



XITATIMENDE XA NHLANGANELO XA VUHANGALASAMAHUNGU

VUTAMERI BYA TIMALI TA TIKO NA VUKORHOKERI BYA XIBALO BYA AFRIKA-DZONGA

EKA HUMESO WA EDIXINI YA VU 16 YA LEMBE YA TIHLAYOHLAYO TA XIBALO

PRETORIA, RAVUNTLHANU 22 N'WENDZAMHALA 2023

Vutameri bya Timali ta Tiko na Vukorhokeri bya Xibalo bya Afrika-Dzonga swi humesile hi nhlanganelo edixini ya vu 16 ya lembe ya Tihlayohlayo ta Xibalo. Edixini ya 2023 yi nyika nkatsakanyo wa mihlengeto ya mali ya tiko ya xibalo na vuxokoxoko bya ntlheriso wa xibalo eka malembexibalo ma 2019 ku fikela 2023, ku katsa na malembe ma swa timali ma 2018/19 ku fikela 2022/23.

Xileriso xa SARS i ku hlengeta mali ya tiko hinkwayo ya xibalo ku tiyisisa vulandzelelanawu byo antswa eka nawu wa xibalo na khasitomo. Eka lembe ra swa timali ra 2022/23, SARS yi hlengetile R2.07 trillion eka mali ya tiko ya xibalo ya giroso (R183 billion kumbe 9.7% ku tlula lembe leri nga hundza), swibalo leswi vuyiseriweke swi durha R381 billion (R60 billion kumbe 18.7% ku tlula lembe leri nga hundza), mali ya tiko ya xibalo leyi nga nete yi vi le ntsengo wa R1.69 trillion (R123 billion kumbe 7.8% ku tlula lembe leri nga hundza).

Mpfuko wo anama eka matshaku ma xibalo na mixavo ya swixavisiwa swa le henhla ku tlula nhlayoxikarhi swi seketerile nkulo eka timali ta tiko ta xibalo. Hambiswiritano, ku vi le na mixungeto yo hlaya leyi kucetelaka mihlengeto ya mali ya tiko ya xibalo ela lembe ra swa timali ra 2022/23, leswi katseke mikucetelo ya nkarhi wo leha ya mikwetlembetano ya tipolitiki ta ndhawu ta misava, mixungeto ya mphakelo wa enoji, tinetiweke ta vutleketli leti tikeriwaka, switereka swa vatirhi na vanhu, ku katsa na

nkulo wa ikhonomi ya laha kaya na misava lowu tsaneke na mixungeto ya inifulexini leyi tlakukeke.

Vulandzelelanawu bya mali ya tiko lebyi hlayisekeke ku suka eka migingiriko na matshalatshala lama kongomiseke hi SARS ma tshoverile R231.8 billion eka lembe ra swa timali ra 2022/23, R16 billion kumbe 7.5% ku tlula lembe leri nga hundza. Nkoka hinkwawo wa vuxavisi lebyi fambisiweke hi SARS eka lembe ra swa timali ra 2022/23 a ku ri R3.9 trillion, R0.6 billion kumbe engetelo wa 18.4% ku sukela lembe leri nga hundza.

Tinomborokulu eka Tihlayohlayo ta Xibalo ta 2023:

- Kavanyisa ka 1 ka nhlokomhaka ku kombisa leswaku mali ya tiko ya xibalo hinkwayo leyi hlengeletweke hi SARS yi engetelekile ku sukela eka R1 287.7 billion hi 2018/19 ku ya eka R1 686.7 billion hi 2022/23, leyi kulaka eka mpimo wa nkulo wa lembe lowu vuyelelaka (CAGR) WA 7.0% eka nkarhi lowu. Leswi swi le hansi ka mpimo wa 7.4% lowu kumiweke eka nkarhi exikarhi ka 2013/14 na 2018/19.
 - Eka nhlayoxikarhi, swihlovo leswikulu swa mali ya tiko ya xibalo swi tshama swi ri Xibalo xa Malinghena xa Munhu hi Yexe (PIT) eka 35.7%, Xibalo xa Mixavo (VAT) eka 25.0% na Xibalo xa Malinghena ya Mabindzu (CIT) eka 20.6%. Swihlovo leswi swa mali ya tiko swi endle 81.3% ya mali ya tio ya xibalo hinkwayo leyi hlengeletweke. Levhi ya mafurha, kun'we na mixakaxibalo yo karhi ya khasitomo na ekisayizi, yi hoxile xandla hi 12.4% lokohiletlhelo swibalo swin'wana swi endlile xiphemu lexi nga sala xa 6.2%.
 - Mpimaxiave wa xibalo eka GDP wu engetelekile ku sukela eka 23.7% hi 2018/19 ku ya eka 25.1% in 2022/23, mpimaxiave wa le henhla swinene ku sukela hi 1994/95. Endzhaku ka COVID-19 mpfuko wa ikhonomi wu seketerile nkulo wa mali ya tiko ya xibalo, leswi fikiseke eka mpapamalo wa mpimaxiave wa 2.0 hi 2021/22, leswi ringaneke eka 1.2 eka lembe ra swa timalo ra 2022/23.

- Kavanyisa ka 2 ka tsalwa ku kombisa leswaku hi ti 31 Nyenyankulu 2022, rhejisitara ra PIT ri kurile hi lembe hi 4.1% ku ya eka 24.8 million wa vanhu (naswona na hi engetelo wa 4.5% ku ya eka 25.9 m eku heleni ka Nyenyankulu 2023). Nhlayo ya vanhu leyi languteriweke ku rhumela mitlheriso ya xibalo xa malinghena a ku ri 7.1 million eka lembexibalo ra 2019. Nhlayelo lowu wu hungutekile ku ya eka 6.8 million eka lembexibalo ra 2021 kambe wu engetelekile nakambe ku ya eka 7.1 million eka lembexibalo ra 2022. Mihlayelo leyi yi cinciwa ngopfu hi mhaka ya micinco eka mpimohansi wa mali leyi hakerisiwaka xibalo eka rhumelo wa mitlheriso. Switiviwa leswi hlahluviweke leswi kandziyisiweke swa vahakelaxibalo vona vini swi kombisile leswaku, eka 7 068 925 wa vahakelaxibalo lava languteriweke ku rhumela mitlheriso eka lembexibalo ra 2022, 5 989 787 (84.7%) wa vahakelaxibalo va hlahluviwile. Xibalo xa Malinghena xa munhu yena n'wini, tindhawu, tihlayo ta vanhu na mixopaxopo wa mihlahluvo yin'wana ya vahakelaxibalo lava hlahluviweke emakumu ka Mhawuri 2023 eka lembexibalo ra 2022 swi kombile leswaku:
 - 2 319 473 (38.7%) wa vahakelaxibalo lava hlahluviweke va tsarisiwile eGauteng;
 - 775 508 (36.3%) wa vahakelaxibalo lava hleleriweke a va tshama (eMasipalakulu) wa Johannesburg Metro naswona va hakerisiwile xibalo eka nhlayoxikarhi ya malinghena leyi hakerisiwake xibalo ya R472 982.
 - 1 533 415 (25.6%) wa vahakelaxibalo lava hlahluviweke a va ri eka malembe ma 35 ku ya eka 44 hi vukhale.
 - 3 070 111 (51.3%) wa vahakelaxibalo lava hlahluviweke a ku ri va xinuna; 2 884 706 (48.2%) a ku ri vaxisati.
 - Vahakelaxibalo lava hlahluviweke va vikile nhlayoxikarhi ya malinghena leyi hakerisiwaka xibalo ya R2.1 trillion na xikweleti xa xibalo xa R447.6 billion. Mpimoxikarhi wa mpimo wa xibalo a ku ri 21.8% loko ku fananisiwa na 21.3% eka lembexibalo leri nga hundza.
 - Malinghena yo suka eka miholo, tihakelo na phenxini, nkarhi wo engetelela na tianyuwithi swi hoxile xandla hi 75.5% eka ntsengo wa malinghena leyi hakerisiwaka xibalo.

- Tihlayohlayo ta Xibalo xa Malinghena xa Khamphani (CIT) eka Kavanyisa ka 3 ti hlavutela leswaku ehenhla ka 1 057 040 wa tikhamphani leti hlahluviweke hi ti 30 Ndzati 2023 eka lembexibalo ra 2021, 20.7% yi tivisile malinghena ya kahle leyi hakerisiwaka xibalo, 52.6% yi vi le na malinghena leyi hakerisiwaka xibalo leyi ringanaka na ziro naswona 26.7% leyi saleke yi vikile ndzahlekelo lowu hlahluviweke. Eka tikhamphani leti hlahluviweke, 432 wa tikhamphani letikulu (0.2% ya tikhamphani leti nga na malinghena ya kahle leyi hakerisiwaka xibalo) ti vi le na malinghena leyi hakerisiwaka xibalo yo tlula R200 million naswona ti ve na vutihlamuleri bya 67.1% eka CIT leyi hlahluviweke. Nhlangoana wa swa timali, ndzindzakhombo, nxaviso wa tindlu na misava, na sekithara ya vukorhokeri bya mabindzu swi hoxile xandla hi 253 241 (24.0%) ya tikhamphani leti hlahluviweke naswona ti hoxile xandla hi 30.8% eka CIT leyi hlahluviweke, ku hoxa xandla hi la ku kule exikarhi ka tisekithara hinkwato.
- Kavanyisa ka 4 ku kombisa leswaku hi 2022/23, 80.8% ya vaxavisi lava tirhaka va Xibalo xa Mixavo (VAT) a ku ri tikhamphani kumbe tikhoporexini to pfaleka. Vaxavisi lava va hoxile xandla hi 92.6% eka tihakelo ta VAT ya Laha Kaya no amukela 92.8% ya VAT leyi vuyiseriweke. Hambileswi vanhu hi voxela (vinyi va mabindzu) va nga 11.5% ya vaxavisi va VAT lava hanyaka, va hoxile xandla hi 1.9% ya tihakelo ya VAT ya Laha Kaya no amukela 0.7% ya VAT leyi vuyiseriweke.
- Tanihileswi swi koxometiweke ha kona eka Kavanyisa ka 5, Ntundzo wa VAT na Mixakaxibalo ya Khasitomo swi hoxile xandla hi 15.1% na 4.4% eka Mali ya Tiko ya Xibalo Hinkwayo, hi ku landzelelana. Eka nhlayoxikarhi, swihlovo leswi swa xibalo swi hoxile xandla hi 19.5% eka Mali ya Tiko ya Xibalo Hinkwayo, leyi a yi ri henhla ka nhlayoxikarhi ya 17.1% leyi kumiweke ehenhla ka malembe ma swa timali lama nga hundza. Eka lembe ra swa timali ra 2022/23:
 - Ntundzo wa VAT wu hlengetiwele swinene eka ntundzo wa swa *Michini na Switironiki* (26.4%); *Swihumelerisiwa swa Khemikali* (13.8%) na *Mimovha, Swihahampfhuka na Swikepe* (11.2%). Ntundzo wa VAT ku suka eka tisekithara tinharhu ta le henhla leti hoxaka xandla eka ikhonomi ti endlile ku fikela eka 87.7% ya ntsengo, ku nga *Wholesale*

and retail trade, catering and accommodation (Tertiary) eka 38.2%, ku landzela ya *Manufacturing (Secondary)* eka 30.8% na *financial intermediation, insurance, real-estate and business services (Tertiary)* eka 18.6%.

- Swihoxaxandla leswikulu eka Mixakaxibalo ya Khasitomo ku vi le *Mimovha, Swihahampfhuka na Tikhonthena* (29.0%); *Malapi na Swiambalo* (15.9%); *Swakudya, Swinwiwa na Fole* (13.4%) ku katsa na swa *Michini* na swa *Xitironiki* (12.3%).
- Ku hetelela, Kavanyisa ka 6 ku tirhana na swibalo na mihlengeleto, swo fana na Xibalo xa Mivuyelo ya Xuma (CGT), Muxakaxibalo wa Hundziso wa Tinhundzu, Swikumiwa swa Swicelwa na Mafurha (MPRR), tihakelo ta Nhlanguano wa Khasitomo wa le Dzongeni wa Afrika (SACU) na mivuyiselo ya Dizele. Hi 2022/23, SARS yi hlengeletile R22.2 billion ya xibalo xa mivuyelo ya xuma, laha ka yona R9.8 billion yi nga averiwa vanhu na tithirasiti na R12.5 billion eka tikhamphani. Endzhakukaloko ku tivisiwile xibalo xa mivuyelo ya xuma hi Nhlangua 2001, SARS yi hlengeletule nhlayoxikarhi ya R211.5 billion, na R98.4 billion ku suka eka vanhu na tithirasiti na R113.1 billion ku suka eka tikhamphani. Tihakelo ta MPRR hi vatsavuri ti khwanyanile hi R3.1 billion (11.0%) ku suka eka R28.5 billion ku ya eka R25.3 billion hikwalaho ka ku chika ka mixavo ya swixavisiwa swa pulatinamu na nsimbhi. Nkhwanyano lowu a wu nga nyanyangi tanihileswi a swi languteriwe xiswona hikwalaho ka engetelo wa xitshuketani eka mixavo ya malahla leyi hunguteke hi xiphemu nchiko eka tihakelo ta MPRR. Mihlengeleto ya *SACU Common Revenue Pool* (CRP) yi vuyelerile hi 19.7% ku ya eka R134.6 billion hi 2022/23 ku suka eka R112.4 billion hi 2021/22. Mihlengeleto ya *Customs Revenue Pool* ya R134.6 billion yi hundzile mpimaniso lowu pfuxetiweke wa R133.9 billion hi R0.76 billion (0.6%). Afrika-Dzonga ri hoxile xandla hi 97.4% eka *revenue pool* hi 2022/23. Mikavelo leyi amukeriweke hi Afrika-Dzonga Xiphemu xa Botswana, Eswatini (khale a yi tiveka hi Swaziland), Lesotho na Namibia (leswi hi ntolovelo swi vuriwaka BELN) xi ve ntsengo wa R43.7 billion (55.9%).

Matsalwa ma Tihlayohlayo ta Xibalo ta 2023 ma kumeka eka webusayiti ya SARS na Vutameri bya Timali ta Tiko eka www.sars.gov.za na www.treasury.gov.za. Ku fikelela switsariwa swa Tihlayohlayo ta Xibalo, endzela webupheji ya Tihlayohlayo ta Xibalo.

SARS na Vutameri bya Timali ta Tiko swi amukela mavonelo na swiringanyeto ku sukela eka mani na mani. U komberiwa ku swi rhumela hi imeyili eka taxstatistics@sars.gov.za.

Ku fikelela pheji leri hi tindzimi to hambana, tlilika eka tilinki leti nga laha hansi:

- IsiZulu
- Sesotho
- Afrikaans
- Sepedi
- Xitsonga

MAKUMU