

U-SARS UZINIKELE EKUSEBENZELI ABANTU BASENINGIZIMU AFRIKA

1 kuMbaso 2025 — UPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika (u-SARS) unentokozo ukumemezela umphumela wesikhashana wemali eqoqiwe kunyakamali wezi-2024/25. Le mpumelelo yenzeka esimweni somnotho esinzima.

U-SARS uyisisekelo sentando yeningi yethu esiyithandayo. Selokhu wasungulwa, usuqoqe imali engaphezulu kuka-R23.3 trillion ukulekelela ukwakha umbuso okhonayo onakekela zonke izakhamizi. Le mpumelelo ixhumene ngokungenakuhlukaniswa nokuphatha imali engenayo ngendlela efanele nephumelelayo okufeza igunya layo elingokomthetho lokuqoqa yonke imali eqoqwayo okumele iye esikhwameni sombuso, ukugqugquzela ukuthuthukiswa kokuthobela kanye nokwenza lula ukhwebelana okusemthethweni. Njengenhlango, konke esikwenzayo, kumayelana nomphumela ozoguqula izimpilo zabantu bethu, esikubiza " Ngokusebenza ngokoBizo". Sisendleleni yokuguqula inhlango yethu ibe ngu-SARS onobuhlakani, wesimanje onokwethenjwa futhi oyisibonelo esihle, njengoba kuvela eMbonweni wowezi-2025-2023.

Ekupheleni kukaNdasa 2025, u-SARS uqoqe inani eliphelele eliyinqophamlendo lika-R2.303 trillion, eliveza ukwenyuka ekukhuleni konyaka nonyaka kuka-6.9% uma kuqhathaniswa nesilinganiso sokukhula kwe-GDP okuncane kuka-5.43%. Kulesi simo somnotho esinzima, u-SARS ukhokhe izimali ezibuyayo ezingu-R447.7 billion kubakhokhintela, okuyinani elikhulu elake lakhokhwa ezimalini ezibuyayo (uma liqhathaniswa no-R413.9 billion ngonyaka owedlule), okuveza ukukhula okungu-8.2%. Lokhu kwenza inani eliqoqiwe uma selicozuliwe libe ngu-R1.855 trillion, okuyinani elingaphezulu cishe ngo-R8.8 billion kunesilinganiso esibukeziwe, nelingaphezulu ngo-R114.0 billion kunelangonyaka owedlule elalingu-R1.741 trillion.

“Kuyangithokozisa ukuthi imali ebuyele ezandleni zabakhokhintela engu-R447.7 billion kube yinto enhle emnothweni wethu”, kusho uKhomishana u-Kieswetter. “Kodwa-ke, ngisenakho ukukhathazeka okukhulu mayelana nobugebengu bezimali ezibuyayo obuhlala bukhona kanye nokungasetshenziswa kahle kohlelo lwazo”. Ukukhombisa le nkinga, esikhathini esibukezwayo, u-SARS uvimbele ukuphuma kuka-R146.7 billion wezimali ezibuyayo ezingavumelekile.

Imali eqoqiwe yesikhashana iveza isilinganisonani sentela uma iqhathaniswa ne-GDP sika-24.8%, okukhombisa isimo sesikhwama sezimali zombuso wezwe kanye nokusebenza kahle ekukhiqizweni kwemali eqoqwayo. Phezu kwalokho, isilinganisonani somdlandla wentela sonyakamali wezi-2024/25 sasilinganiselwe ku-1.20, okukhombisa ukuphendula kwezinga eliphezulu kwentela yemali eqoqwayo uma kuqhathaniswa nokukhula komnotho. Lesi silinganisonani somdlandla sigcizelela amandla kahulumeni okuvumelanisa amasu akhe okuqoqa imali ukuze ahambisane nesimo somnotho esiguqukayo, ukuqinisekisa ukuzinza nokukhula okuqhubekayo kwezimali.

Ngonyakamali wezi-2024/25, ukusebenza kwezintela ezibalulekile kube yinkomba ebalulekile yokusimama komnotho njengoba iNingizimu Afrika ibhekana nobunzima bokubuyela emuva kokuhlaselwa ubhubhane. Kube khona ushintsho oluphawulekayo emithonjeni yemali eqoqwayo, okuthonywe inhlanganisela yokuguquguquka kwemakethe, amaphethini okuhweba, nokuziphatha kwabathengi. Lokhu kuholele ekushintsheni kwendlela yokubuka ezinye zezinkomba ezibalulekile ezisekele ukusebenza kwemali eqoqwayo. Isibonelo, i-GDP encane bekulindeleke ukuthi ikhule ibe ngu-5.7% kuSabelomali sowezi-2024 bese ilungiswa iye ku-6.1% maphakathi no-2024/25. Kusabelomali sowezi-2025, lokhu okulindelekile kuncishiswe kwaya ku-5.4%. Ukukhula kwezinye izinkomba, njengemali yamaholo, izindleko zokugcina zasendlini, impahla engeniswa ezweni, nempahla ephumayo kwabikezelwa ukuthi kuzokwehla phakathi nonyaka, kuyilapho izilinganiso zesamba semali ephelele yokusebenza zibe ngcono.

INingizimu Afrika ikhombise ukusimama komnotho ngokungalingani, ikhombisa intuthuko enhle kanye nokubekezelela ubunzima obukhona. Imikhakha yeziMali, yoMphakathi, yama-Wholesale, kanye neziNkontileka izuze kakhulu, yaba negalelo elingu-6.1% ekukhuleni unyaka nonyaka kokuqoqwa kwemali (2024/25) kanye no-4.4% ku-GDP (2025). Ngezansi indlela izintela ngokuhlukana kwazo ezisebenze ngayo.

Intela Yengeniso Lomuntu (i-PIT) Eselicozuliwe Kubandakanya Nenzalo

I-Net PIT (kubandakanya nenzalo) kuSabelomali sowezi 2024 yayilinganiselwe ukuba izokhula ngo-13.8%; nango-12.9% kuSabelomali sowezi-2025. **I-Net PIT** ikhule ngo-R81.8 billion (12.6%), ingxenye yakho engabalelwa ekukhuleni okungaphezulu kwamandla emali yohlelo lokukhokha njengokokuhola kwakho (i-PAYE) emikhakheni yeziMali nowoMphakathi, kanjalo nenzuzo evela kukhishweni kwemali ohlelweni luka-Two-Pot. Imiyalelo ye-Two-Pot ibe nenani lika-R12.9 billion ngonyaka kuze kube manje, uma kuqhathaniswa nesilinganiso esasiqaguliwe sika-R5.0 billion (esingu-R7.9 billion ngaphezulu). Ngaphezu kwalokho, kube nokuthuthuka okubonakalayo ekuthotshelweni kwentela ye-PAYE, njengoba kukhonjiswe yi-Voluntary Compliance Index, okukhuphuke ngamaphesenti angu-0.38 isuka ku-75.10% wangonyaka odlule kwaya ku-75.48%. Lokhu kunyuka kwemizamo yokuthobela yikhona okwenza indlela yokuziphatha yabakhokhintela.

Intela Yengeniso lenkampani (i-CIT) Eselicozuliwe Kubandakanya Nenzalo

I-Net CIT (kubandakanya nenzalo) yayicatshangelwe ku -3.3% kuSabelomali sowezi-2024; ku-0.4% ku-MTBPS; naku-1.1% kuSabelomali sowezi-2025. **I-Net CIT** ikhule ngo-R6.5 billion (2.1%), eqhutshwa ukuqoqwa **kweNtela Yesikhashana ye-CIT** ka-R323.3 billion, okwakungu-R10.5 billion (3.3%) ngaphezu kweyonyaka odlule, futhi yeqa isilinganiso seSabelomali sika-2025 ngo-(R4.3 billion, 1.4%). Ukukhula kudalwe ikakhulukazi umkhakha wezeziMali, okhuthazwe ukwenza ngcono kwezinzuzo, kanti umkhakha Wezimayini uqhubekile nokuncipha. Inkomba Yokuthobela Ngokuzithandela ku-CIT ikhuphuke ngamaphesenti angu-3.2 isuka ku-48.43%

wangonyaka odlule yaya ku-51.66%, kube nokuthuthuka okuphawulekayo ekuthotshelweni kokubuyiswa kwamafomu eminingwane ngentela.

Intela yentengo (i-VAT) Esicozuliwe

I-Net VAT ebe negalelo elingu-24.7% lwemali eqoqiwe iyonke, ikhule ngo-R10.5 billion (2.3%).

Izimali ezibuyayo ze-VAT zazicatshangelwe ku-7.6% kuSabelomali sowezi-2024; ku-6.7% ku-MTBPS; naku-7.2% kuSabelomali sowezi-2025. Ekupheleni kukaNdasa 2025, kwakhishwa **imali ebuyayo ye-VAT** efinyelela ku-R365.5 billion, nokukhula konyaka nonyakango-R22.5 billion (6.6%). Imikhakha emithathu ephezulu ebuyiselwe imali bekuyizimayini (ikakhulukazi ngenxa yokuthunyelwa kwempahla kwamanye amazwe kanye nezindleko zakuleli), ezeziMali kanye Nokukhiqiza. Izinkomba zokuqala zikhomba ukuthi imizamo ka-SARS igweme ukuvuza okungu-R74.0 billion (u-R60.7 billion wagwenywa ngo-2023/24), ikakhulukazi ngenxa yophenyo lobugebengu obuhlanganisiwe, uphenyo locwaningomabhuku, nokuqinisekiswa kwentela.

Isamba semali ye-VAT ebuyayo kulo nyaka sika-R365.5 billion siveza cishe u-4.9% we-GDP. Kuyajabulisa ukuthi kuzo zonke izimali ezibuyayo, u-R127.4 billion uqondiswe kuma-SMMEs, okuyiwona asemqoka ekudaleni amathuba emisebenzi.

I-VAT Yakuleli yayicatshangelwe ku-6.4% kuSabelomali sowezi-2024; ku-7.1% ku-MTBPS; naku-7.3% kuSabelomali sowezi-2025. Ukuqoqwa kwe-VAT yakuleli kufinyelele ku-R562.1 billion, okukhule ngo-R36.6 billion (7.0%). Kulokhu, u-R271.0 (48.2%) billion we-VAT Yakuleli ikhokhwe abathengisi bamabhizinisi amakhulu, kanye no-R292.1 billion (51.8%) ngabathengisi bamabhizinisi “angewona amakhulu”, iningi labo eliphuma emkhakheni wezeziMali. Lokhu kukhula kungase kubangelwe izici ezihlanganisa ukuthuthuka kwemizwa yabathengi, izilinganisomanani zenzalo ephansi, ukwehla kwamandla emali okuthe okubambekile, kanye nokukhishwa kwemali esikhwameni sempesheni ngaphambi kwesikhathi, konke okuqinise ukusetshenziswa kwamakhaya ngekota yokugcina ka-2024. Ngaphezu kwalokho, kwaqoqwa u-R9.8 billion njengokheshi emizamweni yokuThobela kokuQoqwa kwemali kwa-SARS. Inkomba Yokuthobela Ngokuzithandela ku-VAT ikhuphuke ngamaphesenti angu-1.8 isuka ku-63.78% wangonyaka odlule yaya ku-65.58%, okukhombisa ushintsho oluhle emikhubeni yokuthobela onyakeni.

*Izimpahla ezingeniswa ezweni zazicatshangelwe ku-6.0% kuSabelomali sowezi-2024; ku-3.8% ku-MTBPS yowezi-2024; naku-1.5% kuSabelomali sowezi-2025. **I-VAT Empahleni engeniswa ezweni** yayicatshangelwe ukuba izokhula ngo-8.2% kuSabelomali sowezi-2024; ngo-0.7% ku-MTBPS; nango -0.5% kuSabelomali sowezi-2025. *Impahla okuyiyona engeniswe ezweni yehle ngo -3.3% ngomhla zingama-31 kuNdasa wezi-2025, okuholele ekwehleni kwe-VAT yokungenisa ezweni ebicatshangwa ukuthi ibingu-R2.30 billion njengoba kulinganiswa neSabelomali**

sowezi-2025. Ukuqoqwa kwe-VAT yokungeniswa ezweni kunciphile ngenxa yokungeniswa okumbalwa kwemishini kagesi kanye nezimoto, izingxenye, nemishini.

U-SARS ukholelwa ukuthi abakhokhintela bathembekile futhi balindele ukusizwa ukuze bafeze izibopho zabo. Ngalokhu, u-SARS ukwenza kube lula kubakhokhintela ukuba basebenzisane nesikhungo ngokuhlinzeka ngengcaciso nesiqinisekiso. Kodwa-ke, lapho abakhokhintela belahla izibopho zabo ezingokomthetho, u-SARS uzokwenza kube nzima futhi kumbe eqolo kubo.

U-SARS usebenzisa ubuchwepheshe obufana nesayensi yemininingo, uhlakanimbumbulu, kanye ne-algorithmu yokufunda ngomshini ukulwisana nobugebengu nokukhetha ukungathobeli. Lezi zinhlelo ziphinde ziqinisekise ukutih azikho izimali ezibuyayo ezisemthethweni ezichithwayo, zibe zivimbela ukukhokhwa kwezimali ezibuyayo ezingavumelekile nezikhwabaniswayo.

Ukungenelela koHlelo Lokuthobela lwakwa-SARS lungenise u-R301.5 billion ngemali eqoqwe ngokuthobela, okwenze ikhule ngo-15.8% kunyaka nonyaka. Ingxenye yale mali eqoqiwe ivela ezinhlelweni zokungenelela zokuqoqa imali, efinyelela ku-R154.8 billion. Amasu okuvimbela ukuvuza kwemali eqoqwayo aphinde aba nelelo lika-R146.7 billion. Imizamo nemiphumela yemisebenzi yokusingatha yakwa-SARS kubandakanya:

- **R94 billion** ovela *ekusombululeni amacala ezikweletu ezisilele ezingaphezulu kuka-3.7 million* - ngokwesekwa izindlela zokuhlonza umkhuba wokuthanda isikweletu i-ML models
- **R103 billion** ovela *ekuqinisekiseni kwentela* lapho okwaqashelwa khona ubungozi kusetshenziswa izindlela zobuhlakanimbumbulu i-AI zokuhlonza ubungozi ezilekelelwa yi-Big Data, izindlela zokuphoqa ukukhokhwa kwesikweletu kanye nezindlela zokuphathwa kobungozi bokukhwabanisa izimali ezibuyayo i-ML models - kwenziwe **iziqinisekiso emacaleni ayi-1.7 million**
- **R59 billion** ngokwenza *ucwaningomabhuku kuntela nasekulawulweni kwempahla emngceleni okuyizi-230 000*
- **R30 billion** owavela *ebugebengwini obuhleliwe* - kwaba **nophenyo oluyinkimbinkimbi emacaleni ayi-198 (ayi-165 awo awokungemthetho, angama-33 awo awokuQhwagwa kwaMandla oMbuso)**
- **R15 billion** ovela emsebenzini ojwayelekile wokuthobela - **ukulandelela kokuthobela ngu- 870 000**
- **20 million** ngokuxhumana namagatsha ngosizo, ngokushaya ucingo noma ngezinkundla zokuzisiza wena zedijithali silekelela abakhokhintela nabahwebi ukuba bathobe.

Ukunyuka ezindaweni eziningi zemali eqoqwayo kungenxa yamasu aphuculiwe nokusetshenziswa ngokuzinikela izindlela zokuthobela. Ukukhula kwemali eqoqwayo kukhombisa ukusebenza ngempumelelo kwemizamo ebekiwe yokwenza ngcono imiphumela yemali engenayo. Imiphumela enjengalena igcizelela ukubaluleka kokulungisa imisebenzi yokuthobela ukuze kube nokusimama ekukhuleni kwezimali nokuphendula. Le mpumelelo emangalisayo igcizelela ukuzibophezela kuka-SARS ekuthobeleni imithetho nekhono lethu lokuthuthukisa ukukhula kokuqoqwa kwemali engenayo ngokungenelela kwamasu.

Njengoba kushiwo kuSabelomali sowezi-2025, ucwaningo oluqhubekayo lokuthuthukisa ukulinganiswa kwegebe lentela lakwa-SARS lubonisa inqubekelaphambili ethembisayo, ebonisa umzamo wokuzinikela wokuthuthukisa ukuba sobala kwezimali nokusebenza kahle. Ngo-2023, ukuphothulwa koCwaningo Lwegebe Lentela neNtela Yentengo i-*VAT Tax Gap Study* kwaba ingqophamlando eyabeka isisekelo salokhu esigxile kukho kwamanje ocwaningweni lwegebe lentela ku-CIT kanye naku-PIT, olulokhu luqhubeka kusukela kowezi-2024.

UNgqongqoshe wezeziMali, u-Enoch Godongwana, wabele u-SARS omunye u-R7.5 billion ngaphezulu esikhathini se-MTEF. U-SARS esikhathini esifishane nesimaphakathi uhlose ukusebenzisa lesi sabelo ukwenza ngcono ukuqoqwa kwesikweletu esingukheshi, ulandelele kumafomu emininigwane ngentela asilele angaphezulu kuka-5 million, uphinde unwebe isibalo sabantu abatheliswayo. Okusemqoka ngokulinganayo, u-SARS uzoqhubeka uqinise imizamo yawo yokulwisana nomnotho ongekho emthethweni, ukukhwabaniswa kwemali okuncike kwezohwebo kanjalo nokugeleza kwemali okungemthetho kubandakanya nogwayi ongekho emthethweni, igolide eselike lasetshenziswa, imali ye-crypto, ukubeka amanantengo angeyiwo ohwebo, kanye nenkohlakalo yokubukeza kube ngaphansi kokufanele kokunye. Kuso lesi sikhathi, u-SARS uzokhulisa ukwenziwa kwezinhlelo zawo zibe ezesimanje kwezentela nasekulawulweni kwempahla emngceleni.

Njengoba sibuka inhangano yethu ngamehlo amasha, sinombono wombuso wakusasa lapho ukukhokha nokukhokhelwa kwentela kungeke kube nazihibe lapho okuzovele kuzenzekele. Lokhu yinto abakhokhintela abayi-5 million abahlomula ku-*Auto Assessment* abayibonile yenzeka ngonyaka odlule, lapho abakhokhintela kungadingekanga nokuthi kube khona abakwenzayo: ngokuqinisa imininingo yomuntu wesithathu, u-SARS wabahlanganisela izindaba zabo zentela. Yize kuseyilungelo labakhokhintela ukuhlinzeka u-SARS ngolwazi olwengeziwe inhangano engenalo, labo abasebenzisa uhlelo lwe-*Auto Assessment* babengaphezulu kuka-98%, kuthi labo okwaba nezinguquko abazenza bona babengaphansi kuka-1% kubakhokhintela abangena ohlelweni lwe-*Auto-Assessment*. Labo okwakumele babuyelwe izimali bazithola emahoreni angama-72. Abakhokhintela abaqoka ukubuyisa amafomu emininigwane ngentela bona bathola umphumela emizuzwaneni emihlanu. Kuyintokozo kithi ukuthi ukunika usizo kubakhokhintela kwenyuke ngo-5.8% kokwangonyaka owedlule kwaya ku-87.13%. Impela lena indaba YETHEMBA.

U-SARS unengqubekela phambili kunhlososho yawo yokwakha uhlelo lwentela nokulawulwa kwempahla emngceleni oluncike ekuthobeleni ngokuzithandela, ube uthuthukisa amandla awo okuhlonza, uphazamise, nokwenza ukungathobeli kube nzima futhi kumbe eqolo. Ukuze sibonise ukubusa nobukhulu phezu kwekusasa lezwe lethu, kufanele sandise isibalo sabantu abakhokha intela futhi siqhubeke nokukhuthaza ukuba isakhamuzi sezimali, sibe sixhumanisa abantu, imininingo, kanye nobuchwepheshe ukufeza umyalelo wethu. Njengoba singena kunyamali wezi-2025/26, inhlosongqangi yethu ukuqinisa izakhi zesitatimende sethu sezimali i-balance sheet. U-SARS uzoqhubeka nokugxilisa umsebenzi wawo ngokusebenzisana nokusebenza ngababambiqhaza kuhlelokusebenza lwentela ukubuyisa ukwethembeka kwenhlangano.

Ukuphumelela kuka-SARS kusemqoka empumelelweni kahulumeni wonke. Amaphrojekthi amaningana ekusasa uma eseqalisiwe azoqinisa futhi asekele yonke indlela kahulumeni futhi aqinise uHlelo Lwezezimali Lukazwelonke. Nakuba umyalelo wezikhungo zikahulumeni uzohlonishwa, sisebenza ngokubambisana kumaphrojekthi ambalwa phakathi kokunye, ukuhlonzwa okuhlukile kwedijithali kwabantu nezikhungo, izingosi ezivamile ukuqinisekisa ukuhlukaniswa kobuqotho bemininingo ngokuya kwemyalelo yama-eyansi. Sizophinde sibheke ukwethula i- e-invoicing ihambisane nenkundla evamile yokukhokha; lokhu kokugcina kuzonciphisa umthamo wemali engukheshi ohlelweni lolu kanjalo nenkundla evamile yokukhishwa kwezimali ezongena endaweni yezinkundla zokukhokha ezihlukile. U-SARS, kuncike ekutholeni uxhaso lwezimali kanye nokwesekwa okufanele bakulungele ukuhola lezi zinhlelo njengoba zibalulekile empumelelweni yethu kanye neminye iminyango kahulumeni.

Siyajabula ngokulinganayo ukuthi izisebenzi zakwa-SARS ngokusebenzisa inhlolovo yokuxoxisana nezisebenzi ibnisa intuthuko eqhubekayo futhi emangalisayo unyaka nonyaka. Kunyaka wezi-2024/2025, imi ku-71% isuka ku-69% kowezi-2023/2024, isuka ku-61% kowezi-2019/2020. Le ntuthuko enhle idlulisela umyalezo ocacile wokuthi minyaka yonke izisebenzi zethu zizimisele ukusebenzela izwe lethu ngokuzimisela nangokuzigqaja.

UNgqongqoshe ubekele u-SARS isilinganiso semali okumele bayiqoqe esingu-R2.006 trillion kunyakamali wezi-2025/26. Lokhu kukhombisa ukuthi uNgqongqoshe uyawethemba u-SARS ukuthi uzokwazi ukumelana nale nselelo aphonselelwe yona. Sizokwenza konke okusemandleni ethu ukuphumelela kule nselelo.

“Ngenkathi kusalungiselelwa lomcimbi obalulekile walesi simemezelo semali eqoqiwe, ngishaye ikhwelo elicacile lokuthi wonke umuntu owumndeni wakwa-SARS kube khona akwenzayo kungakhathalekile ukuthi basemsebenzini obalulekile, wokunika amandla, noma wokusekela,” kusho uKhomishana uKieswetter. “Kumele ngisho ngokuziqhenya ukuthi bonke baphendule ngokuzwakalayo. Baphume bonke bashaya izingcingo bacinga lapho bengathola khona kwasenti elibe negalelo kulo mphumela omuhle kangaka. Ngibabonga kakhulu bonke ozakwethu ngokuphumelela kule

nselelo". Ukuzinikela kwabo ekusebenzeleni abantu baseNingizimu Afrika kuyazifakazela.

Uphethe ngokuthi, "Ngibonga kakhulu nakubo bonke abantu baseNingizimu Afrika, ikakhuluakzi abakhokhintela nabahwebi abathobela imigomo yentela, ngokungahluleki ukuhlangabezana nezibophezelo zabo zentela. Sihlala sisebenza kanzima ukwenza ukusebenzisana kwakho no-SARS kube lula futhi kungabi nazihibe — lapho ukuqedwa kwesidingo sokusiza kuyiyona ndlela yokwenelisa ikhasimende".

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