Xhosa

BUDGET TAX GUIDE 2022

25 YEARS ANNIVERSARY At Your Service 1997 – 2022

SARS At Your Service

Esi sikhokelo sepokethi serhafu se-SARS sinikela sishwankathela ulwazi olubalulekileyo ngerhafu, irhafumpahla kunye nelevi ka-2022/23.

IRHAFU YENGENISO: ABANTU NGABANYE KUNYE NEETHRASTI

Umlinganiselo werhafu ukususela 1 kuMatshi 2022 ukuya 28 kuFebruwari 2023:

Abantu ngabanye kunye neethrasti

Urhafisongeniso (R)	Umlinganiselo weRhafu (R)
1- 226000	18% werhafu yomvuzo
226 001- 353 100	40 680 + 26% werhafu yomvuzo ongaphezu kuka-226 000
353 101 - 488 700	73 726 + 31% werhafu yomvuzo ongaphezu kuka-353 100
488 701-641400	115 762 + 36% werhafu yomvuzo ongaphezu kuka-488 700
641401- 817 600	170 734 + 39% werhafu yomvuzo ongaphezu kuka-641400
817 601- 1731600	239 452 + 41% werhafu yomvuzo ongaphezu kuka-817 600
1731601 nangaphezulu	614192 + 45% werhafu yomvuzo ongaphezu kuka-1731600

Iithrasti ngaphandle kwezinye iithrasti

ezikhethekileyo: umlinganiselo werhafu 45%

Izaphulelo

Okokuqala	R16 425
Okwesibini (Abantu abaneminyaka engama-65 nangaphezulu)	R9 000
Okwesithathu (Abantu abaneminyaka engama-75 nangaphezulu)	R2 997

Ubudala	**Umda WeRhafu**
Abangaphantsi kwama-65 ubudala	R91250
Abana-65 ukuya ngaphantsi kuka-75	R141 250
Abana-75 nangaphezulu	R157 900

IRhafu yexeshana

Umrhafi ongesosigxina nguye nawuphi na umntu ofumana umvuzo ngokuhlawulwa kumqeshi ongabhaliswanga, okanye umvuzo ongahlawulelwa umsebenzi, okanye isibonelelo okanye intlawulo kwangaphambili ehlawulwa ngumqeshi walo mntu. Nawuphi umntu okungafunekiyo ukuba ahlawule irhafu yexeshana ukuba akaqhubeki naliphi na ishishini, yaye irhafu yomvuzo yaloo mntu:

- awuyi kudlula umda werhafu yonyaka werhafu; okanye
- evela kwinzala, kwizabelo, kwizabelo zamazwe, kwirenti yokuqeshisa indawo, kunye nentlawulo yomqeshi ongabhaliswanga iya kuba zii-R30 000 okanye ngaphantsi kwirhafu yonyaka.

Ukuhlawula ukumiselwa kwerhafu kubonisa uqikelelo lwerhafu yomvuzo wonke yonyaka wohlolisiso kuyafuneka kubahlawuli berhafu abamiselweyo.

Ilifa lomfi alingomrhafi ongesosigxina.

Ukutsalwa kwezibonelelo kuntlawulosambuku sengxowa yoMhlalaphantsi omhlalaphantsi

Urhafisongeniso (R)	Umlinganiselo werhafu (R)
1 - 25 000	0% yerhafu yomvuzo
25 001 - 660 000	18% yerhafu yomvuzo ongaphezulu kuka-500 000
660 001- 990 000	36 000 + 27% yerhafu yomvuzo ongaphezulu kuka-700 000
990 001 nangaphezulu	203 400 + 36% yerhafu yomvuzo ongaphezulu kuka-990 000

Ukutsalwa kwezibonelelo kuntlawulosambuku sengxowa yoMhlalaphantsi ziquka imali yomhlalaphantsi, ukugcinwa komhlalaphantsi, isibonelelo, ukugcinwa kwesibonelelo, okanye ingxowa-mali yonyaka yomhlalaphantsi etsalwayo (kuquka isabelo ngokomyalelo wokuqhawula umtshato).

Irhafu kwingxowa-mali yomhlalaphantsi ekhethekileyo yenzuzo etsalwayo (imali X) iyalingana:

- Nerhafu ebalwa kusetyenziswa itafile yerhafu kwimali yonke X, kuquka nenye imali yomhlalaphantsi etsalwayo yeenzuzo eqokelelwe ukususela ngoMatshi 2009, yonke imali yomhlalaphantsi yenzuzo eqokelelwe ukususela ngo-Oktobha 2007, yaye nayo yonke imali eqokelelweyo ukususela ngoMatshi 2011; ngaphantsi

- nerhafu ebalwa kusetyenziswa itafile yerhafu kwimali yonke yomhlalaphantsi etsalwayo yeenzuzo eqokelelwe ngaphambi kwemali X ukususela ngoMatshi 2009, yonke imali yomhlalaphantsi yeenzuzo eqokelelwe ukususela ngo-Oktobha 2007, yaye nayo yonke imali eqokelelwe ukususela ngoMatshi 2011.

Izibonelo kuntlawulosambuku sengxowa yoMhlalaphantsi okanye isibonelelo sodendo

Urhafisongeniso (R)	Umlinganiselo werhafu (R)
1 – 500 000	0% yerhafu yomvuzo
500 001 - 700 000	18% yerhafu yomvuzo ongaphezulu kuka-500 000
700 001 – 1 050 000	36 000 + 27% yerhafu yomvuzo ongaphezulu kuka-700 000
1 050 001 nangaphezulu	130 500 + 36% yerhafu yomvuzo engaphezulu kuka-1050 000

Ingxowa-mali yomhlalaphantsi iquka imali yomhlalaphantsi, ukugcinwa komhlalaphantsi, isibonelelo, ukugcinwa kwesibonelelo okanye imali yomhlalaphantsi yonyaka ekufeni, kumhlalaphantsi, okanye ekuyekisweni emsebenzini ngenxa yokuba neminyaka engama-55 ubudala, ukugula, ingozi, ukonzakala, ukukhubazeka, ukukhululwa okanye ukuyekiswa kwelungelo lokurhweba lomqeshi.

Isibonelelo sodendo kuquka imali evela okanye yesivumelwano nomqeshi ngenxa yokukhululwa, yokuyekiswa, yelahleko, yokwala, yokurhoxiswa okanye ukutshintshwa kweofisi yomntu okanye ingqesho.

Irhafu kwingxowa-mali yomhlalaphantsi ekhethekileyo yenzuzo okanye isibonelelo sodendo (intlawlosambuku okanye isibonelelo sodendo Y) iyalingana:

- Nerhafu ebalwa kusetyenziswa itafile yerhafu kwimali yonke Y kuquka nayo yonke enye imali yomhlalaphantsi eqokelelweyo yenzuzo ukususela ngo-Oktobha 2007 yaye nayo yonke imali yengxowa-mali yenzuzo etsalwayo eqokelelwe ukususela ngoMatshi 2009 yaye nazo zonke ezinye izibonelelo sodendo ukususela ngoMatshi 2011; ngaphantsi

- nerhafu ebalwa kusetyenziswa itafile yerhafu kwimali yonke yomhlalaphantsi yenzuzo eqokelelwe ngaphambi kwemali Y ukususela ngo-Oktobha 2007 yaye yonke imali yengxowa-mali yomhlalaphantsi yenzuzo etsalwayo eqokelelwe ukususela ngoMatshi 2009 yaye nazo zonke iinzuzo eziqokelelweyo ngaphambi kwesibonelelo sodendo Y ukususela ngoMatshi 2011.

Iidividenti

- Iidividenti ezifunyenwe ngabantu ngabanye kwiinkampani zaseMantsi Afrika ngokuqhelekileyo zidla ngokungahlawu umvuzo werhafu, kodwa irhafu yezibonelelo, ngomlinganiselo we-20%, ibanjwa ngamaziko ahlawula izibonelelo kubantu ngabanye. Iidividenti ezifunyenwe ngabantu ngabanye abangabahlali baseMzantsi Afrika kwi-REIT (iinkampani ezigunyazisiweyo yaye nezidwelisiweyo ezingabanini) zihlawula irhafu yomvuzo, yaye abantu abangengabo abahlali abafumana ezo ziidividenti bona bahlawula kuphela irhafu yeziidividenti.

Iidividenti Zamazwe

- Iidividenti ezininzi zamazwe ezifunyanwa ngabantu ngabanye kwiinkampani zangaphandle (ukuba neeshezi ezingaphantsi kuka-10% kwinkampani yangaphandle) zihlawuliswa irhafu ngomlinganiselo ophezulu we-20%. Akukho ukutsalwa okuvunyelweyo kwinkcitho yemveliso yeziidividenti zangaphandle.

Ukungahlawuli inzala

- Inzala evela kumthombo waseMzantsi Afrika, efunyenwe nguye nawuphi na umntu ongaphantsi kweminyaka engama-65 ubudala, ukusa kwii-R23 800 ngonyaka, yaye ngabantu abaneminyaka engama-65 yaye nangaphezulu, ukusa kwii-R34 500 ngonyaka, abayihlawuli irhafu yomvuzo.

- Inzalwa efunyenwe ngabantu abangengobahlali, abangekhoyo eMzantsi Afrika ubuncinane iintsuku ezili-182 ebudeni bexesha leenyanga ezili-12, ngaphambi kokuqokelelwa kwenzala yaye netyala elinenzala elinganxibelelananga ngokupheleleyo nendawo yeshishini eMzantsi Afrika, ayihlawuli irhafu yomvuzo.

Ukutsalwa

Iminikelo yengxowa-mali yomhlalaphantsi

- Imali enikelwe kumhlalaphantsi, isibonelelo kunye nemali yomhlalaphantsi yonyaka ebudeni bonyaka wohlolisiso itsalwa ngamalungu ezo ngxowa-mali. Imali enikelwe ngabaqeshi yaye nerhafiweyo njengenzuzo igqalwa njengeminikelo ngabasebenzi. Ukutsalwa kufikelela kwi-27.5% kubukhulu bemali yentlawulo ngeenjongo ze-PAYE okanye irhafu yomvuzo (zombini aziquki ingxowa-mali yomhlalaphantsi kunye neenzuzo eziqokelelweyo). Ukongezelela ukutsalwa kufikelela ngaphantsi kwee-R350 000 okanye kwi-27.5% yerhafu yomvuzo ngaphambi kokuquka irhafu yemali eyingeniso. Nayiphi na iminikelo edlula kwimida idluliselwa phambili ngokukhawuleza kunyaka wohlolisiso olandelayo yaye igqalwa njengenikelwe kula nyaka ulandelayo. Imali edluliselwa phambili inciphiswa yiminikelo emiselwe nxamnye nengxowa-mali yomhlalaphantsi kunye nomhlalaphantsi wenyanga nganye.

Iindleko zonyango kunye nokukhubazeka

Ukuze baqonde irhafu ehlawulwayo, abantu ngabanye bavunyelwe ukuba batsale:

- Iminikelo yeenyanga zeengxowa zempilo (irhafu yesaphulelo ebhekiselwa ngokuthi yimali yerhafu yonyango) ngumntu ohlawula iminikelo ukusa kwii-R347 kubantu ngabanye bokuqala ababini abahlawulelwe kule ngxowa yonyango, yaye nee-R234 kumxhomekeki ngamnye owongezelelekileyo; yaye
- kwimeko:
  - » yomntu oneminyaka engama-65 ubudala yaye nangaphezulu, okanye ukuba umntu, iqabane lakhe, okanye umntwana wakhe ngumntu okhubazekileyo, yi-33.3% yemali efanelekela iindleko zonyango ezihlawulwayo yaye zamkelwa ngumntu, kwaye imali yeminikelo ehlawulwa yingxowa yonyango ngumntu edlula izihlandlo ezithathu kwirhafu yeendleko zengxowa yonyango zonyaka werhafu; okanye

- » nawuphi na omnye umntu, yi-25% yemali elingana nemali yeendlelo ezifanelekela unyango ezihlawulwayo yaye zamkelwa ngumntu, kwaye imali yeminikelo ehlawulwa yingxowa yonyango ngumtnu edlula izihlandlo ezine kwirhafu yeendleko zengxowa yonyango zonyaka werhafu, zifikelela kwimali edlulela kwi-7.5% yerhafu yomvuzo (ayiquki ingxowa-mali yomhlalaphantsi kunye neenzuzo eziqokelelweyo).

Iminikelo

- Ukutsalwa ngokuphathelele iminikelo kweminye imibutho ezuzayo kawonke wonke kufikelela kwi-10% kwirhafu yomvuzo (ayiquki ingxowa-mali yomhlalaphantsi kunye neenzuzo eziqokelelweyo). Imali yeminikelo edlula kwi-10% yerhafu yomvuzo igqalwa njengomnikelo ofanelekela imibutho yenzuzo kunyaka olandelayo werhafu.

Izibonelelo

Isibonelelo kunye nemali oyinikwa kwangaphambili yokuphila

Xa umamkeli enyanzelekile ukuba achithe ubuncinane ubusuku obunye ekude nekhaya lakhe ngenxa yoshishino, yaye indawo yeso sibonelelo okanye imali oyinikwa kwangaphambili ikwiRiphabliki yoMzantsi Afrika, yaye isibonelelo okanye imali oyinikwa kwangaphambili unikelwe ukuze ihlawulele izidlo kunye neendleko ezingalindelekanga okanye iindleko ezingalindelekanga kuphela, imali, epapashwe kwiwebhusayithi ye-SARS ethi www.sars.gov.za, ngaphantsi kweCebiso loMthetho/ uMthetho weSibini/ Isaziso soMvuzo weRhafu/ Ukufumaneka kwemali yemihla ngemihla ngokuphathelele izidlo kunye neendleko ezingalindelekanga, igqalwa njengesetyenziswe ngosuku ngalunye.

Xa indawo yeso sibonelelo okanye imali oyinikwa kwangaphambili ingaphandle kweRiphabliki yoMzantsi Afrika, imali ekhethekileyo yelizwe ngalinye igqalwa njengesetyenzisiweyo. Iinkcukacha zezi mali zipapashwa kwiwebhusayithi ye-SARS ethi www.sars.gov.za, ngaphantsi kweCebiso loMthetho/ uMthetho weSibini/ Isaziso soMvuzo weRhafu/ Ukufumaneka kwemali yemihla ngemihla ngokuphathelele izidlo kunye neendleko ezingalindelekanga.

Xa umamkeli ngenxa yesizathu serrhafu yeofisi yakhe okanye yomsebenzi enyanzelekile ukuchitha inxalenye yosuku kude nendawo yakhe eqhelekileyo yokusebenza okanye umsebenzi, imbuyekezo okanye imali enikelwa kwangaphambili yenkcitho yenziwe ngumamkeli ingahlawulelwa ukuba umamkeli uvunyelwe ngumqeshi wakhe agubungele ezo ndleko ekudleni yaye nakwezinye iindleko ezingalindelekanga kulo nxalenye yosuku kwaye nemali yenkcitho ingadluli kwimali epapashwe kwiwebhusayithi ye-SARS ethi www. sars.gov.za, ngaphantsi kweCebiso loMthetho/ uMthetho weSibini/ Isaziso soMvuzo weRhafu/ Ukufumaneka kwemali yemihla ngemihla ngokuphathelele izidlo kunye neendleko ezingalindelekanga.

Isibonelelo sohambo

Amaxabiso ngekhilomitha nganye, anokusetyensiwa ukubala ukutsalwa okuvumelekileyo kohambo lweshishini nxamnye nesibonelelo okanye imali enikelwa kwangaphambili apho iindleko eziziko zingenzelwanga ibango, zibalwa ngokusetyenziswa kwetafile epapashwe kwiwebhusayithi ye-SARS ethi www.sars.gov.za, ngaphantsi kweCebiso loMthetho/ uMthetho weSibini/ Isaziso soMvuzo weRhafu/ Ukulungiswa kwexabiso lekhilomitha nganye ngokuphathelele iimoto.

Phawula:

- I-80% yesibonelelo sohambo simele siqukwe kwintlawulo yomsebenzi ngeenjongo zokubalwa kwe-PAYE. Ipesenti incipha nge-20% xa umqeshi anelisekile ubuncinane nge-80% ngokusetyenziswa kwemoto kunyaka werhafu ngeenjongo zoshishino.

- Azikho iindleko zepetroli ezinokufakelwa ibango ukuba umsebenzi engakhange azithwale ngokupheleleyo iindleko zepetroli ezisetyenziselwe emotweni, yaye azikho iindleko zokulungisa ezinokufakelwa ibango ukuba umsebenzi akakhange azithwale ngokupheleleyo iindleko zokulungisa imoto (umz. ukuba imoto ikhavwe ngesicwangciso sokulungisa).

- Iindleko ezingatshintshiyo zimele zinciphiswe nge-pro-rata ukuba imoto isetyenziselwe iinjongo zoshishino zingaphantsi konyaka opheleleyo.

- Umgama ohanjiweyo kunyaka werhafu, yaye nomgama ohanjiweyo njeenjongo zoshishino nokungqinelwa yi-logbook, kusetyenziselwa ukuqonda iindleko ezinokufakelwa ibango nxamnye nesibonelelo sohambo.

Indlela eyahlukileyo:

Xa isibonelelo okanye imali enikelwa kwangaphambili isekelwe kumgama ohanjiweyo ngumsebenzi ngeenjongo zoshishino, ayikho irhafu ehlawulwayo kwisibonelelo esihlawulwayo ngumqeshi kumsebenzi, ukusa kwinani elipapashwe kwiwebhusayithi ye-SARS ethi www.sars.gov.za, ngaphantsi kweCebiso loMthetho/ uMthetho weSibini/ Isaziso soMvuzo weRhafu/ Ukulungiswa kwexabiso lekhilomitha nganye ngokuphathelele iimoto, kungakhathaliseki ixabiso lemoto.

Noko ke, le ndlela yahlukileyo ayifumaneki ukuba enye intlawulo isisibonelelo okanye imbuyekezo (ngaphandle kweendleko zendlela kunye nezokoupaka) ifunyanwa kumqeshi ngenxa yemoto.

Okunye ukutsalwa

Ngandle kokutsalwa okuchazwe ngasentla, umntu unokufaka ibango kuphela xa ukutsalwa kusenziwa nxamnye nomvuzo womsebenzi okanye izibonelelo kwiimeko ezithile ezibalekayo, umz. ityala elibi kumvuzo.

Iinzuzo Ezongezelelekileyo

Iimoto zomqeshi

- Inani lerhafu ngu-3.5% lenani elibaliweyo (iindleko zemali kuquka i-VAT) lemoto nganye nyanga nganye. Xa imoto:
    - Isicwangciso sokulungisa xa umqeshi efumana imoto, inani lerhafu lingu-3,25% inani elibaliweyo; okanye
    - sifunyenwe ngumqeshi ngaphantsi kwesivumelwano sokusebenza, inani lerhafu ziindleko ezenzwe ngumqeshi ngaphantsi kwesivumelwano sokusebenza kuquka iindleko zepetroli.

- I-80% yenzuzo eyongezelelekileyo imele iqukwe kwintlawulo yomsebenzi ngeenjongo zokubala i-PAYE. Ipesenti incipha nge-20% xa umqeshi anelisekile ubuncinane nge-80% ngokusetyenziswa kwemoto kunyaka werhafu ngeenjongo zoshishino.

- Kuhlolisiso, inzuzo eyongezelelekileyo yonyaka werhafu incipha ngomlinganiselo womgama ohanjiweyo ngeenjongo zoshishino nokungqinelwa yi-logbook, yahlulwa ngomgama ohanjioweyo ebudeni bonyanga werhafu.

- Kuhlolisiso loncedo olongezelelekileyo xa lufumaneka lweendleko zelayisensi, ze-inshorensi, zokulungisa kunye nezepetroli zohambo lwabucala, xa izindleko ezipheleleyo emva kokuba zenziwe ngumsebenzi yaye ukuba umgama ohanjiweyo ngeenjongo zabucala ungqinelwa yi-log book.

Imali-mboleko engenanzala okanye enenzala encinane

- Umahluko phakathi kwenzala etshajwayo ngomlinganiselo obekiweyo, yaye nemali yenzala etshajwayo, iqukwa kumvuzo omkhulu.

Indawo yokuhlala

- Inani lenzuzo elongezelelekileyo eliqukwa kumvuzo omkhulu yinzuzo encinane ebalwa ngokusebenzisa ifomula emiselweyo, okanye iindleko kumqeshi ukuba umqeshi akanabo ubunini obupheleleyo bendawo.

- Ifomula iza kusebenza ukuba indawo yeyomsebenzi, kodwa ayisebenzi kwindawo yeholide eqeshiweyo ngumqeshi kumaziko anganxibelelananga nawo.

IRHAFU YOMVUZO: IINKAMPANI

Iminyaka yohlolisiso ephela nangawuphi na umhla phakathi kuka-1 Aprili 2022 kunye 30 Matshi 2023.

Uhlobo	Umlinganiselo weRhafu (R)
Iinkampani	28% werhafu yomvuzo

Iminyaka yohlolisiso ephela nangawuphi na lo mhla okanye ngemva kuka-31 Matshi 2023.

Uhlobo	Umlinganiselo weRhafu (R)
Iinkampani	27% werhafu yomvuzo

IRHAFU YOMVUZO: AMASHISHINI AMANCINANE

Iminyaka yohlolisiso ephela nangawuphi na umhla phakathi kuka-1 Aprili 2021 kunye 30 Matshi 2023.

Umrhafongeniso (R)	Umlinganiselo weRhafu (R)
1 - 91250	0% werhafu yomvuzo
91 251 - 365 000	7% werhafu yomvuzo ongaphezulu kuka-91250
365 001- 550 000	19 163 + 21% werhafu yomvuzo ongaphezulu kuka-365 000
550 001 na ku tlula	58 013 + 28% wemali engaphezulu kuka-550 000

Iminyaka yohlolisiso ephela nangawuphi lo mhla okanye emva kuka-31 Matshi 2023.

Umrhafongeniso (R)	Umlinganiselo weRhafu (R)
1 - 91250	0% werhafu yomvuzo
91251 - 365 000	7% werhafu yomvuzo engaphuzulu kuka-91250
365 001- 550 000	19 163 + 21% werhafu yomvuzo engaphuzulu kuka-365 000
550 001 na ku tlula	58 013 + 27% wemali engaphezulu kuka-550 000

IRHAFU YEMVELISO KUMASHISHINI AMANCINANE

Iminyaka yohlolisiso ephela nangawuphi na umhla phakathi kuka-1 Matshi 2022 kunye 28 Februwari 2023.

Irhafu yeemveliso (R)	Umlinganiselo werhafu (R)
1 - 335 000	0% yerhafu yeemveliso
335 001 - 500 000	1% yerhafu yeemveliso engaphezulu kuka-335 000
500 001 - 750 000	1 650 + 2% yerhafu yeemveliso engaphezulu kuka-500 000
750 001 nangaphezulu	6 650 + 3% yerhafu yeemveliso engaphezulu kuka-750 000

IRHAFU KWINDAWO YOKUHLALA

- Abahlali bahlawuliswa irhafu kumvuzo wabo wehlabathi jikelele, ngaphantsi kwemibandela yokungaqukwa kokuthile. Umgaqo jikelele kukuba irhafu yamazwe angaphandle kumvuzo womthombo wamazwe angaphandle uvunyelwa njengemali nxamnye nerhafu ehlawulwayo eMzantsi Afrika. Oku kusebenza ebantwini, kwiinkampani, kumashishi emancinane, kwiitrasti kunye nakumafa.

UKURHAFISWA INZUZO YEMALI

Inzuzo yemali ekulahlweni kwempahla kuqukiwe kwirhafu yomvuzo.

Inani elisebenzayo lerhafu enkulu:

Abantu ngabanye kunye	18%
neetrasti ezikhethekileyo	22.4%
(iza kuncipha ibe yi-21.6%)	
zeeNkampani	36%

Iziganeko ezibangela ukulahlwa ziquka ukuthengisa, umnikelo, ukutshintshwa, ilahleko, ukufa, kunye nokufuduka. Izinto ezilandelayo zezinye ezingaqukwanga:

- Inzuzo okanye ilahleko engangee-R2 miliyoni kwindawo yokuhlala elahliweyo
- impahla eninzi esetyenziselwa ubuqu

- iinzuzo zomhlalaphantsi
- ukuhlawula i-inshorensi yexesha elide
- ukungafakwa kwenzuzo yemali yonyaka ezii-R40 000, okanye imali elahlekileyo enikwa abantu ngabanye kunye neetrasti ezikhethekileyo
- ukungafakwa kwamashishini amancinane kwinzuzo yemali ezii-R1.8 miliyoni kubantu ngabanye (ubuncinane kwiminyaka engama-55 ubudala), xa ishishini elincinane linenani lemarike elingadlulanga kwii-R10 miliyoni
- endaweni yokungafakwa ngonyaka, ukungafakwa okunikwa abantu ngabanye zii-R300 000 zonyaka wokufa.

IRHAFU YEEDIVIDENTI

- Irhafu yeedividenti yirhafu yokugqibela kwizabelo ngomlinganiselo we-20%, ehlawulwa yinkampani yokuhlala kunye neenkampani ezingezizo ezokuhlala ngokuvumelana neeshezi ezidweliswe kwi-JSE okanye kolunye utshintsho olunelayisensi eMzantsi Afrika. Ayihlawulwa irhafu yezabelo ukuba umnini ozuzayo wedividenti yinkampani yoMzantsi Afrika, yingxowa-mali yomhlalaphantsi okanye omnye umntu ongahlawuliyo. Abanini abazuzayo beedividenti abangengabo abahlali banokuzuza ekunciphisweni kwerhafu kwiimeko ezithile. Irhafu ifanele ibanjwe ziinkampani ezihlawula irhafu yezabelo, okanye abanxibelelanisi abalawulwayo kwimeko yezabelo ezidweliswe kwiishezi. Irhafu kwizabelo ngobubele (ngaphandle kwemali) iyahlawulwa, yaye luxanduva lwenkampani echaza yaye ihlawule izabelo.

ENYE IRHAFU EBOPHELELAYO

Kwiimeko ezithile, umlinganiselo werhafu esebenzayo unokunciphiswa ngokwesivumelwano serhafu phakathi kwelizwe lwalowo ungengomhlali.

Intlawulo yobunini

- Irhafu yokugqibela, ngomlinganiselo we-15%, ifakwa kwimali enkulu yentlawulo yobunini kumthombo wentlawulo waseMzantsi Afrika kumntu ongengomhlali.

Inzala

- Irhafu yokugqibela, ngomlinganiselo we-15%, ifakwa kwinzala kumthombo wentlawulo waseMzantsi Afrika, ihlawulwa kumntu ongengomhlali. Inzala ayihlawulwa ukuba ihlawulwa yiyo nayiphi na inxalenye karhulumente waseMzantsi Afrika, yibhanki, okanye ukuba ityala lidweliswe kurhwebo lotshintsho olugunyazisiweyo.

Abadlali kunye nabonwabisi bamazwe angaphandle

- Irhafu yokugqibela, ngomlinganiselo we-15%, ifakwa kwimali enkulu ehlawulwayo kumntu ongengomhlali, ngemisebenzi abayenzayo eMzantsi Afrika njengabonwabisi okanye abadlali.

Ukulahlwa kwempahla enganakuhamba

- Ukumiselwa kwerhafu kubanjelwa umthengisi ongengomhlali kwimpahla engahambiyo eMzantsi Afrika, iza kongezelelwa kwirhafu eqhelekileyo etyalwayo ngumntu ongengomhlali. Irhafu ibanjwa kwintlawulo kumntu ongengomhlai ngomlinganiselo we-7.5% kumntu ongengomhlali, yi-10% kwinkampani engongomhlali, yaye yi-15% yetrasti engongomhlali ethengisa impahla engahambiyo.

OLUNYE UXANDUVA KUNYE NEERHAFU

Umgangatho weRhafu Edityanisiweyo (VAT)

I-VAT ihlawuliswa ngomlinganiselo we-15% ekuthengisweni kweemveliso kunye neenkonzo ngabathengisi abahlalisiweyo.

Umthengisi othengisa izinto ezihlawulelwa irhafu engaphezu kwee-R1 miliyoni nyaka ngamnye umele abhalisele i-VAT. Umthengisi owenza izinto ezihlawulelwa irhafu engaphezu kwee-RS0 000, kodwa engekho ngaphezulu kwee-R1miliyoni nyaka ngamnye, unokufaka isicelo sokubhalisa ngokuzithandela. Izinye izinto zifakwe ngaphantsi komlinganiselo ongenanto okanye ekungahlawuli i-VAT.

Irhafu yokudlulisela

Irhafu yokudlulisela kuhlawulwa ngalo mlingaselo ulandelayo xa ukurhwebelana kungekho ngaphantsi kwe-VAT:

Ukuthengwa kwempahla ngabantu bonke:

Inani lesakhiwo (R)	Isilinganisonani
1 – 1 000 000	0%
1 000 001 – 1 375 000	3% wenani elingaphezulu kuka-R1000 000
1 375 001 – 1 925 000	R11250 + 6% wenani elingaphezulu kuka-R 1375 000
1 925 001 – 2 475 000	R44 250 + 8% wenani elingaphezulu kuka-R 1 925 000
2 475 001 – 11 000 000	R88 250 +11% wenani elingaphezulu kuka-R2 475 000
11000 001 nangaphezulu	R1026 000 + 13% wenani elidlula u-R11000 000

IRhafumpahla yeLifa

- IRhafumpahla yeLifa ihlawulelwa kwimpahla yabahlali kunye nempahla yoMzantsi Afrika yomntu ongengomhlali ngokokutsalwa okuvumelekileyo. Irhafu ihlawuliswa ngenani lerhafu lelifa, ngomlinganiselo we-20%, kwii-R30 miliyoni zokuqala, yaye nangomlinganiselo we-25% ngaphezulu kwee-R 3 0 miliyoni.

- Ukutsalwa okusiseko kwee-R3.5 miliyoni kuvumelekile ekubalweni kwerhafu yelifa, kwakunye nasekutsalweni kwamatyala, iminikelo eya kwimibutho yenzuzo kawonke wonke, yaye nempahla yeqabane eliphilayo.

Irhafu Yeminikelo

- Irhafu yeminikelo ihlawulwa ngomlinganiselo ongatshintshiyo we-20% wenani lempahla enikelwayo ukususela ku-1 Matshi 2018 ayidluli kwii-R30 miliyoni, yaye ngumlinganiselo we-25% kwinani lempahla enikelwayo ukususela ku-1 Matshi 2018 edlulela kwii-R30 miliyoni.

- Ii-R100 000 zokuqala zempahla enikelwayo kunyanga ngamnye ngumntu ongummi azihlawulelwa irhafu yeminikelo.

- Kwimeko apho umhlawuli werhafu ingumntu ongengommi, iminikelo engahlwawulelwayo iphelela kwizipho ezingadluliyo ku-R10 000 nyaka ngamnye xa zizonke.

- Iidipozithi phakathi kwamaqabane, kumaqela eenkampani zoMzantsi Afrika kunye neminikelo kwimibutho yenzuzo kawonke wonke ethile, aziyihlawuli irhafu yeminikelo.

Irhafu Yokudlulisela Izabelo

- Irhafu ifakwa ngomlinganiselo we-0.25 % kwizabelo ezidlulilwayo ezidwelisiweyo okanye ezingadweliswanga. Izabelo ziquka iishezi kwiinkampani okanye umdla wamalungu kumashishini amancinane.

Irhafu Yokuhamba Ngenqwelo-moya Yehlabathi

- Zii-R190 kumkhweli ngamnye ohamba ngenqwelo-moya yehlabathi, ayiqukwanga iBotswana, iLesotho, iNamibhiya kunye naseSwatini, apho irhafu izii-R100.

Ilevi Yokuphuhlisa Ubuchule

Ilevi yokuphuhlisa ubuchule ihlawulwa ngabaqeshi ngomlinganselo we-1% wemali yomvuzo ehlawulwa abasebenzi. Abaqeshi abahlawula umvuzo wonyaka ongaphantsi kwee-R500 000 abayihlawuli iLevi Yokuphuhlisa Ubuchule.

Iminikelo Ye-Inshorensi Yokungasebenzi

- Iminikelo ye-inshorensi yokungasebenzi ihlawulwa nyanga nganye ngabaqeshi ngokomnikelo we-1% ngabaqeshi kunye ne-1% ngabasebenzi, ngokubhekisele kumvuzo womsebenzi ongaphantsi kwemali ethile.

- Abaqeshi abangabhaliselanga i-PAYE okanye i-SOL bamele bahlawule iminikelo kwiKhomishina Ye-Inshorensi Yookungasebenzi.

INZALA YE-SARS

Umlinganiselo wenzala (ukususela 1 Februwari 2022)	Umlinganiselo
Iinzuzo ezongezelelweyo – ayikho inzala okanye ingaphantsi kwimali-mboleko (umlinganiselo onguwo)	5% ngonyaka
Umlinganiselo wenzala (ukususela 1 Matshi 2022)	**Umlinganiselo**
Irhafu ehlawulwa ngaphantsi okanye kamva	7.25% ngonyaka
Imbuyekezo yentlawulo egqithisileyo yokumiselwa kwerhafu	3.25% ngonyaka
Imbuyekezo yerhafu kwimpumelelo yesibheno okanye kwisibheno esivunywe yi-SARS	7.25% ngonyaka
Imbuyekezo ye-VAT ngemva kwexesha elimiselweyo	7.25% ngonyaka
Ukuhlawula kamva i-VAT	7.25% ngonyaka
Iziko lerhafu kunye nerhafu yempahla	7.25% ngonyaka

IIMBALASANE Zolwabiwo-mali

Ukunikela uncedo lwerhafu ngokulungisa izinga lerhafuu yomvuzo wobuqu nezaphulelo zokunyuka kwamaxabiso

Ukunciphisa irhafu yomvuzo kwinkampani ukuya kuma-27 ipesenti nganye kwiminyaka yerhafu ephala ngomhla okanye emva

Ukunyuka phakathi kwe-4.5 ne-6.5 nganye ipesenti kwirhafu yokuveliswa kotywala necuba

Alukho utshintsho kwirhafu yepetroli - A nerhafu yengxowa-mali yengozi yendlela

Ukunyuka kweenzuzo nyanga nganye kubaqeshi ngaphantsi kwerhafu yengqesho ngepesenti

Irhafu yokukhuthaza impilo kwiziselo inyuke ngesenti eyi-O.1 ukuya kwiisenti eziyi-2.31 igram nganye yeswekile ukususela 1 Aprili 2022

Irhafu yebhegi yeplasitiki inyuke ngeesenti ezi-3 ukuya kwiisenti ezingama-28 ibhegi nganye ukususela 1 Aprili 2022