

isiZulu



BUDGET

TAX GUIDE

2022

25 YEARS
ANNIVERSARY
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SARS
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Lo mhlahlandlela ophathekayo wakwaSARS wenzelwe ukukunika amazwibela eminingwane esemqoka emayelana nentela, intelo kanye nenteliso konyaka wezi-2022/23.

INTELA YEMALINGENISO: ABANTU-SIQU NAMATHRASTI

Isilinganisonani sentela kusukela mhla lu-1 kuMashi 2022 kuya kumhla zingama-28 kuNhlolanja 2023:

Abantu siqu namathrasti akhethekile

Imalingeniso Etheliswayo (R)	Isilinganisonani sentela (R)
1 - 226 000	18% wemalingeniso etheliswayo
226 001 - 353 100	40 680 + 26% wemalingeniso etheliswayo elingaphezulu kuka 226 000
353 101 - 488 700	73 726 + 31% wemalingeniso etheliswayo engaphezulu kuka 353 100
488 701 - 641 400	115 762 + 36% wemalingeniso etheliswayo engaphezulu kuka 488 700
641 401 - 817 600	170 734 + 39% wemalingeniso etheliswayo engaphezulu kuka 641 400
817 601 - 1 731 600	239 452 + 41% wemalingeniso etheliswayo engaphezulu kuka 817 600
1 731 601 nangaphezulu	614 192 + 45% wemalingeniso etheliswayo engaphezulu kuka 1 731 600

Amathrasti ngaphandle kwalawa akhethekile: Isilinganisonani seNtela 45%

Izaphulelo

Okokuqala R16 425

Okwesibili (Abaneminyaka engama-65 nangaphezulu yobudala) R9 000

Okwesithathu (Abaneminyaka engama-75 nangaphezulu yobudala) R2 997

Ubudala Umkhawulo Wentela

Ngaphansi kuka-65 ubudala R91 250

Abano-65 kuya ngaphansi kuka-75 ubudala R141 250

Abano-75 nangaphezulu R157 900

Intela Yesikhashana

Umkhokhintela wesikhashana kuba namuphi umuntu othola enye imalingeniso kumqashi ongabhalisiwe, noma imalingeniso engewona umholo noma imadlana noma isabelo ngaphambi kwesikhathi ekhokhwa umphathi womuntu lowo. Umuntu loyo akakhokhiswa intela yesikhashana uma lowo muntu engaqhubi bhizinisi futhi imalingeniso yakhe etheliswayo:

- ingevi kumkhawulo wentela wangalowo nyaka wentela; noma
- alithole ngenzalo, izabelo, izabelo zasemazweni, ngerenti yokuqashisa ngesakhiwo esimile kanye nomholo ovela kumqashi ongabhalisiwe lizokuba ngu-R30 000 kumbe ngaphansi kulowo nyaka wentela.

Amafomu eminingo yentela yesikhashana aveza isilinganiso sesamba semalingeniso etheliswayo onyakeni wokuhlola adingeka kulabo abangabakhokhintela besikhashana.

Izimpahla/ifa likamufi akungeni kubakhokhintela besikhashana.

Imihlomulo yokuthatha isamba sesikhwama soMhlalaphansi

Imalingeniso Etheliswayo (R)	Isilinganisonani sentela (R)
1 - 25 000	0% wemalingeniso etheliswayo
25 001 - 660 000	18% wemalingeniso etheliswayo engaphezu kuka 25 000
660 001 - 990 000	114 300 + 27% wemalingeniso etheliswayo engaphezu kuka 660 000
990 001 nangaphezulu	203 400 + 36% wemalingeniso etheliswayo engaphezu kuka 990 000

Imihlomulo yokuthatha isambasesikhwamasomhlalaphansi iqukethe isamba esivela kwimpesheni, ekulondolozeni impesheni, kwisabelo sokuhlinzekela, ukulondolozwa kwesikhwama sokuhlinzekela noma esikhwameni sezinkokhelo zomhlalaphansi lapho uyithatha (kubandakanya nomyalelo wokudonsa okumayelana nezahluhaniso zomshado).

Intela yomhlomulo wokuthatha isamba sesikhwama somhlalaphansi (isamba x) ilingana:

- nentela ebalwe ngokusetshenziswa kwethebula lentela esilinganisweni sesamba X, sihlanganiswe neminye imihlomulo yokuthatha esikhwameni somhlalaphansi eqongelelwe kusukela ngoMashi ka-2009, neqongelelwe kusukela ku-Okthoba 2007, kanye nemihlomulo wokuyeka emsebenzini eqongelelwe kusuka ngoMashi ka-2011; kususwe
- nentela ekhishwe ngokusetshenziswa kwethebula lentela esilinganisweni sayo yonke imihlomulo yokuthatha esikhwameni somhlalaphansi eqongelelwe andukuba kube nesamba X kusukela ngoMashi 2009, yonke imihlomulo yokuthatha isamba esikhwameni somhlalaphansi eqongelelwe kusuka ku-Okthoba 2007, kanye nayo yonke imihlomulo wokuyeka emsebenzini eqongelelwe kusuka kuMashi 2011.

Imihlomulo Yesikhwama Somhlalaphansi noma umhlomulo wokuyeka emsebenzini

Imalingeniso Etheliswayo (R)	Isilinganisonani sentela (R)
1 - 500 000	0% wemalingeniso etheliswayo
500 001 - 700 000	18% wemalingeniso etheliswayo engaphezu kuka 500 000
700 001 - 1 050 000	36 000 + 27% wemalingeniso etheliswayo engaphezu kuka 700 000
1 050 001 nangaphezulu	130 500 + 36% wemalingeniso etheliswayo engaphezulu kuka 1 050 000

Imihlomulo yesamba sesikhwama somhlalaphansi iqukethe isamba esivela kwimpesheni, ekulondolozeni impesheni, kwisabelo sokuhlinzekela, ukulondolozwa kwesikhwama sokuhlinzekela noma esikhwameni sezinkokhelo zomhlalaphansi noma esikhwameni somhlalaphansi uma ushona, uthatha umhlalaphansi kumbe ekumisweni ngenxa yokufinyelela eminyakeni yobudala engama-55, ngenxa yokugula, ingozi, ukulimala, ukuxhwala, ukudilizwa noma ukumiswa kwelungelo lokuhweba lomqashi.

Imihlomulo wokuyeka emsebenzini iqukethe isamba esivela kumqashi noma esihlelwe nomqashi ngenxa yokudilizwa, ukumiswa kwenkontileka, ukulahlekelwa, ukuchithwa, ukuhoxiswa noma ukuguqulwa kwesimo sokuqashwa komuntu noma somsebenzi wakhe. Intela yomhlomulo wesamba sesikhwama somhlalaphansi kanye nomhlomulo wokuyeka emsebenzini (okuyisamba noma imihlomulo wokuyeka emsebenzini Y) ilingana:

- nentela ehlonzwe ngokusetshenziswa kwethebula lentela kwisilinganiso sesamba esingu-Y kuhlanganiswa nayo yonke imihlomulo yesamba sesikhwama somhlalaphansi esiqongelelwe kusuka ngo-Okthoba 2007, kanye nemihlomulo yokuthatha isamba sesikhwama somhlalaphansi esiqongelelwe kusuka ngoMashi 2009, kanye nayo yonke iminye imihlomulo wokuyeka emsebenzini eqongelelwe kusuka ngoMashi 2011; kususwe
- nentela ekhishwe ngokusetshenziswa kwethebula lentela esilinganisweni sayo yonke imihlomulo yokuthatha esikhwameni somhlalaphansi eqongelelwe andukuba kube nesamba Y kusukela ngo-Okthoba 2007 kanye nayo yonke imihlomulo yokuthatha isamba esikhwameni somhlalaphansi eqongelelwe kusuka kuMashi 2009 kanye nayo yonke imihlomulo wokuyeka emsebenzini eqongelelwe ngaphambi komhlomulo Y kusuka ngoMashi ka 2011.

Imihlomulonzuzo

- Izabelo ezitholwe ngabantu abavela ezinkampanini zaseNingizimu Afrika invamisa zivamise ukuxolelwa kwintela yemalingeniso, kepha intela yomhlomulonzuzo (dividends tax) esezingeni lika-20% ibanjwa yizikhungo ezikhokha leyomihlomulonzuzo kubantu. Imihlomulonzuzo etholwe ngumhlali waseNingizimu Afrika isuka kwi-REIT (izinkampani ezigunyaziwe nezisohlwini lwezinkampani ezingabanini zakhiwo) zona ziyatheliswa intela yemalingeniso kanti abangebahlali bethole lemihlomulonzuzo bona babhekene nentela yomhlomulonzuzo.

Imihlomulonzuzo evela ngaphandle

- Iningi lemihlomulonzuzo evela ngaphandle etholwe ngabathile ivela ezinkampanini ezivela ngaphandle (ukuba namasheya angaphansi kuka-10% enkampanini yasemazweni) ziyathelelwa ngezinga eliphezulu okuyilona elisebenzayo lika-20%. Akukho kubanjelwa okuvunyelwe ezindlekweni zokukhiqiza imihlomulonzuzo evela ngaphandle.

Ukungatheliswa kwenzalo

- Inzalo evela emthonjeni oseNingizimu Afrika ezuzwe ngumuntu ngokwendalo ongaphansi kuka-65 ubudala, efinyelela ku-R23 800 ngonyaka, neyabantu abangaphezu kuka-65 ubudala, efinyelela ku-R34 500 ngonyaka, kayitheliswa imalingeniso.
- Inzalo ezuzwe ngongemhlali, ongekho ngesiqu eNingizimu Afrika okungenani izinsuku ezili-182 esithubeni sezinyanga ezili-12, andukuba inzalo ibe nokhulonqwabelwano futhi isikweletu okuvela kuso inzalo singekaxhumani ngokuphelele nendawo emileyo yebhizinisi eNingizimu Afrika, yona ayitheliswa imalingeniso.

Ukubanjelwa

Izinkokhelo zesikhwama somhlalaphansi

- Isamba semali efakwe esikhwameni sempesheni, sokuhlinzekela kanye nesomhlalaphansi onyakeni wokuhlola siyabanjelwa ngamalungu alezo zikhwama. Imali ekhokhwe ngabaqashi kanye nemihlomulo eyongeziwe ethelayo kuthathwa njengezinkokhelo ezenziwe ngabasebenzi siqu sabo. Ukubanjelwa lokho kugcina ku-27.5% womholo ngenhloso ye-PAYE noma imalingeniso etheliswayo (kokubili kushiya ngaphandle isamba esiphuma esikhwameni somhlalaphansi kanye nemihlomulo yokuyeka emsebenzini). Ukubanjelwa kuphinde kume emkhawulweni ka-R350 000 noma u-27.5% wemalingeniso etheliswayo ngaphambi kokufakwa

kwenzuzo yengqalabhizinisi etheliswayo. Ezinye izinkokhelo ezidlulele kule mikhawulo ziyodluliselwa onyakeni olandela loyo wokuhlola futhi ziyothathwa njengezikhokhwe ngonyaka olandelayo. Isamba esidluliselwe sincishiswa ngokukhokhwe kanye nesamba somhlalaphansi kanye nezinkokhelo zanyanga zonke zesikhwama somhlalaphansi.

Izindleko zezokwelashwa nezokukhubazeka

Ukuze bahlonze intela okumele ikhokhwe, abantu bavunyelwe ukubamba:

- Izinkokhelo zanyanga zonke zesikhwama sezempilo (isephulelo sentela esibizwa ngomhlomulo wentela wezinkokhelo zesikhwama sezokwelapha) ezifinyelela ku R347 kubantu ababili bokuqala abakhokhelwe kuleso sikhwama sezokwelashwa kanjalo no-R234 kulowo ongumhlomuli owengezayo; futhi
- ezimweni lapho:
 - » kungumuntu oneminyaka engaphezu kwengama-65 ubudala, noma uma umuntu yena uqobo, owakwakhe, umntwana wakhe bengabantu abaphila nokukhubazeka, basusa u-33.3% wesamba sezindleko zezokwelashwa ezikhokhiwe kanye nezithwalwe ngumuntu buqobo kanye nesamba okungaso izinkokhelo zesikhwama sezokwelashwa ezikhokhiwe ngumuntu zidlula ngokuphindwe ka-3 umhlomulo wentela wezindleko zesikhwama sezempilo walowo nyaka wentela; noma
 - » komunye umuntu, u-25% omunye umuntu buqobo, kube ngu-25% wesamba esilingana nesamba sezindleko zezokwelashwa ezifanelekile nezithwalwe nguyeyeyo kanjalo nesamba okuyisona izinkokhelo zesikhwama sezempilo ezikhokhwe ngumuntu zidlulele ngokuphindwe kane emhlomulweni wezentela wezindleko zesikhwama sezempilo, kugcine kumkhawulo oyisamba esidlula ngo-7.5% wemalingeniso etheliswayo (kushiya ngaphandle imihlomulo yesamba kanye neyokuyeka emsebenzini).

Iminikelo

- Ukubanjelwa okumayelana neminikelo eya ezinhlangothini ezizuzisa umphakathi yona ikhawuleka ku-10% wemalingeniso etheliswayo (kushiya ngaphandle isamba somholo esiphuma esikhwameni somhlalaphansi kanye nemihlomulo wokuyeka emsebenzini). Isamba seminikelo esidlula ku-10% wengeniso elithelayo sithathwa njengomnikelo ofanelekile onikwe Inhlangothi ezuzisa umphakathi onyakeni olandelayo wentela.

Izimalisabelo

Izimalisabelo kanye nemali oyinikwa ngaphambili yokuphila

Lapho oyitholayo ephoqelekile ukuba achithe okungenani ubusuku obubodwa ekude nendawo yakhe evamile yokuhlalangenxa yebhizinisi futhi indawo yokuhlala okukhishwengayo lesosabelo ilapha eNingizimu Afrika futhi imalisabelo noma imali oyinikwa ngaphambili ikhishwe ukuze akhokhele ukudla kanye nezindleko ongena kuzo ngohambo lokusebenza, inani, elishicilelwe kusizindalwazi sakwa-SARS ku www.sars.gov.za, ngaphansi kweSeluleko sezomthetho / umthetho qubo wesibili / Izaziso zeNtela Yemalingeniso/Ukutholakala kwenani lansukuzonke ngokwezidlo nezindleko ezingalindelekile, kuthathwa njengosetshenziswe ngosuku ngalunye.

Lapho indawo yokuhlala ekhishelwe imalisabelo ingekho lapha eNingizimu Afrika, kuba nemali ethile ebukeya njengechithiwe ngezwe ngalinye. Imininingwane yaleso naleso samba ishicilelwe kusizindalwazi sakwaSARS ngaphansi kwezaziso ngaphansi kwezaziso zeSeluleko sezomthetho /umthetho qubo wesibili/seNtela Yemalingeniso

/ Ukutholwa kwenani lansukuzonke ngokwezidlo nezindleko ezingalindelekile.

Lapho oyitholayo ngenxa yomsebenzi wehho visi lakhe noma lomsebenzi ephoqelekile ukuba achithe okungenani ingxenye yosuku engekho endaweni yakhe yokusebenza evamile, imali azobuyiselwa yona noma imali yezindleko ayinikwe ngaphambi kohambo iyaxegiswa uma lowo oyitholayo evunyelwe umphathi wakhe ukuthi athwale lezo zindleko zokudla kanye nezindleko angena kuzo ngohambo lolo

engxenyeni yosuku kanti inani lezindleko lingevile enanini elishicilelwe kusizindalwazi sakwaSARS ku www.sars.gov.za, ngaphansi kweSeluleko sezomthetho / umthethonqubo wesibili / Izaziso zeNtela Yemalingeniso / Ukutholwa kwenani lansukuzonke ngokwezidlo nezindleko ezingalindelekile.

Imalisabelo Yokuhambela

- Amanani ngekhilomitha ngalinye, angasetshenziselwa ukubala ukubanjelwa okuvunyelwe okumayelana nokuhambela kwezebhini kuqhathaniswa nemalisabelo noma lapho izindleko ngqo zingafakelwanga sicelo, abalwa ngokusebenzisa leli thebula elishicilelwe kusizindalwazi sakwa-SARS esithi www.sars.gov.za, ngaphansi kweSeluleko sezomthetho / umthethonqubo wesibili / Izaziso zeNtela Yemalingeniso / ukungaguquki kwesilinganisonani ngekhilomitha ngalinye uma kukhulunywa ngezimoto.

Qaphela:

- U-80% wezabelo zokuhambela kufanele ufakwe emholweni womsebenzi ngenhloso yokubala i-PAYE. Izinga lamaphesenti lincishiswa libe ngu-20% uma umqashi enelisekile ukuthi okungenani u-80% wezikhawu zokusebenza kwemoto onyakeni wentela kuzokuba maqondana nokwebhizinisi.
- Akukho zindleko zesinikimandla ezingafakelwa isicelo sokukhokhelwa uma umsebenzi engazange azithwale ngokugcwele ezesinikimandla esisetshenziswe emotweni futhi akukho zindleko zokunakekela ezingafakelwa isicelo sokukhokhelwa uma umsebenzi engazithwalanga ngokugcwele izindleko zokunakekela isithuthi (isib. uma isithuthi singaphansi kohlelo lokunakekela).
- Izindleko ezingaguquki kufanele zinciphiswe ngohlelo lokukhokha ngaphambilini i-pro-rata uma isithuthi sisetshenziselwa izinhlelo zebhezini isikhathi esingaphansi konyaka ogcwele.
- Ibanga ngqo elihanjiwe onyakeni wentela kanye namabanga ahanjwe ngenhloso yebhizinisi nokufakazelwa yi-logbook kusetshenziselwa

ukuhlonza izindleko ezingafakelwa isicelo sokukhokhelwa ngaphansi komhlomulo wokuhambela.

Kungenjalo:

Lapho imalisabelo noma imali oyinikwa ngaphambili kohambo kuncike ebangeni ngqo elihanjwe isisebenzi ngehloso yokuyokwenza umsebenzi, akukho ntela ethelwayo kwimalisabelo umqashi asikhokhela isisebenzi kuze kube sesilinganisweni esishicilelwe kusizindalwazi sakwa-SARS esithi www.sars.gov.za, ngaphansi kwezaziso zeseluleko sezomthetho / umthethonqubo wesibili / izaziso zeNtela Yemalingeniso / ukungaguquki kwesilinganisonani ngekhilomitha ngalinye uma kukhulunywa ngezimoto, akukhathaleki ukuthi isithuthi sinanani lini.

Nokho-ke lomgudu omunye awukho uma ezinye izinkokhelo ezingumholo noma imalisabelo (ngale kwezindleko zomgwaqo nezokupaka) uzithole kumqashi ngokuhambisana nokusebenzisa isithuthi.

Okunye ukubanjelwa

Ngale kokubanjelwa okubalulwe ngenhla umuntu angafaka isicelo sokukhokhelwa akubanjelwe ngokuhambisana nengenisomali noma imalisabelo ezimweni ezithile ezibalekayo, isib. izikweletu ezingakhokheleki uma kukhulunywa ngomholo.

Imihlomulo Eyongeziwe

Izimoto Zomqashi

- Inani elithelayo liba ngu-3.5% wenani elibaliwe (izindleko ezingukheshi kubandakanya ne-VAT) ngenyanga ngesithuthi ngasinye. Lapho isithuthi:
 - singaphansi kohlelo lokunakekela lapho umqashi esithenga inani elithelayo liba ngu-3.25% wenani elibaliwe; noma
 - sitholwe ngumqashi ngaphansi kwesivumelwano sokusiselana

inani elithelayo liba yizindleko ezithwalwe ngumqashi ngaphansi kwesivumelwano sokusiselana zihlanganiswe nezindleko zikaphethilomu.

- U-80% wemihlomulo eyongeziwe kufanele ibandakanywe emholweni womsebenzi ngenhloso yokubala i-PAYE. Izinga lamaphesenti lincishiswa libe ngu-20% uma umqashi enelisekile ukuthi okungenani u-80% wezikhawu zokusebenza kwemoto onyakeni wentela kuzokuba maqondana nokwebhizinisi.
- Lapho kubuyezwa imihlomulo eyongeziwe yonyaka wentela iyancishiswa ngokwezinganani lamabanga ahanjiwe ngezinhloso zebhizinisi (nokufakazelwa nge-logbook) zihlukaniswe ngebanga ngqo elihanjiwe onyakeni wentela.
- Lapho kuhlolwa okunye ukuxegiselwa maqondana nezindleko zelayisense, zomshwalense, zokulungisa kanye nezikaphethilomu uma lezo zindleko ngokugcwele zithwalwe ngumsebenzi futhi izindlela ezihanjwe ngokuzuzisa umuntu luqobo zisekelwe nge-logbook.

Imalimboleko engenanzalo noma enenzalo encane

- Okuphuma uma ususa inzalo ebizwe ngezinga elisemthethweni kanye nesamba ngqo senzalo ebiziwe, kufanele kubandakanywe engenisweni-ngodla umholo uwonke.

Izindawo zokuhlala

- Inani lemihlomulo eyongeziwe ezokuhlenganiswa nesamba-ngodla sengeniso ingephansi kunayo yonke imihlomulo ebalwe ngokusebenzisa itulo-kubala/ifomula noma izindleko zomqashi uma umqashi engenabo ubunikazi obugcwele bendawo yokuhlala.
- Itulo-kubala lizosebenza uma indawo yokuhlala ingeyomsebenzi, kepha kalisebenzi uma kuyindawo yokuncebeka eqashwe ngumqashi ezikhungweni angaxhumene nazo.

INTELA YEMALINGENISO: IZINKAMPANI

Iminyaka yokuhlola ephela nganoma yiluphi usuku phakathi komhla lu-1 ku-Ephreli 2022 nomhla zingama-31 kuMashi 2023.

Uhlobo	Isilinganisonani sentela (R)
Izinkampani	28% wemalingeniso etheliswayo

Iminyaka yokuhlola ephela nganoma yiluphi usuku mhla noma emva komhla zingama-31 kuMashi 2023.

Uhlobo	Isilinganisonani sentela (R)
Izinkampani	27% wemalingeniso etheliswayo

INTELANGENISO: IZINKAMPANI EZINCANE

Iminyaka yokuhlola ephela nganoma yiluphi usuku mhla noma phakathi komhla lu-1 ku-Ephreli 2021 nomhla zingama-31 kuMashi 2023.

Imalingeniso Etheliswayo (R)	Isilinganisonani sentela (R)
1 – 91 250	0% wemalingeniso etheliswayo
91 251 – 365 000	7% wemalingeniso elitheliswayo elingaphezu kuka 91 250
365 001 – 550 000	19 163 + 21% wemalingeniso elitheliswayo elingaphezu kuka 365 000
550 001 nangaphezulu	58 013 + 28% wenani elingaphezulu kuka 550 000

Iminyaka yokuhlola ephela nganoma yiluphi usuku mhla noma emva komhla zingama-31 kuMashi 2023.

Imalingeniso Etheliswayo (R)	Isilinganisonani sentela (R)
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1 – 91 250	0% wemalingenisio etheliswayo
91 251 – 365 000	7% wemalingenisio elitheliswayo elingaphezu kuka 91 250
365 001 – 550 000	19 163 + 21% wemalingenisio elitheliswayo elingaphezu kuka 365 000
550 001 nangaphezulu	58 013 + 27% wenani elingaphezulu kuka 550 000

INTELA YESAMBAMALINGENISO KUMABHIZINISI AMANCANE

Iminyaka yokuhlola ephela nganoma yiluphi usuku mhla nomaphakathi komhla lu-1 kuMashi 2022 nomhla zingama-28 kuFebhruwari 2023.

Inzuzo Etheliswayo (R)	Isilinganisonani sentela (R)
1 – 335 000	0% wentela yesambamalingenisio esithelayo
335 001 – 500 000	1% wentela yesambamalingenisio esithelayo esingaphezu kuka 335 000
500 001 – 750 000	1 650 + 2% wentela yesambamalingenisio esithelayo esingaphezu kuka 500 000
750 001 nangaphezulu	6 650 + 3% wentela yesambamalingenisio esitheleyo esingaphezu kuka 750 000

UKUSEBENZA KOKUTHELISA EZINDAWENI ZOKUHLALA

- Abahlali batheliswa engenisweni labo lasemhlabeni jikelele, ngaphansi kwemibandela yokungafakwa kokuthile. Umgomo ovamile ngokuthi intela evelangaphandle kumalingenisio elitholakale emazweni ivunyelwe njengomhlomulo enteleni ekhokhwa eNingizimu Afrika. Lokhu kusebenza kubantu siqu, ezinkampanini, kumifelandawonye emncane, kumathrasti kanye nasemafeni.

UKUTHELISWA KWENZUZOMALI

Inzuzomali eze ngokuchitha impahla iyabandakanyeka kumalingenisio elitheliswayo.

Inani elisebenzayo lentela enkulu:

Abantu siqu nezinkampani zamathrasti akhethekile	18%
	22.4% (izoncipha ibe ngu 21.6%)
Amanye amathrasti	36%

Izimo ezidala ukuchithwa kwempahla zibandakanya ukuthengisa, ukunikela, ukusiselana, ukulahlekelwa, ukufa kanye nokufuduka. Okulandelayo yizimo ezithize ezingafakwa:

- Inzuzo noma ukulahlekelwa okungaba ngu-R2 million lapho kuchithwa indawo yokuhlala esisekelo
- Impahla eningi oyisebenzisela ubuwena
- Imihlomula yomhlalaphansi
- izinkokhelo mayelana nemishwalense yesikhathi eside
- ukungafakwa kwenzuzomali noma ulahlekomali okufika ku-R40 000 kunikwa abantu-siqu kanye namathrasti akhethekile
- ukungafakwa kwamabhizinisi amancane kwemalinzuzo kubantu (okungenani abaneminyaka engu-55 ubudala) okufika ku-R1.8 million uma kuchithwa ibhizinisi elincane linenani lasezimakethe elingevile ku-R10 million
- esikhundleni sokungafakwa ngonyaka, ukungafakwa okubekelwe abantu kungu-R300 000 onyakeni okushonwe ngawo.

INTELA YEMIHLOMULONZUZO

- Intela yemihlomulonzuzo yintela yokugcina kumihlomulonzuzo ngesilinganiso sika-20%, ekhokhwa izinkampani zakuleli nezinkampani okungezona ezakuleli maqondana namasheya asohlwini lwe-JSE noma ezinye izinhlelo zohweboshintshwano oluseNingizimu Afrika. Imihlomulonzuzo ayitheliswa uma umhlomulilifa walowomhlomulonzuzo kuyinkampani yaseNingizimu Afrika, kuyisikhwama somhlalaphansi kumbe

omunye umuntu ongatheliswa. Abahlomulilifa kumihlomulonzuzo abangebona abahlali bangahlomula ngamanani ehlisiwe esilinganiso sentela ezimweni ezithile. Intelu kumele ibanjwe yizinkampani ezikhokha imihlomulonzuzo etheliswayo, noma abaxhumanisi abalawulwayo esimweni lapho imihlomulonzuzo zikumasheya asohlwini lwezimakethe zezabelo. Intelu etheliswa imihlomulonzuzo yesihe (ngale kwemali ezwayo) iyakhokhwa, futhi ithwalwa yinkampani edalula nekhokha imihlomulonzuzo.

ENYE INTELA EBOPHEZELAYO

Ezimweni ezimbalwa, isilinganisonani sentela elisebenzayo singancishiswa ngokuhambisana nesivumelwano sentela phakathi kwezwe lokuzinza kwalowo ongemhlali.

Inzuzobunini (Royalties)

- Intelu yokugcina kusilinganisonani elingu-15%, iyabizwa esambeni senzuzobunini esiphuma emthonjeni waseNingizimu Afrika nesikhokhelwa abangebahlali.

Inzalo

- Intelu yokugcina kusilinganisonani lika-15%, iyabizwa enzalweni ephuma emthonjeni oseNingizimu Afrika, nesikhokhelwa ongemhlali. Inzalo ayikhokhwa uma ikhokhwa nayinoma ngeyiphi ingxenye kahulumeni waseNingizimu Afrika, ibhange, kumbe uma isikweletu sibhaliswe kuhweboshintshwano olugunyaziwe.

Abadlali namaciko basemazweni

- Intelu yokugcina engu-15%, iyabizwa kumholo ophelele esikhokhelwa ongemhlali, ngemisebenzi ayenze eNingizimu Afrika njengeciko kumbe umdlali.

Ukuchitha impahla engenakunyakaziswa

- Intelu yesikhashana iyabanjwa egameni lomdayisi wempahla engenakunyakaziswa ongemhlali eNingizimu Afrika, nezokwelekwa enteleni ejwayelekile ebizwa kulabo abangebahlali. Intelu ezokubanjwa ezinkokhelweni zalabo abangebahlali isezingeni

lika-7.5% kumuntu ongemhlali, u-10% enkampanini okungeyona eyakuleli kanye no-15% kuthrasti engeyona eyakuleli ethengisa ngempahla engenakunyakaziswa.

EZINYE IZINTELA IZINTELO NEZINTELISO

Intelantengo (i-VAT)

I-VAT iyabizwa ngezinga elivamile lika-15% kubasabalalisi bempahla nemisebenzi okwenziwa ngabathengisi abagunyaziwe.

Umthengisi odayisa izinto ezithelayo ezingaphezu kuka-R1 million ngonyaka angafaka isicelo sokubhalisela intelantengo (i-VAT). Umthengisi owenza izinto ezitheliswayo ezingaphezu kuka-R50 000 kepha zingevi ku-R1 million ngonyaka angafaka isicelo sokuzibhalisa ngokuzithandela. Eminye imikhiqizo ifakwe ngaphansi kohlelo lokungabi nantela kumbe zingafakelwa i-VAT.

Intelo Yokudlulisela (Intela Yempahla)

Intelo Yokudlulisela ikhokhwa ngalezizilinganisonani ezilandelayo uma ukuhwebelana kungekho ngaphansi kwe-VAT:

Ukuthenga isakhiwo kwabantu bonke:

Inani lesakhiwo (R)	Isilinganisonani
1 – 1 000 000	0%
1 000 001 – 1 375 000	3% wenani elingaphezu kuka R1 000 000
1 375 001 – 1 925 000	R11 250 + 6% wenani elingaphezu R 1 375 000
1 925 001 – 2 475 000	R44 250 + 8% wenani elingaphezu kuka R 1 925 000
2 475 001 – 11 000 000	R88 250 + 11% wenani elingaphezu kuka R2 475 000
11 000 001 nangaphezulu	R1 026 000 + 13% wenani elevile ku R11 000 000

Intela Yempahla (Estate Duty)

- Intela Yempahla ihlawuliswa empahleni yabahlali kanye nasempahleni yaseNingizimu Afrika yabangebahlali bese kususwa okubanjwayo okuvumelekile. Intelo ihlawuliswa enanini elitheliswayo lempahla ngesilinganisonani esingu-20% ku-R30 millionwokuqala, bese kubangesilinganisonani lika-25% ngaphezulu

kuka-R30 million.

- Ukubanjelwa okuyisisekelo okungu-R3.5 million kuvunyelwe lapho kuhlonzwa ukufaneleka kwamafa ukukhokha intela yempahla kanye nokufaneleka ukubanjelwa kwezibopho, iminikelo eya ezinhlanganweni ezizuzisa umphakathi kanye nezindlu ezizosalela owakwakhe ophilayo.

Intela Yeminikelo (Donations Tax)

- Intela yeminikelo ibizwa ngesilinganisonani lentela engaguquki esingu-20% wenani lempahla enikelwayo kusukela mhla lu-1 kuMashi 2018 engevile ku-R30 million, nangesilinganisonani esingu-25% enanini eliqongelelwayo lempahla enikelwe kusukela mhla lu-1 kuMashi 2018 elevile ku-R30 million.
- U-R100 000 wokuqala wempahla enikelwayo onyakeni ngamunye ngumuntu ngokwendalo alitheliswa intela yeminikelo.
- Umakungumkhokhintela ongeyena umuntu ngokwendalo, iminikelo engatheliswa igcina ngeziphonje ezingevi enanini eliphelele lika-R10 000 ngonyaka.
- Ukudedelelana impahla okuphakathi kwabaganeneyo naphakathi kwamaqembu ezinkampani zaseNingizimu Afrika kanjalo neminikelo eya ezinhlanganweni ezithize ezizuzisa umphakathi akutheliswa intela yeminikelo.

Intela Yokudlulisa Izasabelo

- Intela ibizwa ngesilinganisonani elingu-0.25% ekudlulisweni kwezabelo ezisohlwini nezingekho ohlwini lwezimakethe. Izabelo zakhiwe ngamasheya ezinkampanini kumbe inzalo etholwa ngamalungu kumifelandawonye emincane.

Intela ngokuhamba ngebhanoyi Emazweni Omhlaba

- Ngu-R190 kumgibeli ngamunye ohambangebhanoyi eliya emazweni ngaphandle kwaya eBotswana, eLesotho, eNamibhiya, naseSwatini,

nokulapho kubiza intela ka-R100.

Inteliso Yokuthuthukisa Amakhono

- Inteliso yokuthuthukisa amakhono ikhokhwa ngumqashi kusilinganisonani elingu-1% wesamba somholo awukhokhela izisebenzi. Abaqashi abaholela ngaphansi kwesamba esingu-R500 000 bayaxolelwa ekukhokheni Inteliso Yokuthuthukisa Amakhono.

Izinkokhelo Zomshwalense Wokungasebenzi

- Izinkokhelo zomshwalense wokungasebenzi zikhokhwa nyanga zonke ngumqashi ngaphansi kohlelo oludinga 1% wezinkokhelo zomqashi no-1% wezinkokhelo zezisebenzi, kususelwa emholoweni wezisebenzi ongaphansi kwesamba semali esithile.
- Abaqashi abangabhalisiwe kwi-PAYE noma ku-SOL kufanele bakhokhe izinkokhelo kuKhomishana Wemishwalense Wokungasebenzi.

INZALO YAKWASARS

Izinga lenzalo (kusukela mhla lu-1 kuFebhruwari 2022)	Rate
Imihlomulo eyongeziwe-imalimboleko engenanzalo noma enenzalo encane (isilinganisonani esisemthethweni)	5% ngonyaka
Izinga lenzalo (kusukela mhla lu-1 kuMashi 2022)	Rate
Ukukhokhwa kwentela emva kwesikhathi noma ngaphansi kwenani elibekiwe	7.25% ngonyaka

Ukubuyiselwa kwemali ekhokhwe ngaphezulu kuntela yesikhashana	3.25% ngonyaka
Ukubuyiselwa kwentela lapho ukudlulisela udaba kuphumelele noma 7.25% ngonyaka kugunyazwe ngu-SARS	7.25% ngonyaka
Ukubuyiselwa kwe-VAT emva kwesikhathi esibekiwe	7.25% ngonyaka
Ukukhokha i- VAT ngemva kwesikhathi	7.25% ngonyaka
Ulawulo Lwempahla Emngceleni neNtela yempahla	7.25% ngonyaka

Okuqokonyisiwe KUSABIWOMALI

Ukuhlinzeka usizo lwentela ngokuhlelemba izinga lentela yemalingeniso kanye nezephulelo ngokwehla kwamandla emali



Ukuncishishwa kwentela yemalingeniso yenkampani ibe amaphesenti angama-27 eminyakeni yentela ephela mhla noma emva 31 kuMashi 2023



Ukunyuka okuphakathi kuka-4.5 kanye no-6.5 wamaphesenti kuzintela nezintelo kutshwala nakugwayi



Alukho ushintsho kunteliso evamile yesinikimandla - A nakunteliso yesikhwama sezingozi zomgwaqo



Ukunyusa imihlomulo yanyanga zonke yabaqashi ngaphansi isikhuthazi sentelakusebenza ngamaphesenti angama-50



Inteliso ekhuthaza ezempilo eziphuzweni inyuswe ngo-0.1 wesenti yaya kumasenti ama-2.31 ngegremu ngalinye kusukela mhla lu-1 ku-Ephreli 2022



Inteliso yezikhwama zocwazi inyuswe ngamasenti ama-3 yaya kumasenti angama-28 isikhwama ngasinye kusukela mhla lu-1 ku-Ephreli 2022

