

## ISITATIMENDE SABEZINDABA SABAKWASARS

### USARS UYASEMUKELA ISILINGANISO SEMALI EQOQWAYO

#### ESIBUKEZIWE SONYAKAMALI WEZI-2025/26

**Tshwane, 25 Nhlolanja 2025** — UKhomishana woPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika (u-SARS), uMnu. Edward Kieswetter, uyasemukela isilinganiso esibukeziwe semali eqoqwayo esethulwe uMhlonishwa uNgqongqoshe wezeziMali, u-Enoch Godongwana. USARS uzokwenza konke okusemandleni ukufinyelela kulesi silinganiso semali eqoqwayo esibukeziwe njengoba uqaphe isimo sezimali zombuso eNingizimu Afrika nezinkomba zezomnotho ezinkulu nezisemqoka. USARS uzokwenza isu lawo nokusebenza kwawo kuhambisane ukuze kusimamise ukusebenza kwemali eqoqwayo nokuvikela isikhwama sombuso.

UKhomishana uKieswetter uthethe *“ukuzethemba kukaSARS lokuhlangabeza nesilinganiso esibukeziwe semali eqoqwayo kwenziwe okwenzekayo kumanje esimweni sezomnotho kanjalo nokugxila kwesikhungo ekuletheni usizo nasekuthobeleni”*.

Enkulumweni ngeSabiwomali, uNgqongqoshe ubukeze ngokwenyusa isilinganiso semali eqoqwayo yangowezi-2025/26 saya ku-R2 006.9 billion, sisuka kusilinganiso se-MTBPS 2025 sika-R2 005.3 billion. Lokhu kukhombisa ukunyuka kuka-R21.3 billion uma kuqhathaniswa nesilinganiso seSabiwomali sowezi-2025 esingu-R1 985.6 billion, no-R1.7 billion uma kuqhathaniswa nesilinganiso se-MTBPS 2025. Imizamo kaSARS yokuthobela kuze kube sekupheleni kukaMasingane 2026, sekube negalelo elingu-R11.6 billion kulo mphumela owenze kangcono, onegalelo (lika-54.5%) wokunyuka kwesambamali. Lokhu kufaka emali eqoqwayo engukheshi efinyelela ku-R7.1 billion, okwenziwe ngu-R3.6 billion ekuqoqweni kwesikweletu kanye no-R4.5 billion ekuvinjweni kokuputshuka kwemali eqoqwayo. Igalelo likaSARS kubhekwe ukuba lisondele ku-R14 billion (65.7%) ekupheleni konyaka. Isilinganiso esibukeziwe siveza ukunyuka kwezibalo esikhwameni sombuso, kubandakanya nesilinganisonani sentela uma siqhathaniswa ne-GDP sika-25.9% nokunyuka okungu-1.69.

Isimo emhlabeni wonke kowezi-2025 sibangelwe ukungaqinisekisi okuphezulu kakhulu, kanti kowezi-2026, ingcindezi kwezombusazwe kwezomhlaba bekulokhu kuphezulu. Kuleli, ukukhula komnotho kuzinzile, lapho kube nokunyuka okulandelayo kuwo womane amakota onyaka kanti okunye ukukhula kubonakale kukota yakamuva. Ukusetshenziswa kwemali emakhaya yikho

okubangele ukukhula okukhulu, okunyuke ngaphezulu kuka-3.0% kowezi-2025, uma kuqhathaniswa nesilinganiso esiphelele sokukhula kwe-GDP kuka-1.3%. USARS uyaqinisekisa ukuthi ukusebenza kwemali eqoqwayo kuyaqhubeka nokuveza izimoezibanzi zezomnotho, kuhambisana nomthelela wezinqumo zenqubomgomo yentela kanjalonemiphumela yokuthobela.

Imali eqoqwayo ephelele yonyaka kuze kube manje (i-YTD) ifinyelele ku-R1.973 trillion, okuyimali enyukile kweyangonyaka owedlule engu-R1.839 trillion ngo-R134.7 billion (7.3%). Lokhu kunyuka kubandakanya nenani lemali engukheshi engu-R118.8 billion, inyuka isuka ku-R111.7 billion ngonyaka owedlule ngo-R7.1 billion (6.4%), etholakale ngokusebenza kahle kwendlela yokuphatha ethuthukisiwe yakwaSARS.

I-YTD yemali eqoqiwe esicozuliwe ifinyelela ku-R1.586 trillion (uma iqhathaniswa neyowezi-2025 engu-R1.460 trillion, ukunyuka kuka-R125.8 billion, noma u-8.6%). Imali eqoqiwe ecozuliwe ye-YTD iphinde ibandakanye nezinzuzo zemizamoyokuthobela engu-R225.0 billion (uma iqhathaniswa no-R213.4 billion kowezi- 2025, enyuke ngo-R11.6 billion, noma ngo-5.4%).

Isilinganiso semali eqoqwayo esibukeziwe, ngale kokwehla kokucabangela kwezomnotho kuveza ukusebenzisana phakathi kwezintengo zempahla okuthuthukisiwe, kanye nokugxila okuzinzile okwenziwe nguSARS ukuthuthukisa ukuthobela. Ukucabangela kokukhula kwe-GDP okuncane kubuyekezwe kwehla kwaya ku-4.8% (kusukela ku-5.4% ku-MTBPS 2025) kanti ukukhuphuka kwentengo ye-CPI kubuyekezwe kwehla kwaya ku-3.3% (kusukela ku-3.5% ku-MTBPS 2025). I-GDP yangempela bekulindeleke ukuthi ithuthuke kakhulu ibe ngu-1.8% (kusukela ku-1.5–1.6% ku-MTBPS 2025). Ngaphezu kwalokho, maqondana nokusetshenziswa kwe-GDP, isimo sokusetshenziswa kokugcina kwamakhaya kanye nokuthunyelwa kwamanye amazwe sibuyekezwe saya phezulu, kanti ezinye izinkomba ezincane ezifana nokusetshenziswa kokugcina kukahulumeni, ukwakheka okuphelele kwemali engaguquki, kanye nokungeniswa kwempahla ezweni kuhlolenjiwe kwehla.

Ukuhlahlwa kwemali eqoqwayo yokuthobela engu-R225 billion:

- Abanegalelo elikhulu emalini eqoqwayo emalini yokuthobela kube ukuqoqwa kwezikweletu okungu-R84 billion, okunyukile kweyangonyaka owedlule engu-R79.6 billion ngo-R4.4 billion (4.4%); kanye nezinkokhelo ezivela ezinkampanini ezinkulu kuNdima 19(3) ezingu-R12.1 billion, ezinyukile kweyangonyaka owedlule engu-R10.8 billion ngo-R1.2 billion (11.5%).

- Izinkokhelo zezimali ezibuyayo ze-YTD zazingu-R387.3 billion, zinyukile kweyangonyaka owedlule engu-R378.4 billion ngo-R8.9 billion (2.4%).
- Zonke izinhlelo zokuvimbela ukuvuza konge u-R106.3 billion uma kuqhathaniswa nempumelelo yonyaka odlule engu-R101.7 billion, ekhuphuke ngo-R4.5 billion (4.4%), ikakhulukazi eyenziwe yi-:

### **Izintela Zokusebenza (i-PAYE)**

Imali eqoqiwe yeNtela Ngokobungakomholo (i-PAYE) ifinyelele ku-R636.2 billion kuMasingana 2026, okubonisa ukukhula konyaka nonyaka okungu-R45.9 billion (7.8%) uma kuqhathaniswa nonyaka odlule, okungaphansi kancane kwesilinganiso sokukhula esilindelwe se-MTBPS sango-2025 esingu-8.4%.

Ukukhula konyaka nonyaka kuqhutshwa kakhulu izimali eqoqiwe ezivela kubaqashi emikhakheni wezezimali, ezomphakathi, nezithengisayo. Ukukhula kuvinjelwe imali eqoqwe ku-two-pot PAYE okungu-R8.5 billion, okwehle kusuka ku-R10.6 billion owaqoqwa ngonyaka odlule.

Ukwethulwa kohlelo lwezimbiza ezimbili kuMfumfu 2024 kwaholela ekukhishweni kwemali okuphezulu kakhulu ngonyaka walo wokuqala, okwaholela ekuqoqweni okuphezulu kwe-PAYE. Ngenxa yokuphela kwesiqubu sokuqala, amazanga okukhipha imali amanje ehlile.

Ukusebenza kahle ezinyangeni eziyishumi ezedlule kukhombisa izinguquko esimweni sezomnotho kanye nesomthetho. Izinyathelo zenqubomgomo yentela ezihlobene ne-PIT ezamenezelwa kwiSabelomali sika-2025 zazibandakanya:

- Alukho ushintsho kuzinga lokutheliswa nakuzephulelombuyiselo ezingu-R15.5 billion; futhi
- Alukho ushintsho kuntelamihlomulo yezokwelashwa, okwenze inzuzo engu-R1.2 billion.

Ngaphezu kwalokho, ukucabangela kwezomnotho okuyisisekelo mayelana nomthethosivivinywa wamaholo kuye kwehla phakathi nonyaka, lapho izilinganiso zeSabelomali 3.0 kanye ne-MTBPS ezingu-6.4% zehla zaya ku-4.8% kuSabelomali sika-2026. Ngalesi sikhathi, imiphumela yangempela kukota yesi-2 kowezi-2025 (kuMbasu-kuNhlanguvana) kanye Nekota yesi-3 kowezi-2025 (kuNtulikazi-kuMandulo) ikhule ngo-3.9% kanye no-3.6%, ngokulandelana. Ngakho-ke, ukukhula okulindelekile kwe-PAYE kushintshe kusuka kuSabelomali 3.0 esingu-7.8%, kuya ku-8.4% ku-MTBPS yowezi-2025, kanye nombono obuyekeziwe weSabelomali sowezi-2026 ongu-7.9%.

## **Imali Eqoqwayo Yentela Ephelele ye-CIT Kubandakanya Imali Eqoqwayo Yokuthobela**

Ukuqoqwa kwe-CIT okuphelele kufinyelele ku-R281.5 billion, kunyuka kusuka ku-R258.1 billion wonyaka odlule ngo-R23.4 billion (9.1%). Lokhu kunyuka kubandakanya u-R26.1 billion ovela emizamweni yokuthobela engukheshi, kunyuka kusuka ku-R23.7 billion wonyaka owedlule ngo-R2.4 billion (10.1%). Uma kukhishwa inzuzo emizamweni yokuthobela, ukukhula konyaka ngonyaka kwehla kwafinyelela ku-R21.0 billion (9.0%).

Imali eqoqwayo evela kuNtela Yesikhashana ye-CIT ifinyelela ku-R262.6 billion, inyuka isuka ku-R237.8 billion yonyaka owedlule ngo-R24.8 billion (10.4%). Imizamo yokuthobela ithole u-R15.5 billion uma kuqhathaniswa no-R12.6 billion wonyaka owedlule, okukhule ngo-R2.9 billion (22.9%). Ngaphandle kwalezi zinhlelo zokuthobela, ukukhula konyaka ngonyaka ngabe kwehle kwaya ku-R21.9 billion (9.7%).

Izimali ezibuyayo ze-YTD zibe ngu-R26.4 billion, zinyukile kwezangonyaka owedlule engu-R22.3 billion ngo-R4.1 billion (18.6%). Imizamo yokuphatha kaSARS ivimbele imali ebuyayo engavumelekile engu-R11.0 billion. Ngaphezu kwalokhu, ukulahlekelwa okuhloliwe okungu-R14.3 billion kwenkampani enkulu azange kuvunyelwe esikweletini se-*debit* esingu-R17.0 billion.

Ukuqoqwa kwe-CIT ecozuliwe ngu-R255.1 billion, linyuka lisuka ku-R235.9 billion ngonyaka owedlule ngo-R19.3 billion (8.2%). Imizamo yokuthuthukisa ukuthobela ngokukhethela ithole inani elicozuliwe elingi-R51.4 billion kusukela ku-R39.1 billion wonyaka owedlule, okuwukwenyuka kuka-R12.2 billion (31.3%), ngaphandle kwakho ukukhula konyaka ngonyaka bekuyoba ngu-R6.9 billion noma ama-3.5%.

## **Imali Eqoqwayo Yentela Ephelele ye-VAT kubandakanya Imali Eqoqwayo Yokuthobela**

Ukuqoqwa kwe-VAT ephelele kufinyelele ku-R714.6 billion kunyukile kusuka ku-R675.9 billion wonyaka odlule ngo-R38.7 billion (5.7%). I-VAT ephelele ibandakanya imali eqoqwayo evela emizamweni yokuthobela engu-R53.4 billion, inyuka isuka ku-R52.8 billion yonyaka odlule ngo-R0.6 billion (1.1%). Ngaphandle kwalezi zinzuzo, ukukhula konyaka ngonyaka bekuzoba ngu-R38.1 billion noma u-6.1%. Kubalulekile ukuqaphela ukuthi ukukhula okujwayelekile kuphakeme kunokukhula okufinyelelwe kukho njengoba Imali Eqoqwayo Yokuthobela (6.7%) ikhula ngezinga esiphansi kuneMali Eqoqwayo Yokuzithandela (8.4%). Lokhu kubonisa ukunyuka komkhuba wokuthuthuka ekuthobeleni ngokuzithandela.

Ukuqoqwa kwe-VAT yakuleli kufinyelele ku-R504.6 billion, kunyukile kusuka ku-R470.6 billion wonyaka owedlule ngo-R34.0 billion (7.2%). Kuleli nani, imali eqoqwayo yokuthobela engukheshi ingu-R33.3 billion, yehle isuka ku-R35.7 billion yonyaka owedlule ngo-R2.3 billion (-6.6%).

Kulo nyaka, izinzuzo ezivela emizamweni yokuthobela ku-VAT Yakuleli ziphansi ngenxa yokuthobela okuthuthukisiwe embonini yezinsizakalo ze-elektronikhi, kulandela ukuchitshiyelwa koMthetho we-VAT ngonyaka owedlule. Ngakho-ke, imihlomulonzuzo yokuthobela esilinganiselwa ku-R1.0 billion (R1.2 billion kowezi-2024/25) manje sesiyingxenywe yesisekelo sonyaka ophezulu. Futhi, izinzuzo eziphansi ezivela ekukhokheni okwenqatshiwe okubiza u-R1.8 billion zehle ngo-R0.7 billion (-26.6%) uma kuqhathaniswa no-R2.5 billion wezi-2024/25. Ukuncipha kwenzuzo evela ezinhlelweni zokuthobela kungenxa yokuthuthukiswa kwamazinga okuthobela ye-VAT, okukhula kufinyelele ku-87.4% ngo-2.1% uma kuqhathaniswa nonyaka owedlule ongu-85.3%.

I-VAT yokungenisa izimpahla ifinyelele ku-R210.0 billion, isuka ku-R205.3 billion wonyaka owedlule ngo-R4.7 billion (2.3%). Imizamo yokuthobela yemali ibe negalelo elingu-R20.1 billion, inyuka isuka-R17.1 billion ngonyaka owedlule ngo-R3.0 billion (17.6%). Imali eqoqiwe ye-VAT yokungenisa impahla ezweni okuthuthukisiwe ingenxa yokuqoqwa kwezikweletu okunamandla okungu-R15.0 billion, okuwukuthuthuka okungu-R1.7 billion (13.1%) kusukela ku-R13.3 billion ngonyaka owedlule. Ngaphandle kwezinzuzo zokuthobela, ukukhula konyaka ngonyaka bekuzoba ngaphansi ngo-R1.7 billion noma u-6.1%. I-VAT yokungenisa impahla ikhule kancane ngo-R4.7 billion (2.3%), ikakhulukazi ngenxa yokwanda kokungeniswa kwezimoto ngenxa yokukhula kokuthengiswa kwezimoto ezintsha ngo-15.7% kwikota yesithathu kowezi-2025 (ngokwe-National Association of Automobile Manufacturers of South Africa).

Imali ebuyayo ye-VAT ekhokhiwe yi-YTD ingu-R312.4 billion, inyuka isuka ku-R309.1 billion yonyaka owedlule ngo-R3.3 billion (1.1%). Ukuvimbela ukubuyiselwa kwemali okungavunyelwe kube negalelo elingu-R50.1 billion, inyuka isuka ku-R49.0 billion wonyaka owedlule ngo-R1.1 billion (2.3%).

Imali eqoqwayo ye-VAT esicozuliwe ingu-R402.2 billion, inyukile isuka ku-R366.8 billion yonyaka owedlule ngo-R35.5 billion (9.7%). Inzuzo yokuthobela ibe negalelo lika-R103.5 billion, inzuzo engu-R1.8 billion (1.7%) kusukela ku-R101.8 billion ngonyaka odlule. Ukube ibengenziwanga le mizamo, ukukhula kinyaka ngonyaka ngabe kwehle kwaya ku-R37.1 billion nona u-7.9%.

## **Umnotho Ongekho Emthethweni**

USARS uyavuma ukuthi umnotho ongekho emthethweni usongela ukuphepha komphakathi wethu kanye nemisebenzi yezomnotho. Ibilokhu ikhula ngesivinini esikhulu cishe kuzo zonke izinhloko zomnotho ngenkathi isebenzisa umnotho osemthethweni, imisa ukwakhiwa kwamathuba emisebenzi futhi ibhebhethekisa ubugebengu. Umnotho ongekho emthethweni uthatha cishe u-5-8% we-GDP yethu. USARS uzodlala indima ehamba phambili esimemezelweni se-SONA esenziwe nguMongameli sokusungula uHlelo Lukazwelonke Lokuphazamisa Umnotho Ongekho Emthethweni. Kulokhu, uSARS uphinde ukhuthaze indlela ehlelekile nezinye izinhloko zikahulumeni, amabhizinisi kanye nongoti bomkhakha, ukulwa nobugebengu, inkohlakalo kanye nomnotho ongekho emthethweni, ngenkathi igxila emizamweni yayo yokubhekana nomyalelo wayo othize wokuthobela ukubhekana nalesi sihlava.

### **Uma kubhekwa Imali Eqoqwayo Yokuthobela**

Eminyakeni eyisithupha eyedlule, imali eqoqwayo yokuthobela ibe yisici esibalulekile ekusebenzeni kwezimali eziqoqwayo kwaSARS kanye negalelo elibalulekile ekuzinzeni kwezezimali zombuso. Kusukela ku-R128.4 billion kowezi-2019/20 kuya ku-R304.0 billion kowezi-2024/25, imali eqoqwayo yokuthobela ikhule ngesilinganiso sonyaka esihlangene esingu-18.8%, ngisho nalapho umnotho waba nokushaqeka ngenxa yobhubhane kanye nobuthakathaka ekusimameni. Lokhu kukhula kubonisa ukuhoxa kukaSARS ekuthembeleni kwayo emijikelezweni yezomnotho ukuze ihlonze, ilungise, futhi ivimbele ukungathobeli. Ngenxa yalokho, imali eqoqwayo yokuthobela ifinyelele ku-16.4% wemali eqoqwayo yentela iyonke kowezi-2024/25, isuka ku-9.5% eminyakeni eyisithupha eyedlule, ingaphezulu kakhulu kwezilinganiso zamazwe omhlaba kanye nenkomba ecacile yokusebenza kahle nangempumelelo ekuphathweni kwemali eqoqwayo.

Imali eqoqwayo yokuthobela eqinisiwe isekelwe ohlelweni lukaSARS lwesimanje losizo lwabakhokhintela, ukuphathwa kwezingozi, kanye nokuqoqwa kwezikweletu, konke okuye kwathuthukisa inkomba yokuthobela ngokuzikhethela i-Voluntary Compliance Index. UKhomishana uKieswetter uthethe *“uhambo lwe-SARS oluya ekuthuthukisweni kwesimanje lube ngokuyisisekelo mayelana nokucabanga kabusha ngendlela esisiza ngayo abakhokhintela ngendlela enikeza ingcaciso nesiqinisekiso, kanye nokwenza ukuthobela kube lula, okunikeza umongo wesiqubulo sethu esithi usizo olungcono ukungabi khona kwesidingo sosizo”*.

### **Umbono wowezi-2030 — Intela 3.0**

USARS ube nenqubekela phambili enkulu ekwakheni ukuphathwa kwentela nokulawulwa kwempahla emngceleni ngedijithali okuhlakaniphile kwesikhathi esizayo, lapho "intela ivele yenzeke khona". Umbono wethu usekelwe ekubeni nguSARS onobuhlakani, wesimanje onesithunzi esingangabazeki, owethenjwayo futhi oyisibonelo esihle. Ukuze kuboniswe le nqubekela phambili emangalisayo, ngesikhathi sokubuyiswa kwamaphepha eminingwane ngentela esisanda kuphela, uSARS usize abakhokhintela abangaphezu kuka-6 million ababengadingi ukwenza lutho, ngenxa yeSARS *Auto Assessments* esebenzisa idatha yomuntu wesithathu kanye nobuhlakani mbumbulu. Uma bekunemali ebuyayo, futhi kungekho phenyo oluqhubekayo, bebezothola imali yabo ebuyayo engakapheli amahora angama-72. Lapho umkhokhintela efaka amafomu okubuyisa iminingwane ngentela, kuthatha isikhathi esingaphansi kwemizuzwana emihlanu ukucubungula nokukhipha isaziso sokuhlola. Le nqubo ibeka indinganiso entsha yokuphathwa kwentela. *"Umbono wethu wezi-2030 uwukusebenzisana nabakhokhintela ngendlela ephumelelayo ngokusebenzisa ubuchwepheshe obusezingeni eliphezulu njenge-AI nokufunda komshini, isayensi yedatha, ukuhlaziywa kwedatha okuyinkimbinkimbi, kanye nama-algorithms alungisiwe,"* kusho uKhomishana uKieswetter.

UKhomishana waqhubeka wathi *"sekuphele iminyaka eyisikhombisa uSARS uphendula kahle ngokungaphezi ezinseleleni zikaNgqongqoshe. Njalo ngonyaka, sizame ukusiza ekwakheni umbuso onekhono ohlinzeka ngezinsizakalo kubo bonke abantu baseNingizimu Afrika, ikakhulukazi labo abasengozini kakhulu phakathi kwethu. Bengilokhu ngisho ukuthi abanye bethu bangakwazi ukukhokhela izindlela zabo zokuphuma ezinkingeni zomnotho, ubhubhane kanye nokwehluleka kwezinsizakalo zomphakathi, kodwa labo abasengozini kakhulu phakathi kwethu abanalo lelo thuba elinjalo. UGogo okwaMashu, umfana nentombazane encane eDiepsloot, kanye nabantu abanjengabo bathembele ezinsizakalweni zikahulumeni. Besilokhu sizibophezele ukudlala indima yethu ukusiza ukuvala lelo gebe ngokuqoqa konke okufanele kunikezwe umbuso"*.

Imiphumela emihle evezwe uSARS eminyakeni edlule incike egalelweni lezisebenzi zikaSARS kanye nokubambisana kwabakhokhintela nabahwebi. UKhomishana uKieswetter uqaphele ukuthi: *"Kuzo zonke izisebenzi zakwaSARS, abashukunyiswa ukusebenza ngokobiozo yokusabela obizweni oluphezulu, siyabonga ngokuba yingxenye ebalulekile yalo mzamo oqhubekayo wokuqoqa imali engenayo okumele ingene esikhwameni sombuso. Umsebenzi wakho, kusukela ekuthuthukiseni usizo kuya ekuphoqeleleni ukuthobela, usekela ukuzinza kwezezimali zaseNingizimu Afrika kanye nokululama komnotho"*.

USARS uphinde wamukele isimemezelo sikaNgqongqoshe sokwenyuka kwemikhawulo yokubhaliswa kwe-VAT kuma-SMME. USARS emasontweni

ambalwa ezayo uzokwazisa ngezinyathelo okufanele zithathwe ukuze kuqaliswe isimemezelo sikaNgqongqoshe.

Ngolwazi, sicela uxhumane noSARS ku [SARSMedia@sars.gov.za](mailto:SARSMedia@sars.gov.za).

IYAPHELA