



## **SARS E FA DIPEGO TŠA PELE TŠA DIPOELO TŠA DITSENO TŠA 2021/22**

**Pretoria, Labohlano 01 Aprele 2022** – Ka keteko ya yona ya mengwaga ya bo-25, Ditirelo tša Motšhelo tša Afrika Borwa (SARS) di thakgaletše go bega dipoelo tša pele tša go koleka ditseno tša motšhelo ka morago ga ngwaga wa bobedi wa melawana ya bosetšhaba ya dikiletšo tša mesepelo tša COVID-19. Go swanetše go lemogwa gore tše ke dipoelo tše tša pele, tše di swanetšego ke poelanyo ya botlalo ya ditšhelete le oditi ya mafelelo.

Ka ngwaga wa ditšhelete wa 2021/22 ditiragalo tša ekonomi di boetše morago ka maatla morago ga go nolofatša melawana ya dikiletšo tša mesepelo tša COVID-19. Go tlaleletša, dikaonafatšo tša taolo ya motšhelo di fihleletše kaonafatšo ya ga nnyane ga nnyane ya maemo a obamelo gape ke ka fao go bilego le tsošološo e maatla ya ditseno tša metšhelo yeo e kolekilwego. Thušo ya leago go bahloki le bao ba šaparegilego le magato a kimollo ya motšhelo le thekgo ya megolo gammogo le ditshenyagalelo ka go ekonomi tše di gatelletšego tsenyatšhomo ka go motšhelo wa letseno la mong le motšhelo wa boleng bja go tlaleletšwa.

SARS e koleka ditseno ka morero wa go phethagatša Morero wa Godimo, wo e lego go kgontšha mmušo go aga pušo ya bokgoni ke to tiišetša setlogo sa temokrasi. Ka tagafara ya phethagatšo le kgontšhagalo ya ditirelo, SARS e tšwelapele go thekga mananeo a mmušo bjalo ka kotse ya go godiša ekonomi le go kaonafatša maphelo a batho ba Afrika Borwa. Phethagatšo ya Ponelolepe ya SARS 2024 ke tsela ya leano le le botse la kagoleswa ya SARS ya Bohlale gape ya Sebjalebjae ya botshephegi, potego gape ya go tshephagala ntle le ngongorego. Leeto le le kgontšha SARS go kgoboketša ditseno ka mokgwa wa tebo, phethagalo le pale go thekga nepo ya tšwetšopele ya Afrika Borwa. Mengwageng ye mebedi ya go feta, pholisi ya motšhelo e tsepeletše kudu go katološo ya motheo wa motšhelo, kaonafatšo ya taolo ya ditseno le phokotšo ya kimelo ya motšhelo go motheo wa motšhelo go

katološa go gola ga ekonomi. Gabjale le lebeletše le go sekegela go tsenyatšhomong ya ditseno tša ngwaga wa ditšhelete wa 2021/22.

Bakeng sa sebaka sa go fela ka 31 Matšhe 2022, SARS e kolekile palo ya kroso ya R1 884.9 billion (R1 540.5 billion ngwagola). Diphokoletšo ka ditefelamorago tša R321.1 billion (R290.7 billion ngwagola), se se phethile ka dikoleka tša nete ya R1 563.8 billion, tšeo di dirilego koketšo ya R314.0 billion (25.1%) kgatlhanong le ngwagola wa 2020/21.

Ge go elwa kgatlhanong le Tekanyetšo ya Ditšhelete ya R1 547.1 billion, se se phethagala ka koketšo ya R16.7 billion (1.1%). Mothopo o mogolo wa ditseno tšeo di abetšego go R1 563.8 billion yeo e kolekilwego e be e le ya Motšhelo wa Letseno la Mong (PIT), wo o abetšego go R555.8 billion (35.5%), Motšhelo wa Boleng bja go Tlaleletšwa (VAT) wo o abetšego R390.7 billion (25.0%), Motšhelo wa Letseno la Khamphani (CIT), wo o abetšego R323.6 billion (20.7%) le makgetho a Khasetomo ao a abetšego R58 billion (3.7%).

SARS e kolekile R16.3 trillion go tloga ka Oktobore 1997 go tloga ge e tlhlongwa go fihlela ka la 31 Matšhe 2021. Go tlaleletša go dipalo tša pele tša lehono, bakeng sa ngwaga wa ditšhelete wa 2021/22 palo ye gabjale e eme ka R17.8 trillion.

Dikoleka tša ditseno di dutše di tiišeditšwe ka lebaka la tšošološo e maatla ya ekonomi yeo e maatlafaditšwego ke ditheko tša godimo tša didirišwa sebaka se se ntši sa dipebo. Ka kaonafalo yeo e bego e letetšwe ya megolo ya koporeiti yeo e thekgilwego ke dikoleka tša CIT le PAYE, mola ditekanyo tša ditswala le hlokego e kgolo e goletše godimo ka dikoleka tša VAT. Maelana le maikemišetšo a leano la rena go tlhohleletša Obamelo ka Boithaopo, SARS e tšwelapele ka maitekelo a yona a go nolofaletša le go dira gore go se thatafaletše balefela motšhelo ka ditefišo go obamela boitlamo bja bona bja motšhelo. Eupša SARS e tlo thatafaletša le go lefiša dikotlo go balefela motšhelo bao ba dirago ka maitirelo ka go se nyake go obamela. Re dirile phalologanyo magareng ga ditseno tša motšhelo tšeo di amogetšwego (mohlala ditefelo tša kgwedi ka kgwedi tša PAYE) le ditseno tša motšhelo tšeo re di kolekago ka obamelo ya dikamano tša tebanyo.

Ka ngwaga wo go dirwago ditekolo, dikamano tše tša obamelo di phethagaditše dikoleka tša R209.7 billion, ka tlhagišo ya palomoka ya 13.4% ya ditseno. Kaonafatšo e ntši ya palomoka ya dikoleka tša motšhelo wa ditseno e phethagaditše 25.0% ya kabo ya motšhelo go -GDP, ka phetišo ya persente ya godimo yeo e fihleletšwego ka 2007/08 ya 23.8%, go filwe taetšo ya kamano ya mothopo wa GDP, ka taetšo ya ka pejana ya poelo ya maemo a pele a Covid. Tšwetšopele ya lebelo ya phethagalo ya tsošološa ya kago e tla abela kudu go tsošološo ya ekonomi ya kgotlelelo ya sebaka le kaonafatšo ya koleka ya ditseno.

Go na le mabaka a mangwe a ka gae ao a abetšego go kaonafatšo ya rena ya dikoleka tša ditseno.. Kago ya tshedimošo le theknolotši e kaonafaditšwe, go thwetšwe bašomi ba mabokgoni a tlaleletšo, lenaneo la setlwaedi sa mpshafatšo ya ngwaga ka ngwaga ya khasetomo e tseleng, gomme mošomo o kaonafaditšwe go tshwra ditiragalo tša bosenyi le tša go se dumelwe. Bontši bja dikeletšo tša Khomišene ya Nugent go šomana le taolelo le go palelwa ga mmušo ka SARS e phathagaditšwe. Kgato e latelago ke go thekga le go tšea magato go dikeletšo tšeo di tšwago go Khomišene ya Zondo ya go thopa ga mmušo. SARS e tšwelapele go šoma ka thata go direla batho ba naga ye ka phethagalo le botshephegi ka nepo ya go fihlelela morero wa godimo wa go thuša mmušo go go bopa pušo ya bokgoni. Mengwageng ya go feta, SARS e dirile tšwetšopele ya go makatša ka go agaleswa botshephegi bja yona, bokgoni le phethagalo.

SARS e leboga MaAfrika Borwa le badudi ka bophara bakeng sa thekgo ya bona gor naga ya rena e kgone go lemoga bokgoni bja yona ka botlalo gomme e be naga yeo rena bjale ka baswarateu re ka kgonago go fetišetša go melokoloko ya ka moso – naga yeo e šomelago batho ba yona ka moka.

## DITAFOLA TŠA DIKOLEKA TŠA DITSENO

Table 1: Revenue collections 2021/22 against Revised Budget 2022 Estimate

R'million	Actuals 2021/22	Budget 2022	Var	Var %	MTBPS 2021	Var	Var %	Budget 2021	Var	Var %
Personal Income Tax <sup>1</sup>	555 780	555 543	237	0.0%	543 948	11 832	2.2%	518 721	37 059	7.1%
Corporate Income Tax <sup>1</sup>	323 577	321 902	1 675	0.5%	292 399	31 178	10.7%	216 542	107 035	49.4%
Dividends Tax / STC	33 397	32 182	1 215	3.8%	29 945	3 452	11.5%	26 172	7 225	27.6%
Value-added Tax	390 697	383 724	6 974	1.8%	373 630	17 067	4.6%	370 177	20 520	5.5%
Domestic VAT	448 782	446 738	2 044	0.5%	439 970	8 812	2.0%	430 062	18 720	4.4%
Import VAT	204 332	196 928	7 405	3.8%	193 274	11 058	5.7%	181 333	23 000	12.7%
VAT Refunds	-262 417	-259 942	-2 475	1.0%	-259 613	-2 804	1.1%	-241 217	-21 200	8.8%
Specific Excise Duties <sup>2</sup>	49 552	48 212	1 340	2.8%	42 295	7 258	17.2%	43 734	5 818	13.3%
Fuel Levy	88 877	89 884	-1 006	-1.1%	89 647	-770	-0.9%	83 148	5 730	6.9%
Customs Duties <sup>3</sup>	57 970	55 821	2 149	3.8%	54 715	3 254	5.9%	53 142	4 827	9.1%
Other taxes	63 914	59 803	4 111	6.9%	58 836	5 079	8.6%	53 488	10 427	19.5%
Total Tax Revenue (Cash)	1 563 765	1 547 071	16 695	1.1%	1 485 415	78 351	5.3%	1 365 124	198 641	14.6%

<sup>1</sup> Includes interest on overdue tax

<sup>2</sup> Specific Excise Duties comprises excise on domestic goods only

<sup>3</sup> Customs Duties comprises duties on imports, specific excise on imports and value added duties on imports

**Table 2: Revenue collections 2019/20 to 2021/22 and Variance in Rand million and Percentage**

R'million	2019/20 <sup>4</sup>	2020/21 <sup>5</sup>	2021/22 <sup>6</sup>	Var	Var %	Var	Var %
				2019/20 → 2021/22	2019/20 → 2021/22	2020/21 → 2021/22	2020/21 → 2021/22
Personal Income Tax <sup>1</sup>	529 172	488 446	555 780	26 608	5.0%	67 334	13.8%
Corporate Income Tax <sup>1</sup>	214 986	204 399	323 577	108 591	50.5%	119 178	58.3%
Dividends Tax / STC	27 930	24 845	33 397	5 467	19.6%	8 552	34.4%
Value-added Tax	346 761	331 197	390 697	43 937	12.7%	59 501	18.0%
Domestic VAT	399 288	392 936	448 782	49 494	12.4%	55 846	14.2%
Import VAT	179 987	166 454	204 332	24 345	13.5%	37 878	22.8%
VAT Refunds	-232 515	-228 193	-262 417	-29 902	12.9%	-34 224	15.0%
Specific Excise Duties <sup>2</sup>	46 827	32 273	49 552	2 726	5.8%	17 279	53.5%
Fuel Levy	80 175	75 503	88 877	8 702	10.9%	13 375	17.7%
Customs Duties <sup>3</sup>	55 428	47 290	57 970	2 541	4.6%	10 679	22.6%
Other taxes	54 502	45 800	63 914	9 413	17.3%	18 115	39.6%
<b>Total Tax Revenue</b>	<b>1 355 781</b>	<b>1 249 753</b>	<b>1 563 765</b>	<b>207 985</b>	<b>15.3%</b>	<b>314 013</b>	<b>25.1%</b>

<sup>1</sup> Includes interest on overdue tax

<sup>2</sup> Specific Excise Duties comprises excise on domestic goods only

<sup>3</sup> Customs Duties comprises duties on imports, specific excise on imports, and ad valorem duties on imports

<sup>4</sup> Total Tax Revenue on a cash basis

<sup>5</sup> Total Tax Revenue on a cash basis

<sup>6</sup> Total Tax Revenue on a cash

SEPHETHO