

siSwati



BUDGET

TAX GUIDE

2022

25 YEARS
ANNIVERSARY
At Your Service 1997 - 2022

SARS
At Your Service

LeLibhukwana Laka-SARS leliyinkhombandlela yetemtselo lisibutsetelo selwatiso lwetemtselo, umtselomphahla kanye nelwemalevi lolubaluleke kakhulu langa-2022/23.

UMTSELO WEMALINGENA WEMUNTFU NGAMUNYE NEWEMATHRASTI

Tilinganiso temtselo kusukela mhla lu-1 Indlovulenkulu 2022 kuya kumhla tinge-28 Indlovana 2023:

Bantfu ngamunye kanye nemathrasti lakhetsekile

Imalingena Letseliswako (R)	Silinganiso seMtselo (R)
1- 226000	18% emalingena letseliswako
226 001- 353 100	40 680 + 26% imalingena letseliswako lengetulu kwe-226 000
353 101 - 488 700	73 726 + 31% imalingena letseliswako lengetulu kwe-353 000
488 701-641400	115 762 + 36% imalingena letseliswako lengetulu kwe-488 700
641401- 817 600	170 734 + 39% imalingena letseliswako lengetulu kwe-641400
817 601- 1731600	239 452 + 41% imalingena letseliswako lengetulu kwe-817 600
1731601 nangaphezulu	614192 + 45% imalingena letseliswako lengetulu kwe-1731600

Lamanye emayhrasti langesiwo emathrasti

lakhetsekile: silinganiso semtselo 45%

Imbuyiselo

Besigaba sekucala R16 425

Besigaba sesibili (Bantfu labaneminyaka lenge-65 nangetulu budzala) R9 000

Besigaba sesitsatfu (Bantfu labaneminyaka lenge-75 nangetulu budzala) R2 997

Budzala

Lizinga lelincunyiwe lemtselo

Ngaphasi kweminyaka yebudzala lenge-65 R91250

minyaka yebudzala lenge-65 kuya ngaphasi kwe-75 R141 250

Iminyaka yebudzala lenge-75 nangetulu R157 900

Umtselo Wesikhashana

Umkhokhimtselo wesikhashana ngunoma ngumuphi umuntfu lotfola imali lengenako lengumholo levela kumcashi longakabhalisi, noma imali lengenako lengasiwoumholo, noma imbasha (i-alawensi) noma imali lekhokhwaphambilini ngumphatsi waloyo muntfu. Umuntfu akadzingeki kutsi akhokhe umtselo wesikhashana uma ngabe akachubi ibhizinisi, kantsi imalingena yaloyo muntfu:

- Angeke yendlule lizinga lemtselo lelincunyiwe lemnyaka wemtselo; noma
- lebuya kuntalo, tabelomasheya (emadividendi), emasheya akulamanye emave, imali yerenti yesakhiwo, kanye nemholo lovela kumcashi longakabhalisi itawuba ngu-R30 000 noma ngaphasi yemnyaka wemtselo.

Kugcogcwa kwemtselo wesikhashana lokukhombisa silinganiselo sesamba semalingena letseliswako yemnyaka wemtselo kufunwa kubakhokhimtselo besikhashana.

Imphahla yemufi ayisiyo bakhokhimtselo besikhashana.

nzuzo yekukhipha samba semali yemhlalaphasi

Imalingena letseliswako (R)	Silinganiso semtselo (R)
1 - 25 000	0% yemalingena letseliswako
25 001 - 660 000	18% yemalingena letseliswako lengetulu kwe-25 000
660 001 - 990 000	114 300 + 27% emalingena letseliswako lengetulu kwe-660 000
990 001 nangaphezulu	203 400 + 36% emalingena letseliswako lengetulu kwe-900 000

Inzuzo yekukhipha samba semali yemhlalaphasi ifaka ekhatsi tamba temali levela lkumpensheni, kulondvolotwa kwempesheni, lidlelantfongeni, kulondvolotwa kwelidlelantfongeni, noma imali ye-anuwithi yemhlalaphasi nayikhishwa (kufaka ekhatsi i-asayinimenti ngekwembandzela wemyalo wedivosi).

Umtselo wenzuzo yekukhipha samba semali yemhlalaphasi (samba semali X) ilinga ne:

- Umtselo loncunyuwa kufakwa kwesicelo selithebula lemtselo ku-agrigethi yesambasemali X, kufaka ekhatsi kukhokhwa kwato tonkhetinzuzo tetamba temali yemhlalaphasi letigcogcelekele kusukela ngeNdlovulenkulu 2009, tonkhe tinzuzo tesamba semali yemhlalaphasi letigcogceleke kusukela ngeMphala 2007, tonkhe tinzuzo tekuyekela emsebentini letigcogceleke kusukela ngeNdlovulenkulu 2011; kungafaki ekhatsi

- umtselo loncunyw kufakwa kwesicelo selithebula lemtselo ku-agrigethi yato tonkhe tinzuzo tetamba temali yemhlalaphasi letigcogceleke ngembi kwesamba semali X kusukela ngeNdlovulenkulu 2009, tonkhe tinzuzo tesamba semali yemhlalaphasi letigcogceleke kusukela ngeMphala 2007, tonkhe tinzuzo tekuyekela emsebentini letigcogceleke kusukela ngeNdlovulenkulu 2011.

Tinzuzo tesamba semali yemhlalaphasi noma tinzuzo tekuyekeliswa wemsebentini

Imalingena letseliswako (R)	Silinganiso semtselo (R)
1 – 500 000	0% of imalingena letseliswako
500 001 - 700 000	18% wemalingena letseliswako lengetulu kwe-226 000
700 001 – 1 050 000	36 000 + 27% imalingena letseliswako lengetulu kwe-700 000
1 050 001 nangetulu	1330 500 + 36% imalingena letseliswako lengetulu kwe-900 000

Tinzuzotesambasemaliyemhlalaphasitifakaekhatsitambatemaliyempensheni, kongiwa kwempensheni, lidlelantfongeni, kongiwa kwelidlelantfongeni noma imali ye-anuwithi emhlalaphasi yekufa, kutsatsa umhlalaphasi, noma kushiya phasi emsebentini ngesizatfu sekufika kuminyaka lenge-55 budzala, sekungula, sengoti, sekulimala, sekungasakhoni kusebenta, sekungasabi nemsebenti noma-ke sekushiya phasi umsebenti.

Tinzuzo tekuyekeliswa emsebentini tifaka ekhatsi timali letisamba letivela noma ngekuhlelwanemcashi ngesizatfu sekuyekela, kuyekiliswa, kulahlekelwa, kulahlwa, kucishwa noma kuhluka kwelihhovisi noma kucashwa kwemuntfu.

Umtselo wenzuzo yekukhipha samba semali yemhlalaphasi noma inzuzo yekuyekeliswa emsebentini (imali lesizumbulu noma inzuzo yekuyekeliswa emsebentini Y) ulinga ne:

- Umtselo loncunyw kufakwa kwesicelo selithebula lemtselo ku-agrigethi yesamba semali Y kufaka ekhatsi kukhokhwa kwato tonkhe tinzuzo tetamba temali yemhlalaphasi letigcogceleke kusukela ngeMphala 2007 tinzuzo tesamba semali yemhlalaphasi letigcogceleke kusukela ngeMphala 2009 kanye nekusebenta tinzuzo tekuyekela emsebentini letigcogceleke kusukela ngeNdlovulenkulu 2011; kungafaki ekhatsi

- umtselo loncunywa kufakwa kwesicelo selithebula lemtselo ku-agrigethi yato tonkhe tinzuzo tetamba temali yemhlalaphasi letigcogcelekele ngembi kwesamba semali kusukela ngeNdlovulenkulu tinzuzo tesamba semali yemhlalaphasi letigcogceleke kusukela ngeMphala 2009, tonkhe tinzuzo tekuyekela emsebentini letigcogceleke kusukela ngeNdlovulenkulu 2011.

Emadividendi

- Emadividendi letitfolwe bantfu labatsite etinkampanini taseNingizimu Afrika ngalokuvamile atiwukhokhi umtselo wemali engenayo, kodvwa umtselo wetabelomasheya, ngesilinganiso lesinge-20%, ibanjwa tinhlango letikhokha tabelomasheya kubantfu labatsite. Tabelomasheya letitfolwa takhamutizaseNingizimuAfrika letivelakuma-REIT (tinkampani letiseluhlweni letilawulwako letikweleta imphahla) tifanelwe kukhokha umtselo wemali lengenako, futsi bantfu labangasibo bahlali bakuleli bona bakhokha umtselo wetabelomasheya.

Emadividendi akulamanye emave

- Emadividendi akulamanye emave letinyenti letitfolwa bantfu labatsite letivela kutinkampani takulamanye emave (buninimasheya lobungaphasi kwe-10% enkampanini yangaphandle) ayatseliswa ngesilinganiso selizingakhulu la-e-20%. Kute kususa kulusebentisomali lokutawuvunyelwa kute kuvele tabelomasheya takulamanye emave.

Kucolelwa kukhokha intalo

- Intalo levela emtfonjeni waseNingizimu Afrika, letfolwa ngunoma ngubani umuntfulophilakolongaphasi kweminyaka lenge-65 budzala, kuyaku-R23800 ngemnyaka, kanye nebantfu labaneminyaka lenge-65 nangetulu ngebudzala, kuya ku-R34 500 ngemnyaka, bayacolelwa ekukhokheni umtselo.
- Intalo letfolwa bantfu labangesito takhamuti, labangekho lapha eNingizimu Afrika bona lucobo lwabo lokungenani emalanga la-182 sikhatsi lesitinyanga lei-12, ngembi kwekutsi intalo ikhule futsi sikweleti lesinentalo asikachumani ngempumelelo nendzawo legcilile yebhizinisi eNingizimu Afrika, iyacolelwa ekutseliswa.

Timali letidvoswako

Iminikelo yesikhwama semhlalaphansi

- Timali letifakwe esikhwameni sempesheni, lidlelantfongeni kanye netimali temhlalaphasi ngesikhatsi semnyaka sekufaka sekugcogcwa kwemtselo tidvoswa ngemalunga aleto tikhwama. Emanani lanikelwa bacashi laphindze futsi akhokhiswe umtselo njengetinzuzo letincane atsatfwa njengeminikelo lenikelwa ngumsebenti ngamunye. Imali ledvoswako (lebanjwako) ilinganiselwe ku-27.5% yelinani lelikhulu lemholo ngetinjongo te-PAYE noma imali lengenako letseliswako (kokubili akufaki ekhatsi timali letisamba netinzuzo tekuyekeliswa emsebentini). Timali letidvoswako tinemkhawulo emalini lengaphansi kwe-R350 000 noma 27.5% wemali lengenako lekhokhiswa umtselo ngembi kwekufakwa kwenzuzo yemali lekhokhiswa umtselo. Nanoma nguyiphi iminikelo leyeca imikhawulo indluliselwa emnyakeni lolandzelako wekuhlola futsi kutsatfwa ngekutsi inikelwe kuloyo mnyaka lolandzelako. Emanani lachutjelwa embili ancishiswa ngeminikelo lekhokhwa kusamba semali yemhlalaphansi kanye netimali temhlalaphansi.

Tindleko tetekwelashwa nekuba nekukhubateka

Ekuncumeni umtselo lokhokhwako, bantfu labatsite bavumelekile kutsi kuyidvosa:

- Iminikelo yanjalo ngenyanga tesikimu setekwelashwa (sephulelo semtselo lesibitwa ngekutsi yikhredithi yemtselo yetindleko tesikimu setekwelapha) umuntfu lokhokhe iminikelo lefinyelela ku-R347 kumuntfu ngamunye kulababili bekucala lababonelelwa nguleto tikimu tetekwelashwa, kanye ne-R234 mondliwa ngamunye lowengetiwe; futsi
- esimeni lapho:
 - » »umuntfu loneminyaka lenge-65 nangetulu budzala, noma uma umuntfu, umlingani wakhe, noma umntfwana wakhe ingumuntfu lokhubatekile, 33.3% wetindleko tekwelashwa letifanele letikhokhwa futsi titfwalwe ngumuntfu, kanye nelinani sikimu setekwelapha iminikelo lekhokhwa ngumuntfu indlula emahlandla lamatsatfu tikweleti temtselo yetindleko tesikimu setekwelashwa temnyaka wentsela; noma

- » nanoma ngumuphi lomunye umuntfu, 25% welinani lelilingana nesamba setindleko tekwelashwa letifanele letikhokhwe tiphindze futsi titfwalwe ngumuntfu ngamunye, kanye nelinani iminikelo yesikimu setekwelashwa lesikhokhwa ngumuntfu lendlula emahlandla lamane emtselo yetikimu tetekwelashwa temtselo wemnyaka, lolinganiselwe enanini lelingetulu kwa-7.5% wemali lengenako letseliswako (ngaphandle kwesamba sesamba sesikhwama semhlalaphansi kanye netinzuzo tekuyekeliswa emsebentini).

Iminikelo

- Timali letibanjwako macondzana neminikelo etinhlanganweni letitsite letisita ummango tilinganiselwe ku-10% wemali lengenako letseliswako (ngaphandle kwetamba tetimali temhlalaphansi kanye netinzuzo tekuyekeliswa emsebentini). Linanileminikelolelingetulukwe-10% wemalingenaletseliswako litsatfwa njengemnikelo etinhlanganweni letifanelekako letizuzisa ummango emnyakeni wemtselo lolandzelako.

Timbasha

Timbasha tekuhamba (tekusebentela ngaphandle) nemiholo lekhokhelwa phambilini

Lapho umemukeli lonesibopho sekucitsa lokungenani busuku bunye engekho endzaweni yakhe levamile yekuhlala ngebhizinisi, futsi indzawo yekuhlala leyo mali yesibonelelo noma sikweleti lesihlobene nayo iseRiphabhulikhi yaseNingizimu Afrika, futsi imbasha noma umholo lokhokhelwa phambilini uyaniketwa kute kutsi akhokhe kubukana netindleko tekudla kanye nengoti noma tindleko tengoti kuphela, linani, lelishicilelwe kuwebhusayithi yaka-SARS www.sars.gov.za, ngaphasi kweMeluleki Wetemtsetfo/ Umtsetfo Wesibili/ Tatiso Temtselo Wemholo/ Kuncunywa kwelinani lawonkhe emalanga macondzana netindleko kanye netindleko tengoti, kutsatfwa ngekutsi isetjentiswa ngelusuku.

Lapho indzawo yekuhlala leyo mali yembasha noma yekuholelwa ngembi kwesikhatsi lehlobene nayo ingaphandle kweRiphabhulikhi yaseNingizimu Afrika, linani letitsite lelive ngalinye litsatfwa njengalelicitsiwe. Imininingwane yalamanani ishicilelwe kuwebhusayithi yaka-SARS www.sars.gov.za, ngaphansi Kwekwelulekwa Ngekwemtsetfo/ Umtsetfo Wesibili/ Tatiso Temtselo Wemalingena/ Kuncunywa kwelinani lemali yangelilanga mayelana nekudla kanye netindleko letimane tavela.

Lapho umemukeli ngesizatfu semisebenti yelihhovisi lakhe noma imisebenti lephocelekile kutsi acitse incenye yelilanga angekho endzaweni yakhe levamile yekusebenta noma kucashwa, imbuyiselo noma kunikwa umholo ngembi kwesikhatsi yetindleko umemukeli lahlangabetwene nato iyakhululwa uma umemukeli uvunyelwe ngumphatsi wakhe kutsi asebentise tindleko tekudla naletinye tindleko letimane tavela taleyo ncenye yelilanga futsi linani letindleko alindluli linani lelishicilelwe kuwebhusayithi ye-SARS www.sars.gov.za, ngaphasi kweMeluleki Wetemtsetfo/ Umtsetfo Wesibili/ Tatiso Temtselw Wemholo/ Kuncunywa kwelinani lawonkhe emalanga macondzana netindleko tekudla netindleko letimane-nje tavela.

Imbasha (i-alawensi) yekuhamba

Tilinganiso telikhilomitha ngalinye, lelingasetjentiselwa kuncunywa kwembasha lekhokhelwako yekuhamba lokuphatselene nebhizinisi noma umholo lokhokhwa ngembikwesikhatsilaphokhonatindlekotangempelaatifakelwasicelonkhokhelo, tincunywa ngekusebentisa lithebuli lelishicilelwe kuwebhusayithi ye-SARS www.sars.gov.za, ngaphasi kweMeluleki Wetemtsetfo/ Umtsetfo Wesibili/ Tatiso Temtselw Wemholo/ Kuncunywa kwelinani lawonkhe emalanga macondzana netindleko telikhilomitha ngalinye lemoto.

Caphela:

- 80% wembasha yekuhamba ifanele kutsi ifakwe emholweni wemsebenti ngekwetinhloso tekubala i-PAYE. Iphesenti lehliswa lifike ku-20% uma umcashi enelisekile kutsi lokungenani 80% wemoto losetjentiswe umnyaka wemtsele kutawuba ngetinhloso tebhizinisi.
- Kute tindleko taphethiloli letingafunwa uma umsebenti angatange atetfwale tonkhe tindleko taphethiloli losetjentiswe emotweni, futsi kute tindleko tekuyilungisa letingafunwa uma umsebenti angatange atetfwale tonkhe tindleko tekunakekela imoto (sib. luhlelo lwesondlo).

- Tindleko letingagucuki kufanele kutsi tehliswe ngekwesisekelo sephrorata uma imoto isetjentsiselwa tinjongo tebhizinisi sikhatsi lesingaphansi kwemnyaka logcwele.
- Libanga langempela elihanjiwe emkhatsini wemnyaka wemtselo, nelibanga lelihanjwa ngetinjongo tebhizinisi leticinisekiswa yi-logibhuku, kusetjentsiselwa kuncuma tindleko letingase tifunwe njengembasha yekuhamba.

Lenye indlela

Lapho imbasha noma umholo lokhokhelwe phambilini umiselwe ebangeni langempela lelihanjwe ngumsebenti ngetinhloso tebhizinisi, kute umtselo lokhokhwayo emalini lekhokhwa ngumcashi leya kumsebenti, kuze kufike inani lelishicilelwe kuwebhusayithi ye-SARS www.sars.gov.za, ngaphasi kweMeluleki Wetemtsetfo/ Umtsetfo Wesibili/ Tatiso Temtselo Wemholo/ Kumiswa kwesilingniso selikhilomitha ngalinye mayelana netimoto, ngekunganaki linani laleyo moto.

Nanoma-nje, lena lenye indlela leyehlukile ayitfolakali uma lesinye sincephetelo lesiluhlobo lwembasha lolutsite noma imbuyiselo (ngaphandle kwemali yekupaka noma yemgwaco lotselelwako) sitfolwa kumcashi mayelana nemoto.

Letinye timali letibanjwako

Ngaphandle kwetimali letibanjwako letibekwe ngenhla, umuntfu angafuna kuphela timali letibanjwako emalini letibanjwa kumalingena yemsebenti noma imbasha etimeni letibekelwe umkhawulo letibekiwe, sib. isikweleti lesibi mayelana nemholo.

Tinzuzo tasemsebentini

Timoto temcashi

- Linani lelitseliswako ngu-3.5% welinani lelincunyiwe (imali lengukheshi kufaka ekhatsi i-VAT) yemoto ngayinye ngenyanga. Lapho khona uma ngabe imoto:
 - Ifanele ibe kuluhlelo lwekugcinwa isesimeni lesifanele ngesikhatsi umcashi atfolalelwa lemoto linani lelitseliswako beliku-3,25% welinani lelincunyiwe; noma

- letfolwe ngumcashi ngaphasi kwesivumelwane sekusebenta, linani lelitseliswako tindleko letitfolwe ngumcashi ngaphasi kwesivumelwane sekusebenta kanye netindleko taphethiloli.
- 80% wetinzuzo letengetiwe ufanele kutsi ufakwe emholweni wemsebenti ngekwetinhloso tekubala i-PAYE. Emaphesenti ayehliswa afike ku-20% uma umcashi enelisekile kutsi lokungenani 80% wekusetjentiswa kwemoto kwemnyaka wemtselo kutawuba kwetinhloso tebhizinisi.
- Ekuhlatiyeni, inzuzo yasemsebentini lelinganiselwe yemnyaka wentela yehliswa ngesilinganiso selibanga lelihanjwa ngetinjongo tebhizinisi, lokufakazelwayi-logibhuku, lehlukani swangelibanga langempela lelihanjiwe emkhatsini wemnyaka wemtselo.
- Uma kuhlolwa kuba khona lokunye kuhhamuleka lokuba khona kwetindleko telayisensi, umshwalensi, kugcinwa kanye naphethiloli wekuhamba ngasese, uma tindleko takho tikhokhwe sisebenti futsi uma libanga lelihanjwe ngetinjongo tangasese lifakazelwa yilogibhuku.

Timalimboleko letite intalo noma letinentalo lephasi

- Umehluko emkhatsini wentalo lekhokhiswako ngelinani lelisemtsetfweni, kanye nelinani langempela lentalo lekhokhiswako, kufanele lifakwe ekhatsi. kumalingena lengakancutfwa.

Indzawo yekuhlala

- Linani lenzuzo letengetiwe lelifanele kutsi lifakwe emalini lesamba liyinzuzo lephasi lebalwangekusebentisa ifomula lencunyiwe, noma tindleko kumcashini uma umcashini ete bunikati lobugcwele bendzawo yekuhlala.
- Ifomula itawusebenta uma indzawo yekuhlala yemsebenti, kodvwa ayisebenti endzaweni yekuhlala yemaholide lecashwe ngumcashini etikhungweni letingahlangani nato.

UMTSELO WEMALINGENA: TINKAMPANI

Iminyaka yekuhlola lephela nganoma nguluphi lusuku emkhatsini wamhla lu-1 Mabasa 2022 namhla tinge-30 Indlovulenkulu 2023.

luhlobo	Silinganiso seMtselo (R)
Tinkampani	28% wemalingena letseliswako

Iminyaka yekuhlola lephela nganoma nguluphi lusuku mhla tinge-31 Mabasa 31 Indlovulenkulu 2023 noma ngemuva kwaloko.

luhlobo	Silinganiso seMtselo (R)
linkampani	27% werhafu yomvuzo

IRHAFU YOMVUZU: AMASHISHINI AMANCINANE

Iminyaka yekuhlola lephela nganoma nguluphi lusuku emkhatsini wamhla lu-1 Mabasa 2021 and tinge-30 Indlovulenkulu 2023.

Imalingena Letseliswako (R)	Silinganiso seMtselo (R)
1 - 91250	0% wemalingena letseliswako
91 251 - 365 000	7% wemalingena letseliswako lengetulu kwe-91250
365 001- 550 000	19 163 + 21% wemalingena letseliswako lengetulu kwe-365 000
550 001 nangetulu	58 013 + 28% imalingena letseliswako lengetulu kwe-550 000

Iminyaka yekuhlola lephela mhla tinge-31 Mabasa 31 Indlovulenkulu 2023 noma ngemuva kwaloko.

Imalingena Letseliswako (R)	Silinganiso Semtselo (R)
1 - 91250	0% wemalingena letseliswako
91251 - 365 000	7% wemalingena letseliswako lengetulu kwe-91250
365 001- 550 000	19 163 + 21% wemalingena letseliswako lengetulu kwe-365 000
550 001 na ku tlula	58 013 + 28% imalingena letseliswako lengetulu kwe-550 000

SISEKELO SEMTSELO WENDZAWO YEKUHLLA

- Bahlali bakhokhiswa umtselo ngekuya kwemalingena yabo letfolakala kumave emhlaba ngebubanti bawo, kuya ngekungadvoswa kwalokutsite. Umtsetfomgomo lowetayelekile utsi imitselo letfolakala kutimalingena temave angaphandle ivumeleke njengekhredithi emtselweni lokhokhwa eNingizimu Afrika. Loku kusebenta kubantfu labatsite, kutinkampani, kumakoporasi lavalekile, kuma-trust nakumafa.

KUTSELISWA KWETINZUZO TEKHAPHITHALI

Tinzuzo tekhaphithali ekuhanjiswa kwemphahla kufakiwe kumalingena.

Lizingakhulu lelisebentako lesilinganiso semtselo:

Tinkampani tebantfu labatsite	18%
kanye netema-trust lakhetsekile (kutawehla nge-21.6%)	22.4%
Lamanye ema-trust	36%

Tehlakalo letibangela kucitsa tifaka ekhatsi kutsengisa, umnikelo, kushintjana, kulahlekelwa, kufa, nekufuduka. Lokulandzelako lokunye lokungakabalwa lokucondzile:

- Inzuzo yetigidzi le-R2 noma kulahlekelwa ekucitfweni kwendzawo yekuhlalalesisekelo
- timphahla letinyenti letisetjentiswa ngumuntfu sicu sakhe
- tinzuzo temhlalaphasi
- tinkhokhelo macondzana netinchubomgomo temshwalensi wesikhatsi lesidze
- kukhishwa ngemnyaka kwenzuzo yemali le-R40 000, noma kulahlekelwa kwekhephithali kuniketwa bantfu ngabanye nema-trust lakhetsekile.
- kukhishwa kwebhizinisi lencane kwenzuzo yemali lesigidzi le-R1.8 kubantfu (lokungenani labaneminyaka lenge-55 budzala), lapho ibhizinisi lencane lenelinani lemakethe lelingegci tigidzi leti-R10 igitfwa.
- esikhundleni salokungafakwa kwemnyaka, kungafakwa lokunikwe babantfu labatsite ngu-R300 000 ngemnyaka wekufa.

UMTSELO WEDIVIDENTI

- Umtselo wedividenti ngumtselo wekugcina wetabelomasheya ngelinani le-20%, lekhokhwa tinkampani letihlala khona kanye netinkampani letingasito takhamuti macondzana nemasheya laseluhlwini lwe-JSE noma lolunye luhwebo lolunelayisensi yaseNingizimu Afrika. Emadividenti atitseliswa uma umnikati lwemali yesabelomasheya enkampanini yaseNingizimu Afrika, sikhwama semhlalaphasi noma lomunye umuntfu locelelwe kukhokha. Banikati bemadividenti bangazuza kulinganiso temtselo lowehlisiwe etimeni letibekelwe umkhawulo. Umtseloufanelekutsi ubanjwetinkampani letikhokha tabelomasheya latseliswa, noma ngebachumanisi labalawulwako etimeni tetabelomasheya laseluhlwini. Umtselo wemadividenti lokhokhwa ngaleny indlela (ngaphandle kwemali lengukheshi) iyakhokhwa, futsi ikhokhwa yinkampani lememetela futsi lekhokha madividenti.

LEMINYE IMITSELO YEKUBAMBA

Etimeni letibekelwe umkhawulo, silinganiso semtselo singehliswa ngekwesivumelwane eveni lekuhlala kulo umuntfu longasiye umhlali.

Emaroyalthi

- Umtselo wekugcina, wesilinganiso se-15%, sihglisinetwa kumaroyalthi laphuma emtfonjeni loseNingizimu Afrika lakhokhelwa bantfu labangesibo bahlali.

Intalomali

- Umtselo wekugcina, wesilinganiso se-15%, sihlisibetwa kumaroyalthi laphuma emtfonjeni loseNingizimu Afrika lakhokhelwa bantfu labangesibo bahlali. Kuyacolelwa ekukhokhisweni uma ikhokhwa ngunoma nguluphi luhlaka lwahulumende waseNingizimu Afrika, libhange, noma uma ngabe lesikweleti sibhalwe eluhlwini lwetekuhwebelana.

Bajabulisi bangaphandle nebetemidlalo

- Umtselo wekugcina, lelinganiselwa ku-15%, ufakwa emalini lekhokhwa bantfu labangasito takhamuti, yemisebenti leyentiwa ngibo eNingizimu Afrika njengebajabulisi noma badlali nebadlali betemidlalo.

Kucitfwa kwemphahla lehambako

- Umtselo wesikhashana ubanjelwa batsengisi betakhiwo (imphahla lengahambi) baseNingizimu Afrika, lokhokhelwangesibophosemtselolovamile walabo labangesito takhamuti. Umtselo lotawubanjwa etinkhokhelweni letikhokhelwa bantfu labangesibo bahlali ilinani lelinge-7.5% kumuntfu longasiye umhlali, 10% wenkampani we-trust lengasiyo umhlali, kanye na-15% we-trust lengasiyo umhlali lotsengisa sakhiwo (imphahla lengahambi).

LEMINYE IMITSELO YEMTSELOMPHAHLA NEMALEVI

Umtselo Lowengetiwe Wemphahla (i-VAT)

I-VAT ikhokhiswa ngelizinga lelijwayelekile la-15% ekuniketweni kwemikhicito netinsita batsengisi lababhalisiwe.

Umtsengisi lokhicita imikhicito letseliswako lengetulu wesigidzi lesi-R1 ngemnyaka kufanele kutsi abhalisele i-VAT. Umtsengisi lokhicita imikhicito lengetulu kwe-R50 000, kodwa letingekho ngetulu kwesigidzi si-R1 ngemnyaka, angafaka sicelo sekubhaliswa ngekutikhetsela. Leminye imikhicito letsite letite silinganiso noma-ke iyacolelwa ingakhokhiswa i-VAT.

Mtselomphahla wekwendlulisela

Mtselomphahla wekwendlulisela ikhokhelwa ngaletilinganiso letilandzelako kumathranzekshini langakhokhiswa i-VAT:

Kutfolwa kwemphahla ngibo bonkhe bantfu:

Linani lempahla (R)	Silinganiso
1 – 1 000 000	0%
1 000 001 – 1 375 000	3% welinani lelingetulu kwe-R1000 000
1 375 001 – 1 925 000	R11250+ 6% welinani lelingetulu kwe- R 1375 000
1 925 001 – 2 475 000	R44 000 + 8% welinani lelingetulu kwe- R 1 925 000
2 475 001 – 11 000 000	R88 250 +11% welinani lelingetulu kwe-R2 475 000
11000 001 angetulu kwe-	R1026 000 + 13% welinani lelendlula R11000 000

UMtselomphahla Welifa

- uMtselomphahla Welifa ukhokhiswa endzaweni yabahlali kanye nemphahla yaseNingizimu Afrika yabantfu labangesibo bahlali bese kudvoswa timbasha (ema-alawensi). UMtselomphahla ukhokhiswa linani lempahla letseliswako, ngelinani le-20%, esigidzini lesinge-R30 sekucala, kanye nangesilinganiso se-25% ngetulu kwesigidzi lesinge-R30.
- Imali ledvoswako lesisekelo lesigidzi lesi-R3.5 sivunyelwe ekuncumeni sikweleti selifa semtselo wemphahla, kanye nekubanjwa kwetikweleti, emafa etinhlanganweni letizuzisa ummango, kanye nemphahla lecongelelwa ngulabashadile labaphilako.

Umtselo Weminikilo (Wemadoneshini)

- Umtselo weminikelo ukhokhiswa linani leliphansi le-20% enanini lelihlanganisiwe lempahla lenikelwe kusukela mhla lu-1 Indlovulenkulu yanga-2018 lelingeci etigidzini letinge-R30, futsi ngelinani le-25% yelinani lelihlanganisiwe lempahla lenikelwe kusukela lu-1 Indlovulenkulu yanga-2018 ledlula tigidzi letingama-R30.
- Isamba sekucala lesi-R100 000 lesinikelwa umnyaka ngamunye ngumuntfu mbamba ayikhokhiswa umtselo weminikelo.
- Endzabeni yemkhokhimtselo longasiye umuntfu mbamba wemvelo, iminikelo lekhluliwe ilinganiselwe kutipho tesikhashana letingekho ngetulu kwe-R10 000 ngemnyaka setitotonkhe.
- Kutsatfwa kwemphahla emkhatsini walabashadile, tinkampani temacembu aseNingizimu Afrika kanye neminikelo etinhlanganweni letitsite letizuzisa ummango, ayikhokhiswa umtselo weminikelo.

Umtselo Wekwendluliselwa Kwetibambiso

- Umtselolohlisibetwangesilinganisose-0.25%ekwendluliswenikwetibambiso letifakwe eluhlwini naletingakafakwa eluhlwini. Tibambiso tifaka ekhatsi emasheya etinkampanini noma etintfweni letifunwa ngemalunga kutinkampani letivalekile.

Umtselo Weluhambo ngendizamshini

- R190 wemgibeli ngamunye lohamba ngendizamshini yemave emhlaba, kungafaki ekhatsi iBotswana, iLesotho, iNamibia kanye neSwatini, lokusho kutsi-ke umtselo ngu-R100.

Ilevi Yekutfufukiswa Kwemakhono

Ilevi yekutfufukiswa kwemakhono ikhokhelwa ngesilinganiso sa-1% yesamba semholo lohokelwa basebenti. Bacashi labakhokhela imiholo lengaphasi we-R500 000 bayacolelwa ekukhokheni Emalevi Ekutfufukiswa Kwemakhono.

Iminikelo Yemshwalensi Wekungasebenti

- Iminikelo yemshwalensi wekungasebenti ikhokhwa ngumcashi njalo ngenyanga, kusisekelo sa-1% lesikhokhwa bacashi kanye na-1% lokhokhwa basebenti, ngekumisela emiholweni yebasebenti lengaphasi kwemali letsite.
- Basebenti labangakabhaliseli i-PAYE noma i-SOL bafanele kutsi bakhokhe iminikelo kuKhomishina Wemshwalensi Wekungacashwa.

INTALO YE-SARS

Silinganiso sentalo (kusukela mhla lu-1 Indlovana 2022)	Silinganiso
Tinzuzo letengetiwe - imalimboleko lete intalo noma lenentalo lephasi (silinganiso lesisemkhatsini)	5% ngemnyaka
Silinganiso sentalo (kusukela mhla lu-1 Indlovulenkulu 2022)	Silinganiso
Umtselo wangemuva kwesikhatsi noma wekukhokhelwa kancane	7.25% ngemnyaka
Kubuyiselelwa kukhokhiswa kakhulu umtselo wesikhashana	3.25% ngemnyaka
Kubuyiselelwa umtselo ngemuva kwakuphumelela ekufakeni sikhalo noma lapho khona sikhalo sekubuyeketa besinge-7.25% ngemnyaka levunywe yi-SARS	7.25% ngemnyaka
Kubuyiselwa i-VAT ngemuva kwesikhatsi lesincunyiwe	7.25% ngemnyaka
Inkhokhelo yangemuva kwesikhatsi	7.25% ngemnyaka
Ikhasi kanye neMtselomphahla	7.25% ngemnyaka

LWABIWOMALI

Lokugcanyiswako

Kuniketa kuhhamuleka kutemtselo ngekulungisa umtselo wemalingena yemuntfu lucobo lwakhe emazinga nekubuyiselwa mayelana nekukhuphuka kwetintsengo



Kwehla kwesilinganiso semtselo wemalingena yenkampani uye kumaphesenti lange-27 yeminyakamtselo lephela hla tinge-31 Indlovulenkulu 2023 noma ngemuva kwaloko



Kukhula lokusemkhatsini wemaphesenti la-4.5 nala-6.5 kumajuthi wemphahlamtselo wetjwala neligwayi



Kute tinhlawulo temalevi letikhokhiswa phethiloli lowetayelekile - Ilevi yetingoti temgwaco



Kukhulisa tinzuzo tenyanga tebasebenti ngaphasi kwesikhutsato sekucashwa semtselo



Ilevi yekukhutsata temphilo yetinatfo ikhuliswe ngemaphesenti langu-O.1 kuya kumaphesenti langu-2.31 ligremu lilinye lashukela kusukela mhla lu-1 Mabasa 2022



Ilevi yetikhwama temaplastiki itawukhuphuka ngemaphesenti la-3 iye kumaphesenti lange-28 sikhwama sisinye kusukela mhla lu-1 Mabasa 2022

