekgetho go feta 641 400
817 601 – 1 731 600	239 452 + 41% ya madi a lotseno a a duediswang lekgetho go feta 817 600
1 731 601 le go feta	614 192 + 45% ya madi a lotseno a a duediswang lekgetho go feta 1 731 600

Diterasete kwantle ga diterasete tse di kgethegileng: kelo ya lekgetho 45% Madi a pusetso

Diphokoletso

Ya Ntlha R16 425

Ya Bobedi (Batho ba ba 65 le kwa godimo) R9 000

Ya Boraro (Batho ba ba 75 le kwa godimo) R2 997

Dingwaga **Selekanyo sa Lekgetho**

Kwa tlase ga dingwaga tse 65 R91 250

Dingwaga tse 65 go ya go tse tlase go 75 R141 250

Mengwaga ye 75 le kwa godimo R157 900

Lekgetho la Madi a Lotseno a a Lekanyeditsweng

Moduela-lekgetho la madi a lotseno a a lekanyeditsweng ke motho ope yo o amogelang lotseno ka tsela ya go amogela madi go tswa mothaping yo o sa kwadisiwang, kgotsa lotseno lo e seng madi a a amogelwang, kgotsa tuelotlaleletso kgotsa tuelopele e e duelwang ke mookamedi wa motho. Motho ga a batliwe gore a duele lekgetho la madi a lotseno a a lekanyeditsweng fa a sena kgwebo epe, le madi a motho a lotseno a a duedisiwang lekgetho:

- Re tla feta selekanyo sa lekgetho sa ngwaga wa lekgetho; kgotsa
- go tswa morokotsong, didibidente, didibidente tsa dinaga di sele, rente e e tswang mo go tswaleng ga porophathi e e tlhomameng, le madi a a amogelwang mo mothaping yo o sa kwadisiwang e tla nna R30 000 kgotsa kwa tlase a ngwaga wa lekgetho.

Foromo ya lekgetho la madi a lotseno a a lekanyeditsweng a a bontshang tekanyetso ya palogotlhe ya madi a lotseno a a duedisiwang lekgetho mo ngwageng wa tshekatsheko ya lekgetho di batliwa go tswa go baduela-lekgetho la madi a lotseno a a lekanyeditsweng.

Dithoto tse di jelweng ga se baduela-lekgetho la madi a lotseno a a lekanyeditsweng.

Ditshiamelo tsa fa o tlogela tiro tsa madi a a kompa a letlole la go rola tiro

Madi a lotseno a a duedisiwang lekgetho (R)	Kelo ya lekgetho (R)
1 – 25 000	0% ya madi a lotseno a a duedisiwang lekgetho
25 001 - 660 000	18% ya madi a lotseno a a duedisiwang lekgetho go feta
660 001 - 990 000	114 300 + 27% ya madi a lotseno a a duedisiwang lekgetho go feta 660 000
990 001 le go feta	203 400 + 36% ya madi a lotseno a a duedisiwang lekgetho go feta 990 000

Ditshiamelo tsa fa o tlogela tiro tsa madi a a kompa a letlole la go rola tiro di na le madi a a kompa go tswa phensheneng, poloko ya phenshene, madi a go rola tiro, poloko ya madi a go rola tiro, kgotsa letlole la inshoreense ya tholotiro fa le gogwa (go akaretsa kabelo go dumalana le taelo ya tlhalo).

Lekgetho mo letloleng le le rileng la go rola tiro tshiamelo ya fa o tlogela tiro (madi a a kompa X) e lekana le:

- Lekgetho le le tlhomamisiwang ke kopo ya lenaneothalo la lekgetho go palogotlhe ya madi a a kompa X, mmogo le matlole otlhe a mangwe a go rola tiro mo go simolotseng ka Mopitlwe 2009, mesola yotlhe madi a a kompa a letlole la go rola tiro go tloga Diphlane 2009, mmogo le mesola ya go digela tiro mo go simolotseng ka Mopitlwe 2011;
- lekgetho le le tlhomamisiwang ke kopo ya lenaneothalo la lekgetho go palogotlhe ya mesola ya go ikogela morago e e nnileng gone pele ga madi a a kompa X go tloga Mopitlwe 2009, mesola yotlhe madi a a kompa a letlole la go rola tiro go tloga Diphlane 2009, mmogo le mesola ya go digela tiro e e simolotseng ka Mopitlwe 2011.

Ditshiamelo tsa letlole la fa o tlogela tiro kgotsa mesola ya go digela tiro

Madi a lotseno a a duediswang lekgetho (R)	Kelo ya lekgetho (R)
1 – 500 000	0% ya madi a lotseno a a duediswang lekgetho
500 001 - 700 000	18% ya madi a lotseno a a duediswang lekgetho go feta 500 000
700 001 – 1 050 000	36 000 + 27% ya madi a lotseno a a duediswang lekgetho go feta 700 000
1 050 001 le go feta	130 500 + 36% ya madi a lotseno a a duediswang lekgetho go feta 1050 000

Ditshiamelo tsa madi a a kompa a go rola tiro di akaretsa madi a a kompa go tswa phensheneng, poloko ya phenshene, go rola tiro, poloko ya madi a go rola tiro kgotsa letlole la pholisi ya go rola

tiro ke loso, tholotiro, kgotsa go kgaotsa tiro ka ntlha ya go fitlha go dingwaga tse 55, bolwetse, kotsi, kgobalo, go tlhabela, go tlogediswa tiro kgotsa go emisiwa ga kgwebo ya mothapi.

Mesola ya go digela e na le madi a a kompa go tswa go kgotsa ka thulaganyo le mothapi ka ntlha ya go tlogela, go khutlisa, go latlhegelwa, go gana, go khansela kgotsa go fetola ofisi ya motho kgotsa tiro.

Lekgetho mo letloleng le le rileng la tshiamelo ya go rola tiro kgotsa mosola wa go digela (madi a a kompa kgotsa tshiamelo ya mesola ya go digela Y) e lekana le:

- Lekgetho le le tlhomamisiwang ke kopo ya lenaneothalo la lekgetho go palogotlhe ya selekanyo mmogo le matlole otlhe a mangwe a go rola tiro a a simolotseng ka Diphlane 2007 mmogo le mesola ya go tlogela tiro yotlhe ya madi a kompa a letlole la go rola tiro go tloga Mopitlwe 2009 mmogo le mesola yotlhe e mengwe ya go digela tiro e e simolotseng ka Mopitlwe 2011; kwa tlase
- lekgetho le le tlhomamisiwang ke kopo ya lenaneothalo la lekgetho go palogotlhe ya mesola e e nnileng gone pele ga madi a a kompa Y go tloga Diphlane 2007 mmogo le mesola yotlhe ya go ikogela morago ya madi a kompa a letlole la go rola tiro go tloga Mopitlwe 2009 mmogo le mesola ya go digela tiro e e simolotseng pele ga mosola wa go digela Y go tloga Mopitlwe 2011.

Dikarolelo (Dividends)

- Dikarolelo tse di amogetsweng ke batho go tswa dikhamphaneng tsa Afrika Borwa ka kakaretso ga di amiwe ke lekgetho la lotseno, mme makgetho a dikarolelo, ka kelo ya 20%, di thibelwa ke ditheo tse di duelang dikarolelo go batho. Dikarolelo tse di amogelwang ke batho ba e leng baagi ba Afrika Borwa go tswa REIT (dikhampani tse nang le dikago tse di kwadisitsweng le tse di laolwang ka molao) di tshwanetse go duela lekgetho la lotseno,

mme ba e seng baagi mme ba amogela dikarolelo tse di jalo ba tshwanetse go duela fela lekgetho la dikarolelo.

Dikarolelo tsa Dinaga di sele

- Bogolo jwa dikarolelo tsa dinaga di sele tse di amogelwang ke batho ba dikhamphane tsa dinaga di sele (beng ba dišere tse di kwa tlase ga 10% mo khamphaneng ya naga e sele) di duedisiwa lekgetho la kelo e e fitlhang go 20%. Ga go madi a a gogiwang mo lokgethong a a letleletsweng mo ditshenyegelong go tlhagisa dikarolelo tsa dinaga di sele.

Go se amege mo morokotsong

- Morokotso o o tswang motsweding wa Afrika Borwa, o o amogelwang ke motho ope ka tlhago kafa tlase ga dingwaga tse 65, go fitlha go R23 800 ka ngwaga, le batho ba dingwaga tse 65 le kwa godimo, go fitlha go R34 500 ka ngwaga, ga e amege mo lekgethong la lotseno.
- Morokotso o o amogelwang ke batho ba e seng baagi, ba ba seng gone mo Afrika Borwa bobotlana malatsi a le 182 ka nako ya dikgwedi tse 12, pele morokotso o o tsentsweng le sekoloto se se nang le morokotso se golaganngwa le lefelo le le tlhomameng la kgwebo mo Afrika Borwa, ga le amege mo lekgethong la letseno.

Madi a a gogiwang mo lokgethong

Dikabo tsa letlole la go rola tiro

- Madi a a abetsweng phenshene, matlole a tholotiro le inshoreense ya tholotiro ka ngwaga wa tshekatsheko ya lekgetho a gogiwa madi a lokgetho ke maloko a matlole ao. Madi a a abilweng ke bathapi le go gogiwa lekgetho e le ditshiamelo tsa tlaleletso a tshwarwa jaaka dikabo ke bathapiwa ka bongwe. Madi a a gogiwang mo lokgethong a lekanyeditswe go 27.5% a bogolo jwa

selekanyo sa dituelo mo mabakeng a PAYE kgotsa lotseno lo lo duedisiwang lekgetho (ka bobedi kwantle ga madi a a kompa a letlole la go rola tiro le mesola ya go digela tiro). Madi a a gogiwang a lekanyeditswe go ya pele kwa tlase ga R350 000 kgotsa 27.5% ya letseno le le duedisiwang lekgetho pele go akarediwa poelo ya dipeeletso e e ntshiwang lekgetho. Dikabo dipe tse di fetang ditekanyetso di fetisediwa ka bonako kwa ngwageng o o latelang wa tshekatsheko ya lekgetho mme di tsewa di abetswe ngwaga oo o o latelang. Dilekanyo tse di fetiseditsweng pele di gogwa ke dikabo tse di dirwang mo letloleng la go rola tiro le inshoreense ya tholotiro.

Ditshenyegelo tsa kalafi le kgolafalo

Mo go tlhomamiseng lekgetho le le duelwang, batho ba letlelelwa go goga:

- Dikabo tsa kgwedi le kgwedi mo sekemeng sa kalafi (tuelo ya lekgetho e e bidiwang sekoloto sa lekgetho la tuelo ya sekema sa kalafi) ke motho yo o duetseng dikabo go fitlha go R347 go batho ba ntlha ba babedi ba ba tsentsweng mo dikemeng tseo tsa kalafi, le R234 go moitshetlegi mongwe le mongwe yo o oketsegileng; le
- mo kgannyeng ya:
 - » motho yo o dingwaga tse 65 le go feta, kgotsa fa motho, ene kgotsa molekane wa gagwe, kgotsa ngwana wa gagwe kgotsa wa molekane e le motho yo o golafetseng, 33.3% ya madi a a tshwanelegang a ditshenyegelo tsa kalafi a a duetsweng le go dirwa ke motho, le selekanyo se dikabo tsa sekema sa kalafi se se dirilweng ke motho se feta makgetlo a le mararo dituediso tsa sekoloto sa lekgetho la sekama sa kalafi sa ngwaga wa lekgetho; kgotsa
 - » motho ope o mongwe, 25% ya selekanyo se se lekanang le palo ya ditshenyegelo tsa kalafi tse di tshwanelegang tse di duetsweng le go dirwa ke motho, le selekanyo se dikabo tse di duetsweng tsa sekama sa kalafi ke motho se feta makgetlo a

le mane dituediso tsa sekoloto sa lekgetho la sekema sa kalafi sa ngwaga wa lekgetho, se lekanyeditswe go selekanyo se se fetang 7.5% ya lotseno le le duedisiwang lekgetho (kwantle ga madi a a kompa a letlole la go rola tiro le mesola ya go digela tiro).

Meneelo

- Madi a a gogiwang mo lokgethong a gogelwa meneelo go mekgatlho o o rileng o o mosola mo baaging a lekanyeditswe go 10% ya lotseno lo lo duedisiwang lekgetho (kwantle ga madi a a kompa a letlole la go rola tiro le mesola ya go digela tiro). Selekanyo sa meneelo e e fetang 10% ya madi a lotseno a a duedisiwang lekgetho a tsewa e le moneelo go mekgatlho e e tshwanelegang e e mosola mo baaging mo ngwageng o o latelang wa lekgetho.

Dituelotlaleletso

Tuelo e e kgethegileng le dituelelopele

Mo moamogedi a patelesegang go fetsa bobotlana bosigo bo le bongwe kgakala kwa lefelong la gagwe la ka gale la bonno la kgwebo, le bonno bo tuelo eo e e kgethegileng kgotsa kamego ya tuelelopele e amega mo Repaboleki ya Afrika Borwa, mme tuelo-tlaleletso kgotsa tuelelopele e ntshiwa go duelela dijo le ditshenyegelo tse di bakilweng ke ditiro ya gagwe kgotsa ditshenyegelo tse di bakilweng ke ditiro tsa gagwe fela, selekanyo, tse di bontshitsweng go website ya SARS www.sars.gov.za, kafa tlase ga Legal Counsel/ Secondary Legislation/ Income Tax Notices/ Tlhomamiso ya selekanyo sa letsatsi mo dijong le ditshenyegelo tse di bakilweng ke ditiro motho, di tsewa di dirisitswe letsatsi leo.

Mo bonno bo tuelo-tlaleletso eo kgotsa kamego ya tuelelopele e kwantle ga Repaboleki ya Afrika Borwa, selekanyo se se totobetseng mo nageng e le nngwe se tsewa se dirisitswe letsatsi leo. Dintlha tsa dilekanyo tseno di gatisitswe go website ya

SARS www.sars.gov.za kafa tlase ga Legal Counsel/ Secondary Legislation/ Income Tax Notices / Tlhomamiso ya sekenyo sa letsatsi le letsatsi mo dijong le ditshenyegelo tse di bakilweng ke ditiro tsa gago.

Mo moamogedi ka ntlha ya lebaka la ditiro tsa ofisi ya gagwe kgotsa tiro a patelesaga go fetsa karolo ya letsatsi a seyo mo lefelong la gagwe la tlwaelo la tiro kgotsa go thapiwa, tuelo ya ditshenyegelo kgotsa tuelelopele ya ditshenyegelo tse di dirilweng ke moamogedi ga e akarediwe fa moamogedi a letleletswe ke mookamediwa gagwe go dira ditshenyegelo tsa dijo le ditshenyegelo tse di ka diregang fela mo letsatsing leo mme sekenyo sa ditshenyegelo ga se fete sekenyo se se bontshitsweng go website ya SARS www.sars.gov.za, kafa tlase ga Legal Counsel / Secondary Legislation/ Income Tax Notices/ Tlhomamiso ya sekenyo sa letsatsi le letsatsi mo dijong le ditshenyegelo tse di tsetsweng ke ditiro tsa gago.

Tuelo-tlaleletso ya maeto

Dikelo mo kilometareng, tse di ka dirisiwang go tlhomamisa madi a a letleletseng go gogelwa maeto a kgwebo kgatlhanong le tuelo-tlaleletso kgotsa tuelopele mo ditshenyegelong tsa mmatota di sa diriwang, di tlhomamisiwa go dirisiwa lenaneothalo le le bontshitsweng go website ya SARS www.sars.gov.za under Legal Counsel/ Secondary Legislation/ Income Tax Notices/ Tlhomamiso ya kelo go kilometara e le nngwe ya sepalangwa.

Ela tlhoko:

- 80% ya tuelo-tlaleletso ya maeto e tshwanetse go akarediwa mo tuelong ya bathapiwa go direla fa go tlhakanngwa PAYE. Phesente e fokolediwa go nna 20% fa mothapi a kgotsofaletse gore bobotlana 80% ya tiriso ya koloi mo ngwageng wa lekgetho e tla dirisetswa mabaka a kgwebo.
- Ga go ditshenyegelo tsa lookwane tse go ka dirwang topo ya madi a ditshenyegelo fa mothapiwa a sa ntsha ditshenyegelo ka botlalo tsa lookwane le le dirisitsweng mo koloing, mme ga

go ditshenyegelo tsa tlhokomelo tse go ka dirwang topo mo go tsone fa mothapiwa a sa ntshe ditshenyegelo ka botlalo tsa go tlhokomela koloi (ka sekai, fa koloi e tsentswe mo thulaganyong ya tlhokomelo).

- Ditshenyegelo tse di tlhomameng di tshwanetse go fokotswa ka go lekana fa koloi e diriseditswe mabaka a kgwebo kwa tlase ga ngwaga e e tletseng.
- Sekgala se tota se tsamailweng mo ngwageng wa lekgetho, le sekgala se se tsamaetsweng mabaka a kgwebo tse di supiwang ke buka ya maeto, di dirisiwa go tlhomamisa ditshenyegelo tse di ka lopiwang mo tuelo-tlaleletso ya maeto.

Kafa letlhakoreng le lengwe:

Mo tuelo-tlaleletso kgotsa tuelopele e theilweng mo leetong le tota le tsamailweng ke mothapiwa mo maetong a tota e leng a kgwebo, ga go lekgetho le le duelwang mo tuelo-tlaleletso e e duetsweng ke mothapi go mothapiwa, go fitlha go kelo e e bontshitsweng go website ya SARS Error! Hyperlink reference not valid.under Legal Counsel / Secondary Legislation/ Income Tax Notices/ Tlhomamiso ya kelo go ya ka kilometara mo koloing, go sa kgathalesego boleng jwa koloi.

Le fa go ntse jalo, letlhakore leno ga le teng fa tuelelo e nngwe ka mokgwa wa tuelo-tlaleletso kgotsa tuelelo ditshenyegelo (kwantle ga go phaka kgotsa dituelo tsa toll) e amogelwa go tswa go mothapiwa ka lebaka la koloi.

Madi a mangwe a a gogiwang mo lokgethong

Kwantle ga madi a a gogiwang a a bontshitsweng fa godimo, motho a ka lopa fela madi a a gogiwang mo lotsenong la tiro kgotsa tuelo-tlaleletso mo maemong a a rileng a a totobaditsweng, ka sekai, sekoloto se se maswe se se amanang le madi a a amogelwang.

Ditshiamelo tsa Tlaleletso

Dipalangwa tsa mothapi

- Boleng jo bo gogiwa lekgetho ke 3.5% ya boleng jo bo tlhomamisitsweng (ditshenyegelo tsa madi go akaretse VAT) jwa sepalangwa sengwe le sengwe ka kgwedi. Mo sepalangwa se:
 - Karolo ya thulaganyo ya tlhokomelo fa mothapi a batla sepalangwa boleng jo bo ntshiwang lekgetho 3,25% ya boleng jo bo tlhomamisitsweng; kgotsa
 - bo batlwa ke mothapi kafa tlase ga lisi ya go dira, boleng jo bo ntshiwang lekgetho ke ditshenyegelo tse di dirilweng ke mothapi kafa tlase ga lisi ya go dira mmogo le ditshenyegelo tsa lookwane.
- 80% ya ditshiamelo tsa tlaleletso e tshwanetse go akarediwa mo tuelong ya bathapiwa go direla fa go tlhakanngwa PAYE. Phesente e fokolediwa go nna 20% fa mothapi a kgotsofaletse gore bobotlana 80% ya tiriso ya koloi mo ngwageng wa lekgetho e tla dirisetswa mabaka a kgwebo.
- Ka tshekatsheko ya lekgetho, ditshiamelo tsa tlaleletso tsa ngwaga wa lekgetho di fokodiwa ka palogare ya sekgala se se tsamaetsweng mabaka a kgwebo, a a supiwang ke buka ya maeto, a arotswe ka sekgala se tota se tsamailweng ka ngwaga wa lekgetho.
- Ka tshekatsheko kimololo go ya pele e gone go ditshenyegelo tsa laesense, inshoreense, tlhokomelo le lookwane la maeto a poraefete, fa ditshenyegelo ka botlalo di dirilwe ke mothapiwa le fa sekgala se se tsamaetsweng mabaka a poraefete se supiwa ke buka ya go kwala dikilometara tsa mosepele.

Madi a kadimo a a senang morokotso kgotsa morokotso o o kwa tlase

- Pharologano magareng ga morokotso o o duedisiwang ka kelo ya semmuso, le selekanyo sa mmatota sa morokotso o o duedisiwang, o tla akarediwa go palogotlhe ya madi a lotseno.

Lefelo la bonno

- Boleng jwa ditshiamelo tsa tlaleletso jo bo tla akarediwa mo palogotlheng ya madi a lotseno bo kwa tlase ga tshiamelo e e tlhakanngwang ka go dirisa sekaelo se se bontshitsweng, kgotsa ditshenyegelo go mothapi fa mothapi e se mong wa lefelo la bonno ka botlalo.
- Sekaelo se tla dira fa bonno e le jwa bothapiwa, mme ga se dire mo mafelong a boikhutso a a hirilweng ke mothapi mo ditheong tse di sa amaneng le ene.

LEKGETHO LA MADI A LOTSENO: DIKHAMPHANE

Dingwaga tsa tshekatsheko ya lekgetho tse di felang ka letlha lengwe le lengwe magareng ga 1 Moranang 2022 le 30 Mopitlwe 2023.

Mofuta	Kelo ya Lekgetho (R)
Dikhamphane	28% ya madi a lotseno a a duedisiwang

Dingwaga tsa tshekatsheko ya lekgetho tse di felang ka letlha lengwe le lengwe ka la kgotsa morago ga la 31 Mopitlwe 2023.

Mofuta	Kelo ya Lekgetho (R)
Dikhamphane	27% ya madi a lotseno a a duedisiwang

LEKGETHO LA MADI A LOTSENO: DIKGWEBO TSA DIKHAMPHANE TSE DINNYE

Dingwaga tsa tshekatsheko ya lekgetho tse di felang ka letlha lengwe le lengwe magareng ga 1 Moranang 2021 le 30 Mopitlwe 2023.

Madi a lotseno a a due-disiwanang lekgetho (R)	Kelo ya lekgetho (R)
1 – 91 250	0% ya madi a lotseno a a duedisiwanang lekgetho
91 251 – 365 000	7% ya madi a lotseno a a duedisiwanang lekgetho go feta 91250
365 001 – 550 000	19 163 + 21% ya madi a lotseno a a duedisiwanang lekgetho go feta 365 000
550 001 le go feta	58 013 + 28% ya madi a a fetang 550 000

Dingwaga tsa tshekatsheko ya lekgetho tse di felang ka kgotsa morago ga 31 Mopitlwe 2023.

Madi a lotseno a a due-disiwanang lekgetho (R)	Kelo ya lekgetho (R)
1 - 91250	0% ya madi a lotseno a a duedisiwanang lekgetho
91251 - 365 000	7% ya madi a lotseno a a duedisiwanang lekgetho go feta 91250
365 001- 550 000	19 163 + 21% ya madi a lotseno a a duedisiwanang lekgetho go feta 365 000
550 001 le go feta	58 013 + 27% ya madi a lotseno a a duedisiwanang lekgetho go feta 550 000

LEKGETHO LA MADI A A TSENANG A DIKGWEBO TSE DINNYE

Years of assessment ending on any date between 1 March 2022
Dingwaga tsa tshekatsheko ya lekgetho tse di felang ka letlha lengwe le lengwe magareng ga 1 Mopitlwe 2022 le 28 Tlhakole 2023.

Madi a lotseno a a duediswang lekgetho (R)	Kelo ya lekgetho (R)
1 - 335 000	0% ya madi a a tsenang a a duediswang lekgetho
335 001 - 500 000	1% ya madi a a tsenang a a duediswang lekgetho go feta 335 000
500 001 - 750 000	1 650 + 2% ya madi a a tsenang a a duediswang lekgetho go feta 500 000
750 001 le go feta	6 650 + 3% ya madi a a tsenang a a duediswang lekgetho go feta 750 000

TUEDISO YA LEKGETHO E E ITHEILENG MO BONNONG

- Baagi ba duedisiwa lekgetho mo mading a bone a lotseno a lefatshe lotlhe, seno se ikaegile ka dilo dingwe tse di sa akarediawang. Dintlhatheo ka kakaretso ke gore makgetho a dinaga di sele mo lotsenong lwa dinaga di sele a letleletswe e le sekoloto mo lekgethong la Afrika Borwa le tla duelwang go one. Seno se dira mo bathong, dikhamphaneng, dikhamphane tse di gaufi, diterasete le dithoto.

GO DUEDISIWA LEKGETHO GA DIPOELO TSE DI DIRILWENG MORAGO GA THEKISO YA DITHOTO

Dipoelo tsa matlotlo mo go tlogelweng ga dithoto go akarediwa mo go duediswang lekgetho madi a lotseno.

Selekanyogodimo sa kelo ya lekgetho e e dirang:

Batho le diterasete tse di kgethegileng tsa	18%
Dikhamphane	22.4% (e tla fokotsa go nna 21.6%)
Diterasete tse dingwe	36%

Ditiragalo tse di bakang go tlogela di akaretsa thekiso, kabo, thefosano, tatlhago, loso, le go fuduga. Tse di latelang ke dingwe tsa dilo tse di totobetseng tse di sa akarediwaeng;

- Poelo ya R2 milione kgotsa tatlhegelo mo tlogelong ya bonno jwa konokono
- bontsi jwa dithoto tse motho a di itirisetsang
- ditshiamelo tsa fa o rola tiro
- dituelo tsa mo dipholising tsa kwa tshimologong tsa inshoreense ya nako e e telele
- go sa akarediwe ga ngwaga le ngwaga ga R40 000 ya poelo e e dirilweng morago ga thekiso ya dithoto, kgotsa tatlhegelo ya madi e newa batho le diterasete tse di kgethegileng
- go beelwa thoko ga poelo ya matlotlo a R1.8 milione go batho (bobotlana dingwaga tse 55), fa kgwebo e nnye e ka boleng jwa mmara ka jo bo sa feteng R10 milione e tlogelwa
- go na le go beelwa thoko ngwaga le ngwaga, go se akarediwe mo go newang batho ke R300 000 ya ngwaga wa loso.

LEKGETHO LA DIKAROLELO

- Lekgetho la dikarolelo ke lekgetho la bofelo mo dikarolelong mo kelong ya 20%, e e duelwang ke dikhamphane tse e leng baagi le dikhamphane tse e seng baagi mo dishereng tse di thathamisitsweng go JSE kgotsa thefosano e nngwe e e nang le laesense ya Afrika Borwa. Dikarolelo ga di duedisiwe lekgetho fa moamogeladitshiamelo wa karolelo e le khamphane ya Afrika Borwa, letlole la go rola tiro kgotsa motho yo mongwe yo e seng karolo. Baamogeladitshiamelo ba dikarolelo ba e seng baagi ba ka sologelwa molemo go tswa dikelong tse di fokoditsweng tsa lekgetho mo maemong a a lekanyeditsweng. Lekgetho le tshwanetse go tshwarwa ke dikhamphane tse di duelang dikarolelo tse di duedisiwang lekgetho, kgotsa ke baemedi ba ba laolwang mo maemong a dikarolelo di thathamisitsweng mo dishereng. Lekgetho mo dikarolelong ka tsela nngwe (kwantle ga madi) le tshwanetse go duelwa, mme le duelwa ke khamphane e e itsiseng le go duela dikarolelo.

MAKGETHO A MANGWE A A TSHWARWANG

Mo maemong a a lekanyeditsweng, kelo e e dirang ya lekgetho e ka fokodiwa ka ntlha ya tumalano ya lekgetho le naga ya bonno ya motho yo e seng moagi.

Dikatso

- Lekgetho la bofelo, ka kelo ya 15%, le tsenngwa go palogotlheng ya selekanyo sa dikatso go tswa motsweding wa Afrika Borwa go ba e seng baagi.

Morokotso

- Lekgetho la bofelo, ka kelo ya 15%, le tsenngwa go morokotso go tswa motsweding wa Afrika Borwa go ba e seng baagi. Morokotso o beelwa thoko fa o duelwa mo boemong bope ke puso ya Afrika Borwa, banka, kgotsa fa sekoloto se thathamisitswe mo thefosanong e e dumeletsweng.

Batho ba ba tlosang bodudu ba dinaga di sele le batho ba metshameko

- Lekgetho la bofelo, ka kelo ya 15%, le dirwa go palogotlhe e e duelwang ke ba e seng baagi, mo ditirong tse di dirilweng ke bone mo Afrika Borwa e le batho ba ba tlosang bodutu kgotsa batho ba metshameko.

Go tlogelwa ga porophathi e e sa suteng

- Lekgetho la madi a lotseno a a lekanyeditsweng le tshwarwa mo boemong jwa barekisi ba e seng baagi ba porophathi e e sa suteng mo Afrika Borwa, gore a tswale kelo ya lekgetho la ba e seng baagi. Lekgetho le le tla tshwarwang go duelwa go ba e seng baagi le mo kelong ya 7.5% go motho yo e seng moagi, 10% go khamphane e e seng moagi, le 15% go terasete e e seng moagi e e rekisang porophathi e e sutang.

DITIRO TSE DINGWE TSA MAKGETHO LE MAKGETHWANA

Lekgetho le le tsentsweng boleng (VAT)

VAT e duedisiwa ka kelo ya tlwaelo ya 15% mo go tsamaisiweng ga dithoto le ditirelo ke barekisi ba ba kwadisitsweng.

Morekisi yo o dirang dithekiso tse di duedisiwang lekgetho tsa go feta R1 milione ka ngwaga o tshwanetse go ikwadisetsa VAT. Morekisi yo o dira dithekiso tse di duedisiwang lekgetho la go feta R50 000, mme e seng go feta R1 milione ka ngwaga, a ka tsenya kopo ya ikwadiso ya go ithaopa. Dithekiso tse dingwe ke tsa boleng jwa lefela kgotsa ga di duedisiwe VAT.

Tuelo ya Thomelo

Tiro ya go romela e duelwa mo dikelong tse di latelang mo dithekong tse di senang VAT:

Thuo ya porophathi ke batho botlhe:

Boleng jwa porophathi (R)	Kelo
1 – 1 000 000	0%
1 000 001 – 1 375 000	3% ya boleng jo bo kwa godimo ga 25 000
1 375 001 – 1 925 000	R11250 + 6% ya boleng jo bo kwa godimo ga R1375 000
1 925 001 – 2 475 000	R44 250 + 8% ya boleng jo bo kwa godimo ga R1 925 000
2 475 001 – 11 000 000	R88 250 +11% ya boleng jo bo kwa godimo ga R2 475 000
11 000 001 le kwa godimo ga	R1 026 000 + 13% ya boleng jo bo fetang R11 000 000

Tuelo ya Dithoto

- Tuelo ya dithoto e duelwa mo porophathing ya baagi le porophathing ya Afrika Borwa ya ba e seng baagi madi a a gogiwang mo lokgethong a a kwa tlase. Tuelo e dirwa mo boleng jo bo duelegang boleng jwa kago, ka kelo ya 20%, go R30 milione

ya ntlha, le mo kelong ya 25% kwa godimo ga R 3 0 milione.

- Madi a a gogiwang mo lokgethong a motheo a R3.5 milione a letleletswe mo go tihomamisiweng ga dikoloto tsa dithoto mo tuelong ya dithoto, mmogo le madi a a gogiwang mo lokgethong a dikoloto, kabo ya boswa go mokgatlho o o mosola mo baaging, le poropathi e e leng ya balekane ba ba tshelang.

Lekgetho la Meneelo

- Lekgetho la meneelo le duelwa ka kelo e e sa fetogeng ya 20% mo boleng jo bo kgobokanngwang jwa poropathi e e ntshiwang e le moneelo fa e sale 1 Mopitlwe 2018 e sa fete R30 milione, le ka kelo ya 25% mo boleng jo bo kgobokanngwang jwa poropathi e e ntshitsweng e le moneelo fa e sale 1 Mopitlwe 2018 e feta R30 milione.
- R100 000 ya ntlha e e ntshitsweng moneelo mo ngwageng mongwe le mongwe ke motho yo o tlwaelegileng ga a duedisiwe lekgetho la meneelo.
- Mo kgannyeng ya moduela lekgetho yo e seng motho yo o tlwaelegileng, meneelo e e sa dirwenge lekanyeditswe go dimpho tsa ka gale tse di sa feteng R10 000 palogotlhe mo ngwageng.
- Dikabo magareng ga banyalani, setlhopha sa dikhamphane tsa Afrika Borwa le meneelo go mekgatlho e e rileng e e mosola mo baaging, ga e duedisiwe lekgetho la meneelo.

Lekgetho la Ditshireletso tsa Thomelo

- Lekgetholebeilwegokeloya 0.25% mo thomelong ya ditshireletso tse di thathamisitsweng kgotsa di sa thathamisiwa. Ditshireletso di na le dishere mo dikhamphaneng kgotsa merokotso ya maloko mo dikoporasing tse di gaufi.

Lekgetho mo go Tsamayeng ka Sefofane Beditšhabatšhaba

- R190 mopalami a le mongwe yo o tswang ka difofane tsa beditšhabatšhaba, kwantle ga difofane tse di yang Botswana, Lesotho, Namibia le eSwatini, tse go tsone lekgetho e leng R100.

Lekgethwana la Dithulaganyo tsa Tlhabololo ya Bokgoni Jwa Tiro

Lekgethwana la dithulaganyo tsa tlhabololo ya bokgoni jwa tiro le duelwa ke bathapi ka kelo ya 1% ya palogotlhe ya madi a a amogelwang ke mothapi a a duetsweng bathapiwa. Bathapi ba ba duelang ka ngwaga madi a a duelwang ke mothapi a a kwa tlase ga R500 000 ga ba dire tuelo ya Makgethwana a Dithulaganyo tsa Tlhabololo ya Bokgoni jwa Tiro.

Dikabo tsa Inshoreense ya go se Dire

- Dikabo tsa inshoreense ya go se dire di duelwa kgwedi le kgwedi ke bathapiwa, mo motheong wa kabo ya 1% ke bathapiwa le 1% ke bathapiwa, go ikaegile ka madi a mothapiwa a a duelwang ke mothapi a a kwa tlase ga selekanyo se se rileng.
- Bathapiwa ba ba sa kwadisiwang go PAYE kgotsa SOL ba tshwanetse go duela dikabo go Khomishenare wa Inshoreense ya go se Dire.

Kelo ya morokotso (go tloga 1 Tlhakole 2022)	Kelo
Ditshiamelo tsa tlaleletso - madi a kadimo a a senang morokotso kgotsa morokotso o o kwa tlase (kelo ya semolao)	5% ka ngwaga
Kelo ya morokotso (go tloga 1 Mopitlwe 2022)	Kelo
Go duela thari kgotsa tuelo e e kwa tlase ya lekgetho	7.25% ka ngwaga
Pusetso ya tuediso e e kwa godimo ya lekgetho la madi a lotseno a a lekanyeditsweng	3.25% ka ngwaga
Pusetso ya lekgetho morago ga go atlega go dira kopo kgotsa mo kopo e e neng e le 7.25% ka ngwaga go amogetswe ke SARS	7.25% ka ngwaga
Pusetso ya VAT morago ga nako e e beilweng	7.25% ka ngwaga
Tuelo thari ya VAT	7.25% ka ngwaga
Balaodi ba Metswedi le Tse di Tswang le go Tsena ka Naga	7.25% ka ngwaga

Dintlhakgolo Tsa **BAJETE**

Go ntsha ikhutsiso ya lokgetho ka go baakanya lekgetho la botho la madi a lotseno le madi a pusetso malebana le go dira ga inforeišene



Phokotso mo kelong ya lekgetho la lotseno la khamphane ka 27 peresente mo dingwageng tsa lekgetho tse di felang ka kgotsa morago ga **31 Mopitlwe 2023**



Dikoketsego tsa magareng ga 4.5 le 6.5 peresente mo dituelong tsa mo nageng tsa bojalwa le motsoko



Ga go na diphetogo tka kakaretso mo lekgethwaneng la lookwane-A le mo lekgethwaneng la letlole la dikotsi tsa tsela



Go oketsa ditshiamelo tsa kgwedi le kgwedi tsa bathapi kafa tlase ga thotloetso go tswa mo lekgethong la khiro ka 50 peresente



Lekgethwana la go tokafatsa pholo mo dinong le okeditswe ka 0.1 sente go nna 2.31 disente geramo e le nngwe ya sukiri go tloga 1 Moranang 2022



Lekgethwana la dikgetsana tsa polasitiki le okeditswe ka 3 sente go nna 28 disente kgetsana e le nngwe go tloga 1 Moranang 2022

