USARS EMALINI EQOQWAYO UTHOLE INSALI KA-R18 BILLION

Tshwane, 12 kuLwezi 2025 – UPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika (u-SARS) uyasemukela isiTatimende seNqubomgomo yeSabiwomali Samaphakathi Nonyaka (i-MTBPS) esibekwe ePhalamende namuhla nguNgqongqoshe Wezezimali, u-Enoch Godongwana. UNgqongqoshe ubuyekeze isilinganiso sentela ezoqoqwa esesicozuliwe sakowezi-2025 sisukela ku-R1 985.6 billion saya ku-R2 005.3 billion.

UKhomishana u-Edward Kieswetter uzwakalise ukweseka kukaSARS isitatimende sikaNgqongqoshe, esichaza umhlahlandlela ocacile nosebenzayo wokuzinza kwezezimali eNingizimu Afrika. "I-MTBPS ibeka izinyathelo eziqinile zokuqinisa ukuqina komnotho wezwe. USARS uzibophezele ekusekeleni lokhu okuphokophelwe ngokugxila ekuqoqweni kwemali engenayo okuqinile, ukuthobela imithetho okuthuthukisiwe kanye nokwenza lula ukuhweba ngomzamo oqhubekayo, ukusebenza ngobuqabavu, kanye nokusungula izinto ezintsha," kusho uKieswetter.

Ngomhlaka-30 kuMandulo 2025, uSARS ubusuqoqe imali engenayo engu-R924.7 billion, ethathwe ekuqoqweni okuphelele okungu-R1 157.6 billion kanye nezinkokhelo zemali ebuyayo ezingu-R232.9 billion. Lokhu kuphawula ukukhula konyaka nonyaka okungu-R78.6 billion kanye nensali iyonke engu-R18 billion uma kuqhathaniswa nezilinganiso ezishicilelwe, okubonisa indlela ethembisayo yengxenye yesibili yonyaka wezimali. Cishe u-50% wokusebenza okungcono kunokulinganiselwa uvela emizamweni yokuthobela imithetho.

Uhlelo lokuthobela imigomo yentela lwakwaSARS luyaqhubeka nokuletha imiphumela. Esikhathini esifanayo, uSARS uthole u-R131.6 billion emisebenzini yokuthobela imigomo yentela, isuka ku-R122.6 billion ngonyaka odlule. Ukuqoqwa kwezikweletu kufinyelele ku-R47.1 billion, okuwukwenyuka kuka-R3.3 billion (7.5%), okuqinisa igalelo likaSARS esikhwameni sikazwelonke.

UKieswetter le mpumelelo kaSARS ingenxa yemizamo yezisebenzi zawo nabakhokhintela abathobela imigomo yentela. "Ngemuva kwalezi zinombolo kukhona izisebenzi ezizinikele zakwaSARS ezenza izigidi zezinto ezincane nsuku zonke, kanye nabakhokhintela abaningi abathobela imithetho abanegalelo labo elenza le

mpumelelo ibe nokwenzeka. Ukuzibophezela kwabo ukusiza ukuqinisa ukubukeka kwezezimali zaseNingizimu Afrika nokwakha isigqi sesikhathi esizayo. Le miphumela iqokomisa ukusebenza kahle kukaSARS ekuqoqweni kwemali engenayo futhi minhle ngeso lezezimali zezwe," enezela.

Ukwakha phezu kwalesi sigqi, ukuqoqwa kwemali engenayo kubonise ukuqina kuzo zonke izinhlobo zentela ezinkulu. Ukuqoqwa okuvela kuNtela Yengeniso Yenkampani (i-CIT), i-PAYE, iNtela Yemihlomulonzuzo, i-VAT Yakuleli, iNteliso Jikelele Yesinikamandla (Engeniswe ezweni), kanye nezinkokhelo zemali ebuyayo ze-VAT eziphansi kunezilinganisiwe, bezilokhu zisebenza kahle kakhulu kunokulindelekile, ziqinisa indima kaSARS ekugcineni ukuzinza kwezezimali.

- **Intela Yengeniso Yenkampani (i-CIT):** Izinkokhelo zeNtela Yesikhashana ye-CIT yonyaka kuze kube manje zifinyelele ku-R164.5 billion, zikhula ngo-R14.2 billion (9.5%) futhi zidlula izilinganiso ezishicilelwe ngo-R4.7 billion (3.0%). Ukuqoqwa kwakhushulwa ukuba uSARS asebenzisa iNdima 19(3) esivuze u-R10.0 billion owengeziwe. Abanegalelo elikhulu yizinkampani emkhakheni Wezezimayini Nezezimali. Umkhakha wezezimayini usaqhubeka nokubhekana nezinselelo ezinkulu ngenxa yokuntengantenga kwamanani ezimpahla ze-palladium, i-iron ore, kanye namalahle. Ukushintshashintsha kwentengo kunomthelela ekuzuzeni kwezinkampani okuholela ekwehleni kwengcindezi ezinkokhelweni zesikhashana ze-CIT.

- Ukuqoqwa **kwe-PAYE** okungu-R371.0 billion kubonakalise ukukhula okungu-R30.9 billion (9.1%) uma kuqhathaniswa nonyaka odlule futhi kudlule isilinganiso esichicilelwe ngo-R3.2 billion (0.9%) Ukukhula konyaka nonyaka kuqhutshwa kakhulu yizinkokhelo ezivela kubaqashi emkhakheni wezeziMali Neyomphakathi. Iziphakamiso zentela ezamenyezelwa kuSabelomali sowezi-2025 azibandakanyi ukuhlelenjwa kokwehla kwamandla emali kumazinga okutheliswa nezaphulelombuyiselo ze-PIT; izinyathelo kulindeleke ukuthi zivuze u-R16.7 billion unyaka wonke. Engxenyeni yokuqala yonyaka, ukuqoqwa kwe-PAYE okuvela ekukhishweni kwemali ku-Two-Pot kwakusekelwe ekukhishweni kwemali okuphelele okungu-R18.2 billion kanye namanani atheliswayo alinganiselwa ku-R5.2 billion**.**

- **Ukuqoqwa kwentela yemihlomulonzuzo** kube yi-R22.3 billion, okukhule ngo-R5.3 billion (31.0%) uma kuqhathaniswa nonyaka odlule futhi kube nensali engu-R4.6 billion (25.7%) uma kuqhathaniswa nezilinganiso ezishicilelwe. Lokhu kufaka phakathi inkokhelo enkulu eyenzeka kanye kuphela engu-R1.4 billion, kanti okubangela lokhu kukhula kwakuyimikhakha Yezezimali, Yokukhiqiza, kanye Neyokuthengisa ngobuningi.
- **Ukuqoqwa kwe-VAT yakuleli** kube ngu-R292.7 billion, okuveza ukwanda konyaka nonyaka okungu-R21.1 billion (7.8%). Lokhu kubangelwe kakhulu ukukhula kwemikhakha Yezezimali, Yokuthengisa ngobuningi, kanye nokunciphisa kancane ngomkhakha Wezokuthutha. Ukuqoqwa kwe-VAT yakuleli konyaka kuze kube manje kudlule izilinganiso ezishicilelwe ngo-R5.2 billion (1.8%).
- I-VAT yokungenisa izimpahla ezweni ayisebenzanga kahle kakhulu ngo-R3.7 billion ngenxa yokukhula okuphansi kwenani lokungenisa impahla ezweni ngo-1.2%, okwakulindeleke ukuthi ikhule ngo-5.4% onyakeni wonke.
- Izinkokhelo **zemali ebuyayo ye-VAT** ezingaphansi kwalokho obekulindelwe, zifinyelele ku-R183.9 billion, noma ukwanda okuncane okungu-R0.2 billion (0.1%) kusukela ngonyaka odlule. Lo mphumela omuhle uwumphumela wokuqhubeka nokugxila emizamweni kaSARS yokunqanda izicelonkokhelo zemali ebuyayo ezingavunyelwe nezikhohlisayo. Ukuphathwa kwengozi yezimali ezibuyayo kube negalelo elikhulu ekuthuthukisweni okuqinile kwemali engenayo Esicozuliwe iyonke ye-VAT.
- **Ukuqoqwa kweNteliso Jikelele Yesinikamandla** engu-R44.7 billion kwakungaphezulu ngo-R2.1 billion (5.0%) kunangonyaka owedlule futhi kudlule izilinganiso ezishicilelwe ngo-R2.3 billion (5.3%). Ukudalulwa kwezinikamandla zangoMbasa kuya kuMandulo 2025 ziqophe ukukhula osekucozuliwe konyaka nonyaka okungu-2.1% (amalitha ayizigidi ezingu-241.9) ngomthamo. Ukudalula okuvela kubangenisi bempahla ezweni kukhuphuke ngo-133.1% (amalitha ayizigidi ezingu-3 605.3) futhi zancishiswa kancane ukudalula okuvela kubakhiqizi bakuleli, okuncishiswe unyaka nonyaka ngo-39.0% (amalitha ayizigidi ezingu-3 363.4).

Insali emikhiqizweni yentela engenhla yancishiswa kancane ukuqoqwa okuphansi kunalokho obekulindelekile okuvela kuzintela zesikhashana ze-PIT, ekuhlolweni kwe-PIT, kanye nezintela zokuLawulwa kwempahla emngceleni; kanye nezinkokhelo zemali ebuyayo ze-PIT eziphakeme kunalokho okulinganisiwe:

- Isilinganiso esishicilelwe sowezi-2025/26 **seNtela yesikhashana yePIT** singama-R51.5 billion, kanye nesilinganiso sokukhula okuqondiswe unyaka wonke esingu-19.1% uma kuqhathaniswa nonyaka odlule. Ukuqoqwa konyaka kuze kube manje kuka-R17.4 billion kubonakalise ukukhula okungu-R1.5 billion (9.4%) uma kuqhathaniswa nonyaka odlule futhi kwahluleka ukulinganisa okushicilelwe ngo-R1.5 billion (8.2%).

- **Ukuqoqwa kwentela yokuhlolwa** okungu-R9.9 billion kubonakalise ukukhula okungu-R0.4 billion (3.8%) uma kuqhathaniswa nonyaka odlule kodwa kwahluleka ngo-R1.1 billion (9.7%). Ukukhula kwabangelwa kakhulu ngumkhakha woMphakathi futhi kwancishiswa kancane ukwehla emkhakheni Wezezimayini.

- **Izilinganiso ezishicilelwe zonyaka wonke wezi-2025/26 zezintela zokuhweba ekuLawulweni kwempahla emngceleni** zingu-R360.6 billion, ezidinga izinga lokukhula lonyaka nonyaka elingu-5.5%. Mhla zingama-30 kumandulo 2025, ukuqoqwa kwase kuzuze u-R156.7 billion, okuveza ukukhula okuphansi kunalokho obekulindelekile okungu-R5.0 billion (3.3%), okubangelwa kakhulu yiNtelantengo Yokungenisa Impahla Ezweni engu-R2.7 billion (2.3%) kanye neNtelo Yokulawulwa Kwempahla Emngceleni engu-R2.3 billion (7.2%). Ukuqoqwa konyaka kuze kube manje akwenzanga kahle ezilinganisweni ezishicilelwe ngo-R3.4 billion (-2.1%), ikakhulukazi ngenxa yokushoda kwe-VAT yokungenisa impahla ezweni, futhi kwancishiswa kancane yinsali ekuqoqweni kwezikweletu zeNtelo Yokulawulwa Kwempahla Emngceleni.

- **Izimali ezibuyayo zePIT** okungu-R32.2 billion zibonise ukukhula okungu-R4.5 billion (16.2%) uma kuqhathaniswa nonyaka odlule futhi kwadlula izilinganiso ezishicilelwe ngo-R1.4 billion (4.4%).

- Kwamukelwe **amafomu okubuyisa imininingwane ngentala ye-PIT** ayizigidi ezingu-7.3 (uma kuqhathaniswa nezigidi ezingu-6.6 ngesikhathi esifanayo

ngonyaka odlule). Kulokhu, amafomu okubuyisa imininingwane ngentela ayizigidi ezingu-5.7 ahlolwa ngokuzenzakalelayo uma kuqhathaniswa nezigidi ezingu-4.8 zonyaka odlule. Amafomu okubuyisa imininingwane ngentela ayizigidi ezingu-4.6 yaholela ekuhlolweni kwesikweletu okulinganiselwa ku-R31.2 billion, okuhambisana nomthamo wonyaka odlule kodwa okubonisa ukwenyuka kwenani okungu-R1.9 billion.

UKhomishana uKieswetter uphinde waqinisekisa ukuzibophezela kukaSARS ekwakheni isikhungo esihlakaniphile, sesimanje esisekelwe ebuqothweni nasekuthembekeni. "Indima yethu idlulela ngale kokuqoqwa kwemali engenayo; sithuthukisa imigomo yezimali kazwelonke lapho sibhekene nezinselelo eziqhubekayo njengezikweletu, ukungasebenzi, kanye nokungalingani. Njengoba uhulumeni ethembele emalini engenayo yentela cishe ku-90% wemalinsebenzo, ukuqoqwa okuqinile kwezinsizakusebenza zakuleli kubalulekile ukuvikela ubuqotho bezimali nokunciphisa ukuthembela ekuxhasweni ngemali yangaphandle".

Ukusheshisa lezi zinzuzo kuSabelomali sowezi-2025, uNgqongqoshe uGodongwana wabela uSARS imali eyengeziwe engu-R7.5 billion ngaphezulu koHlakakusebenza Lokusetshenziswa Kwezimali Lwesikhathi Esimaphakathi Nonyaka (2025/2026; 2026/2027; 2027/2028).

USARS isungula i-Tax Administration 3.0, isu lokuthuthukisa eligxile ekwakheni inkundla ehlakaniphile, edidiyele nedijithali eqhutshwa yisayensi yemininingo ethuthukisiwe. Le ndlela ihlanganisa amaphrojekthi ayisishiyagalombili esikhathi eside:

- Ukukhulisa amakhono ezisebenzi ukuze zihlale zifanelekile ezweni lomsebenzi lesikhathi esizayo enkathini yobuhlakani bokwenziwa.
- Ukusungula uhlelo oluhlukile lokuhlonza lwedijithali ukuthuthukisa ubuqotho kanye nokwenza lula ukuqinisekiswa.
- Ukwakha ingosi ye-akhawunti yabakhokhintela ephelele evumela izisebenzi ukuthi zisize kangcono abakhokhintela
- Ukuthuthukisa inkundla yokuphathwa kwamacala ehlakaniphile kakhulu, egxile kwisayensi yemininingo kanye nobuhlakani bokwenziwa.

- Ukufaka imodeli yokuthobela imogomo esekelwe kusikhungo enkundleni ukuze kuqhutshwe ushintsho kusuka ekuhlaziyeni ingozi okusekelwe ekudaluleni, kuye ekuhlaziyeni ingozi ngesikhathi sangempela.
- Ukwakha uhlelo lokukhokha okusheshayo (ngokubambisana neBhangengodla laseNingizimu Afrika) ukwandisa ubuqotho bokukhokha ngokufakwa okukhulu kwezezimali nokunciphisa ukusetshenziswa kwemali engukheshi.
- Ukuthuthukisa ukuphathwa kwe-VAT kusukela ekuqaleni kuya ekugcineni
- Ukuthuthukisa ingqalasizinda yokuphathwa kwentela ebambekayo neyobuchwepheshe.

Umnotho ongekho emthethweni ukhulile eNingizimu Afrika. Kowe-1994, umnotho ongekho emthethweni walinganiselwa cishe ku-4% we-GDP yezwe. Lesi sibalo manje ngokubika kocwaningo olungini, ukuthi sikhule saba yisibalo esihleli maphakathi kuka-10% - 15% we-GDP kowezi-2024. Leli yizinga eliphezulu elingamukeleki emnothweni wethu kazwelonke futhi kumele kuhlangatshezwane nemizamo esheshayo nezimisele yokuguqula umthelela waso. Ukusebenza engekho emthethweni kukagwayi nosikilidi, utshwala, ukuxutshwa kwesinikamandla nesinikamandla, ukwenziwa komgunyathi, ukumbiwa kwezimayini okungekho emthethweni, kanye nokushushumbiswa kwegolide nezinye izimbiwa kuyisibonakaliso esicacile salesi simo.

USARS uzoqhubeka nokusebenza ukuqeda ukukhwabanisa kokulinganisa kanye nokuhlonza ingcebo engachazeki ngenkathi ididiyela umnotho ongakahleleki ohlakeni olubanzi lwentela. Isikhungo sisalokhu sizibophezele ekulinganiseni phakathi kokusebenza ngobuqabavu ekuletheni usizo, ukuvikelwa kwamalungelo abakhokhintela kanye nokuphoqelelwa komthetho ngendlela efanele lapho kudingeka khona. Impumelelo yezwe lethu incike emizamweni yethu yokubhekana nobhubhane lomnotho ongekho emthethweni. Makushiwo ukuthi silwile futhi sizoqhubeka nokulwa nalolu bhubhane olucindezela umnotho wethu.

UKhomishana uKieswetter udlulisele ukubonga kwakhe okungazenzisi kuzisebenzi ezingu-14 000 zakwaSARS ngokuzibophezela kwazo okungaguquki kanye nobungcweti. Uthe "umsebenzi esiwenzayo njengoSARS unomthelela oguqulayo kwabasengozini kakhulu emphakathini wethu futhi ugcwalisa ukuzibophezela kwethu enjongweni ephezulu esiyisebenzelayo". Uphinde wabonga abakhokhintela, kanye

nabanye ababambiqhaza, ngegalelo labo ekusizeni izwe lethu lihlangabezane nokuzibophezela kwalo kuzo zonke izakhamuzi zalo.

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