



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA



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## ISITATIMENDE SABEZINDABA ESIHLANGANISIWE

### UMGCINIMAFKA KAZWELONKE KANYE NOPHIKO LWEMALINGENISO EQOQWAYO LWASENINGIZIMU AFRIKA

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### EKUKHISHWENI KOHLELO LONYAKA LWE-14 LWEZIBALO ZENTELA

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**PRETORIA, NGOLWESIBILI 25 KUMASINGANA 2022**

UMgcinimafa kaZwelonke kanye noPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika bashicilele uhlelo lonyaka we-14 lweziBalo zeNtela.

Uhlelo lowezi-2021 luhlinzeka ngohlojikelele lwentela yemali engenayo eqoqiwe kanye nolwazi lwamaphepha entela lweminyaka yentela yangowezi-2017 kuya kowezi-2021, kanjalo neminyaka yezimali yangowezi-2016/17 kuya kowezi-2020/21.

Imali eqoqiwe kunyakamali wezi-2020/21 ilinyazwe kakhulu imigomo yomvaelandlini ngenxa yobhubhane lwe-COVID-19 kanye nomnotho ovele udonsa kanzima owehle ngo-7% kunyaka wezi-2020. Isamba sentela eqoqiwe kunyakamali wezi-2020/21 sinciphe ngo-7.8% saba ngu-R1 249.7billion sisuka ku-R1 355.8billion owaqoqwa ngonyaka owedlule.

Amaphuzu asemqoka ohlelweni lowezi-2021 yilawa:

- Isamba sentela eqoqwe uSARS sinyukile sisuka ku-R1 144 billion kunyakamali wezi-2016/17 saba ku-R1 249.7 billion kunyakamali wezi-2020/21, esikhule ngesilinganisonani elihlanganisiwe (CAGR) lika-2.2% kulesi sikhathi. Lokhu kungaphansi kakhulu kune-CAGR ka-9.0% eyatholakala ezikhathini ezinhlanu kusukela kowezi-2011/12 kuya ku- 2016/17
  - I-Personal Income Tax (PIT) iku-39.1%, i-Corporate Income Tax (CIT) iku-16.4% kanti iNtelantengo (VAT) iku- 26.5%, kanti uma zihlangene iyona enemithombo eminingi yentela yemali engenayo kanti futhi ifaka 81.9% wentela yemali engenayo eqoqiwe isiyonke.

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- Inani lentela uma liqhathaniswa neGDP lehlile lisuka ku-23.8% kunyakamali wezi-2019/20 laya ku-22.5% kunyakamali wezi-2020/21. Imbangela yalokhu kwaba ukuncipha kwemali eqoqiwe yonyaka eqoqwe kuntela yengenisomali lomuntu, intelantengo, kanye nezintelo ezithile zakuleli.
- KuSahluko 2: iNtela Yengenisomali yomuntu, ukuhlonzwa kwabantu nendawo ekuhlolweni kwabakhokhintela abahlolwe kwaze kwaba sekupheleni kukaMandulo wezi-2021 kwaveza imiphumela ethakazelisayo yentela:
  - 2 091 559 (40.1%) wabakhokhintela abahloliwe babebhaliswe e-Gauteng;
  - 687 261 wabakhokhintela abahloliwe bahlala ku-Johannesburg Metro kanti babethelise kungeniso eliyidonswantelo elijwayelekile elingu- R481 209;
  - 1 365 098 (26.2%) wabakhokhintela abahloliwe bebephakathi kweminyaka engama-35 kuya kwengama-44 yobudala;
  - 2 792 845 (53.6%) wabakhokhintela abahloliwe bekungabakhokhintela abangabantu besilisa; 2 420 951 (46.4%) bekungabantu besifazane;
  - Abakhokhintela abahloliwe banengeniso eliyidonswantelo lika-R1.8 trillion kanye nesikweletusibopho esingu-R407.2 billion. Isilinganisonani sabo sentela sasingu-22.4% uma kuqhathaniswa no-22.3% wonyaka wentela owedlule; kanti
  - Ingeniso elivela emiholweni kanye nakwezinye izimali kanjalo nempesheni, isikhathi sokusebenza esevile kwesivamile kanye nama-anyuwithi kwenze u-91.6% wesamba sengeniso eliyidonswantelo.
- Izibalo kuSahluko 3 mayelana neNtela Yengenisomali yezinkampani ziveza ukuthi ezinkampanini eziyizi-812 306 ezihloliwe kuze kube kuMandulo 2021 ngonyaka wentela wangowezi-2019, ezingu-24.0% zibe zinhle kungeniso eliyidonswantelo, kwathi ezingu-48.3% zaba nengeniso eliyidonswantelo elilingana nemali engekho kanti ezisele ezingu-27.7% zibike ukulahlekelwa emva kokuhlolwa.
- Isahluko 4 siveza ukuthi ngonyaka wezi-2020/21, 79.3% wabathengisi abakhokha i-VAT kwakuyizinkampani noma ama-close corporation. Zibe negalelo elingu-92.9% kuzinkokhelo ze-VAT kuleli zaphinde zakhokha izimali ezibuyiswayo ze-VAT ezingu-91.2%. Yize abantu (abanikazi zinkampani ngabodwana) benza u-15.3% wabathengisi abakhokha i-VAT, babe negalelo elingu-2.4% kuzinkokhelo ze-VAT kuleli baphinde bathole u-1.2% wezimali ezibuyiswayo ze-VAT.

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- Njengoba kuchaziwe kuSahluko 5, i-VAT yempahla ethelekiswayo kanye neNtelo yoMnyango wokuThelisa ibe ngu-13.3% kanye no-3.8% wenani eliphelele leNtela yemali engenayo ngokulandelayo; okube ngu-17.1% uma ihlanganisiwe, ebingaphansi kancane kwevamile engu-17.5% kule minyakamali emihlanu eyedlule. Ukwabiwa kwalezi zintela ku-GDP kwehle kwaya ku-3.8% kusuka eminyakeni emihlanu eyendulela lo ku-4.1% ovamile, i-VAT yempahla ethelekiswayo ibe ngu-3.0% kwathi iNtelo yoMnyango wokuThelisa yaba ngu-0.8%.
- Ngonyakamali wezi-2020/21.
  - Igalelo elikhulu elenziwa yizigaba ze-HS kuziNtelo zoMnyango wokuThelisa ngonyaka wezi-2020/21, njengoba kutshengisiwe kuMfanekiso 5.2, bekuyizimoto, iziNdiza nemikhumbi (20.1%); izindwangu nezingubo zokugqoka (19.0%); nemishini nezinto ze-elektronikhi (13.8%) kanjalo nokudla, iziphuzo nogwayi (13.4%) .
  - Impahla engeniswa ezweni ngaphansi kwesigaba sokudla, iziphuzo nogwayi yenze intela efinyelela ku-97.5% wesamba se-Specific Excise Duty, ngegalelo elikhulu elenziwe ugwayi (37.1%) osuka ikakhulu eSwitzerland; kanye nogologo (35.4%) osuka e-United Kingdom.
  - Izingxenywe zezimoto, izindiza nemikhumbi (56.7%) kanjalo nemishini nezinto ze-elektronikhi (38.6%) zona zibe negalelo elikhulu kusamba se-Ad valorem Duty; ngo-30.1% wesamba sokuqala esibandakanya izimoto zikanokusho ezivela eGermany, kanye no-63.2% owokugcina wesamba wona wenziwe izinsiza ze-elektronikhi ikakhulu ezivela eChina.
  - Isilinganisonani esiphelele sentela yoMnyango wokuThelisa ngonyaka wezi-2020/21 besingu-2.8% uma siqhathaniswa nesangonyaka owedlule esasingu-3.2%. Imikhiqizo ehamba phambili enesilinganisonani esiphezulu sentela yempahla kwaba yizicathulo nezinto zokuhloba eziwu-24.5%; izikhumba ziwu-19.5%; izindwangu nezingubo zokugqoka ziwu-14.5%; ukudla, iziphuzo nogwayi kungu-9.8% kanjalo nezimoto, izindiza nemikhumbi zingu-6.9%.
- Okokugcina, iSahluko 6: Ezinye izintela nokuQoqwayo kuhlinzeka ngolwazi lwezintela ezifana neNtela yeNzuzo i-Capital Gains Tax (CGT), iNtela yokuDlulisela i-Transfer Duty, imivuzo yemithombo yepetroliyamu i-Mineral and Petroleum Resources Royalty (MPRR), izinkokhelo ze-Southern African Customs Union (SACU) kanye nezimali ezibuyiswayo zika-Diesel. Ngonyaka wezi-2020/21, kwenziwa i-CGT engu-R16.4 billion kuyo u-R8.4 billion wawuvela kubantu ngabanye nakumathrasti kanti u-

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R7.9 billion wawuvela ezinkampanini. Uma kuhlanganisiwe kwenziwe u-R173.1 billion kusukela ekwethulweni kwe-CGT kuMfumfu wezi-2001, kuyo u-R80.9 billion wawuvela kubantu ngabanye nakumathrasti kanti u-R92.1 billion wawuvela ezinkampanini.

Amadokhumenti eziBalo zeNtelo owezi-2021 ayatholakala kusizindalwazi sakwaSARS nesakuMgcinimafa kaZwelonke kulawa makheli [www.sars.gov.za](http://www.sars.gov.za) kanye no-[www.treasury.gov.za](http://www.treasury.gov.za)

Abakwa-SARS noMnyango woMgcinimafa kaZwelonke bayakwemukela ukuphawula nezincomo okuqhubeka nokuthuthukisa ukusetshenziswa kokushicilelwe ekuhlolweni kwenqubomgomo, kanye nokuthola imibono emisha ngesimo senhlalo nezomnotho eNingizimu Afrika. Lokhu kungahlinzekwa ngokuthumela i-imeyili ku-[taxstatistics@sars.gov.za](mailto:taxstatistics@sars.gov.za)

Ukuze ukwazi ukungena kuleli khasi ngezilimi ezehlukene sicela ucofe lokhu okuzokuxhumanisa nazo ngezansi:

- IsiZulu
- Sesotho
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IYAPHELA

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