



national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



ISITATIMENDE SABEZINDABA ESIHLANGANISIWE

UMGCINIMAFKA KAZWELONKE KANYE NOPHIKO LWEMALINGENISO EQOQWAYO LWASENINGIZIMU AFRIKA

EKUKHISHWENI KOHLELO LONYAKA LWE-15 LWEZIBALO ZENTELA

PRETORIA, NGOLWESIHLANU MHLA ZI-3 KUNDASA 2023

UMgcinimafa kaZwelonke kanye noPhiko Lwemalingenisio Egoqwayo LwaseNingizimu Afrika bashicilele uhlelo lonyaka we-15 lweziBalo zeNtela.

Uhlelo lowezi-2022 luhlinzeka ngohlolajikelele lwentela yemali engenayo eqoqiwe kanye nolwazi lwamaphepha entela lweminyaka yentela yangowezi-2018 kuya kowezi-2022, kanjalo neminyaka yezimali yangowezi-2017/18 kuya kowezi-2021/22.

Ukusimama komnotho emva kobhubhane kwehlukile kunalokhu okubi okwethusa umnotho. Emva kwesimo esibucayi sezomnotho emhlabeni wonke kunyaka we-2008/09, kwakuyiminyaka embalwa ngaphambi kokuba imali eqoqwayo yentela ibuyele emazingeni angaphambi kwesikhathi sesimo esibucayi njengengxenywe yemalingenisio nokusetshenziswa kwemali. Ngenxa yokusimama okunamandla komnotho emva kobhubhane, imali eqoqiwe yentela inyuke ngo-R314.1 billion yaya ku-R1 563.8 billion kunyaka ophela mhla zingama-31 kuNdasa 2022. Ukusimama kwentela eqoqwayo kubonakale kuzo zonke izinhlobo zezintela, kodwa ikakhulukazikuntelangeniso yezinkampani ngenxa yokunyuka kuntengo yempahlamkhiqizo, kanjalo nezintela zakuleli ezimpahleni nasemisebenzini, okwakuthinteka kakhulu ngenxa yezimiso zomvandlelandlini okwabangelwa ubhubhane.

Amaphuzu asemqoka ohlelweni lowezi-2022 yilawa:

- Isamba sentela eqoqwe uSARS sinyukile sisuka ku-R1 216.5 billion kunyakamali wezi-2017/18 saya ku-R1 563.8 billion kunyakamali wezi-2021/22, esikhule ngesilinganisonani elihlanganisiwe (CAGR) lika-6.5% kulesi sikhathi. Lokhu

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kungaphansi kakhulu kune-CAGR ka-8.4% eyatholakala ezikhathini zeminyaka emihlanu kusukela kowezi-2012/13 kuya ku- 2017/18.

- Intelangenisio yomuntu (i-PIT) iku-35.5%, iNtelantengo (VAT) iku- 25.0%, kanti Intelangenisio Yezinkampani (i-CIT) iku-20.7% kanti uma zihlangene iyona enemithombo eminingi yentela yemali engenayo kanti futhi ifaka 81.2% wentela yemali engenayo eqoqiwe isiyonke.
 - Inani lentela uma liqhathaniswa neGDP lehlile lisuka ku-23.8% kunyakamali wezi-2019/20 laya ku-24.9% kunyakamali wobuyekezo.
- KuSahluko 2: Ngomhla zingama-31 kuNdasa 2021, uhla lonyaka lweNtela Yemalingenisio Yomuntu (i-PIT) lunyuke ngo-4.1% laya kubantu abayi-23.9 million. isibalo sabantu okulindeleke ukuba bathumele amaphepha abo entela babeyi-7.1 million ngonyaka wentela wezi-2018. Lesi sibalo sehlile saba ku-6.8 million kunyaka wezi-2020 baphinde saya ku-6.4 million kowezi-2021, ngenxa yokunyuka kwesilinganisio esibekiwe kulabo abafanele ukubuyisa amaphepha entela, kuleminyaka embalwa eyedlule. Umphakathi wabakhokhintela abahlonzelwa ukuhlolwa ngohlelo oluzenzekelayo ngesikhathi sentela sowezi-2020 wanyuka kakhulu waba ngaphezulu kancane kuka-3.4 million. Imininingo yabantu abangabakhokhintela abahloliwe yaveza ukuthi, kubakhokhintela aba-6 388 532 okulindeleke ukuba bathumele amaphepha abo entela kunyaka wentela wezi-2021, bayi-5 508 525 (86.2%) abakhokhintela abahloliwe. KuSahluko 2: iNtela Yengeniso yomuntu, ukuhlonzwa kwabantu nendawo ekuhlolweni kwabakhokhintela abahlolwe kwaze kwaba sekupheleni kukaMandulo wezi-2022 ngonyaka wezi-2021 kwaveza imiphumela ethakazelisayo yentela:
 - 2 177 191 (39.5%) wabakhokhintela abahloliwe babebhaliswe e-Gauteng;
 - 726 663 wabakhokhintela abahloliwe bahlala ku-Johannesburg Metro kanti babetheliswe kungeniso eliyidonswantelo elijwayelekile elingu-R446 739;
 - 1 432 673 (26.0%) wabakhokhintela abahloliwe bebephakathi kweminyaka engama-35 kuya kwengama-44 yobudala;
 - 2 859 926 (51.9%) wabakhokhintela abahloliwe bekungabakhokhintela abangabantu besilisa; 2 613 130 (47.4%) bekungabantu besifazane; kanti abangahlonzwanga ngokobulili bangu-35 469 (0.6%);
 - Abakhokhintela abahloliwe banengeniso eliyidonswantelo lika-R1.8 trillion kanye nesikweletusibopho esingu-R388.1 billion. Isilinganisonani sabo sentela

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sasingu-21.4% 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-77.2% wesamba sengeniso eliyidonswantelo.
- Izibalo kuSahluko 3 mayelana neNtela Yengenisomali yezinkampani (i-CIT) ziveza ukuthi ezinkampanini eziyizi-1 028 832 ezihloliwe kuze kube kuMandulo 2022 ngonyaka wentela wangowezi-2020, ezingu-21.4% zibe zinhle kungeniso eliyidonswantelo, kwathi ezingu-53.2% zaba nengeniso eliyidonswantelo elilingana nemali engekho kanti ezisele ezingu-25.4% zibike ukulahlekelwa emva kokuhlolwa.
- Isahluko 4 siveza ukuthi ngonyaka wezi-2021/22, 80.0% wabathengisi abakhokha iNtelantengo i-VAT kwakuyizinkampani noma ama-close corporation. Zibe negalelo elingu-92.7% kuzinkokhelo ze-VAT kuleli zaphinde zakhokha izimali ezibuyiswayo ze-VAT ezingu-91.9%. Yize abantu (abanikazi zinkampani ngabodwana) benza u-14.8% wabathengisi abakhokha i-VAT, babe negalelo elingu-2.3% kuzinkokhelo ze-VAT kuleli baphinde bathole u-1.2% wezimali ezibuyiswayo ze-VAT.
- Njengoba kuchaziwe kuSahluko 5, i-VAT yempahla ethelekiswayo kanye neNtelo yoMnyango wokuThelisa ibe ngu-13.1% kanye no-3.7% wenani eliphelele leNtela yemali engenayo ngokulandelana; okube ngu-16.8% uma ihlanganisiwe, ebingaphansi kancane kwevamile engu-17.2% kule minyakamali emihlanu eyedlule. Ukwabiwa kwalezi zintela ku-GDP kunyuke kwaya ku-4.2% kusuka eminyakeni emihlanu eyendulela lo ku-4.0% ovamile, i-VAT yempahla ethelekiswayo ibe ngu-3.3% kwathi iNtelo yoMnyango wokuThelisa yaba ngu-0.9% ngonyakamali ngokulandelana.
- Ngonyakamali wezi-2021/22.
 - Intelantengo yempahla engeniswa ezweni yaqoqwa kakhulu ekungenisweni kwemishini nezinto ze-elekthriki (25.6%); imikhiqizo yekhemikhali (14.2%); izimoto, izindizamshini nemikhumbi (9.7%); ukuhlinzekelwa okukhethekile (8.9%); izinsimbi (7.5%); ucwazi nerabha (5.5%); izindwangu nezingubo zokugqoka (5.0%) kanjalo nemikhiqizo yezimbiwa phansi (4.0%).

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- Ababe negalelo elikhulu kuntela yezimpahla kowezi-2021/22, kwaba izimoto, izindizamshini nemikhumbi (22.7%); izindwangu nezingubo zokugqoka (17.3%); ukudla, iziphuzo kanye nogwayi (14.8%) kanjalo nemishini nezinto ze-elektronikhi (13.3%).
- Isilinganisonani esiphelele sentela yoMnyango wokuThelisa ngonyaka kwaba ngu-11.9% uma kuqhathaniswa no-12.0% wonyaka owedlule. Imikhiqizo ehamba phambili enesilinganisonani esiphezulu sentela yempahla kwaba yizicathulo nezinto zokuhloba eziwu-43.6; izikhumba ziwu-37.0%; izindwangu nezingubo zokugqoka ziwu-30.0%.
- Okokugcina, iSahluko 6: Ezinye izintela nokuQoqwayo kuhlizeka 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-2021/22, kwenziwa i-CGT engu-R16.2 billion kuyo u-R7.7 billion wawuvela kubantu ngabanye nakumaqomangcebo kanti u-R8.5 billion wawuvela ezinkampanini. Uma kuhlanganisiwe kwenziwe u-R189.3 billion kusukela ekwethulweni kwe-CGT kuMfumu wezi-2001, kuyo u-R88.6 billion wawuvela kubantu ngabanye nakumathrasti kanti u-R100.6 billion wawuvela ezinkampanini. izinkokhelo zeNzuzobunini Yezimbiwa Nokusaphethilomu (MPRR) ezenziwa ilaba abambayo ikhule kakhulu ngo-R14.2 billion (100.0%) yaya ku-R28.5 billion ngenxa yokwenza kangcono okukhulu kuntengiso yempahlamkhiqizo efana neplathinamu, insimbi kanjalo namalahle. Lokhu kukhula kukhule ngezinga elikhulu kakhulu uma kuqhathaniswa nokukhula konyakamali wezi-2016/17 kuka-R2.1 billion (56.5%).

Amadokhumenti eziBalo zeNtelo owezi-2022 ayatholakala kusizindalwazi sakwaSARS nesakuMgcinimafa kaZwelonke kulawa makheli www.sars.gov.za kanye no-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

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eNingizimu Afrika. Lokhu kungahlinzekwa ngokuthumela i-imeyili ku-taxstatistics@sars.gov.za

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

- IsiZulu
- Sesotho
- Afrikaans
- Sepedi
- Xitsonga

IYAPHELA

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