SARS Online

**ISITATIMENDE ESIHLANGANYELWE**

**UMGCINIMAFA KAZWELONKE NOPHIKO LWEMALINGENISO EQOQWAYO LWASENINGIZIMU AFRIKA**

**NGOKUKHISHWA KOSHICILELO LONYAKA LWE-16 LWEZIBALO ZENTELA**

**PRETORIA, NGOLWESIHLANU 22 ZIBANDLELA 2023**

UMgcinimafa kaZwelonke noPhiko lweMalingeniso Eqoqwayo LwaseNingizimu Afrika (SARS) ngokuhlanganyelwa bakhiphe ushicilelo lonyaka lwe-16 lweZibalo zeNtela. Ushicilelo langowezi-2023 luhlinzeka iso elibanzi ngolwazi ngentela eqoqiwe kanye nokubuyiswa kwamafomu emininingwane ngentela kweminyaka wezi-2019 kuya kowezi-2023, neminyakamali yangowezi-2018/19 kuya kowezi-2022/23.

Umyalelo kaSARS ukuqoqa imali yentela ngokuqinisekisa izinga eliphezulu lokuthobela imithetho-nqubo yentela nokulawulwa kwempahla emngceleni. Kunyakamali wezi-2022/23, uSARS uqoqe imali yentela engacozuliwe engu-R2.07 trillion (R183 billion noma engu-9.7% ngaphezu kweyangonyaka owedlule), wabuyisela izintela zenani elingu-R381 billion (R60 billion noma ezingu-18.7% ngaphezu kwezangonyaka owedlule), kwaba nemali yentela elinganiselwa ku-R1.69 trillion emva kokucozulwa (R123 billion noma engu-7.8% ngaphezulu kweyonyaka owedlule).

Ukusimamajikelele kwesisekelo sentela namanani aphezulu kunokuvamile yikho okweseke ukukhula emalini yentela eqoqiwe. Kodwa-ke, kube nobungozi obunigni obube nesandla ekuqoqweni kwemali yentela konyakamali wezi-2022/23, okubandakanya imithelela yesikhathi eside yengcindezi kwezepoilitiki jikelele emhlabeni, ubungozi bokuphakelwa kwamandla, ingcindezi kuhlelokuxhumana lokusebenza, ukungabikho kozinzo kwezemisebenzi nezenhlalakahle, kanjalo nokuntenga kokukhula komnotho emhlabeni wonke nakuleli kanye nokunyuka kobungozi bokwehla kwamandla emali.

Imali eqoqiwe ngokuthobela etholakale ngezenzo ezithile nemizamo eqondene ngqo nalokhu okwenziwe uSARS kuzuze imali engu-R231.8 billion kunyakamali wezi-2022/23, okungu-R16 billion noma u-7.5% ngaphezu kweyangonyaka owedlule. Intengo ephelele yohwebo oluxhunyaniswe nguSARS kunyakamali wezi-2022/23 kwaba ngu-R3.9 trillion, enyuke ngo-R0.6 billion noma 18.4% kusukela ngonyaka owedlule.

Izinombolo ezisemqoka kuZibalo zeNtela kowezi-2023:

* Isahluko 1 sombiko siveza ukuthi isamba sentela eqoqwe nguSARS sinyukile sisuka ku-R1 287.7 billion kowezi-2018/19 saya ku-R1 686.7 billion kowezi-2022/23, sikhule ngesilinganisonani esihlanganisiwe sonyaka (i-CAGR) sika-7.0% ngalesi sikhathi. Lokhu kungaphansi kwesilinganisonani sika-7.4% esatholakala esikhathini esedlule esiphakathi kowezi-2013/14 nowezi-2018/19.
  + Uma ihlanganisiwe, imithombo emikhulu yentela yiNtela Yemalingeniso Lomuntu (i-PIT) ngo-35.7%, iNtelantengo (i-VAT) ngo-25.0% kanye neNtela Yengeniso Yezinkampani (i-CIT) ngo-20.6%. Le mithombo yemali yentela yenza u-81.3% wesamba sentela eqoqiwe. Inteliso Yezinikamandla, kanye nentela yempahla kanye nentelo yokulawulwa kwempahla emngceleni, kona kube ngu-12.4%, kanti ezinye ezintela zona zenza u-6.2%.
  + Isilinganisonani sentela uma iqhathaniswa ne-GDP sinyukile sisukela ku-23.7% kowezi-2018/19 saya ku-25.1% kowezi-2022/23, okuyisilinganisonani esiphezulu kakhulu esake saba khona kusukela kowezi-1994/95. Ukutakuleka kwezomnotho emva kwe-COVID-19 yikho okusekele ukukhula kwemali eqoqiwe, okubangele ukukhaphuzela kwesilinganisonani sibe ngu-2.0 kowezi-2021/22, okulinganiselwe ku-1.2 kunyakamali wezi-2022/23.
* Isahluko 2 soshicilelo siqhakambisa ukuthi mhla zingama-31 Ndasa 2022, uhla lwe-PIT lukhule ngo-4.1% ngonyaka lwaya ku-24.8 million wabantu (lwaphinde lwanyuka ngo-4.5% lwafinyelela ku-25.9m ekupheleni kukaNdasa 2023). Isibalo sabantu okulindele ukuba bathumele amafomu emininingwane ngentela sasingu-7.1 million kunyaka wentela wezi-2019. Lesi sibalo sehlile saya ku-6.8 million kunyaka wentela wezi-2021 kodwa sanyuka futhi saya ku-7.1 million kunyaka wentela wezi-2022. Lezi zinguquko ezibalweni zibangelwe kakhulu yizinguquko ezingeni eliphansi lomkhawulo wabantu abathumela babuyise amafomu emininingwane ngentela. Imininingo ehloliwe yashicilelwa yabantu abangabakhokhintela iveze ukuthi kubakhokhintela abayi-7 068 925 obekulindeleke ukuba bathumele amafomu emininingwane ngentela kunyaka wentela wezi-2022, bayi-5 989 787 (84.7%) abakhokhintela abahloliwe. Uhlaziyo lwentela yengeniso lomuntu, indawo, indawo yokuhlala, kanye nokunye kohlolo lwabakhokhintela abahloliwe ekupheleni kukaNcwaba 2023 konyaka wentela wezi-2022 kuveze ukuthi:
  + 2 319 473 (38.7%) wabakhokhintela abahloliwe babhaliswe eGauteng.
  + 775 508 (36.3%) wabakhokhintela abahloliwe bahlala e-Johannesburg Metro kanti babetheliswa kungeniso elitheliswayo elingu-R472 982.
  + 1 533 415 (25.6%) wabakhokhintela abahloliwe kwakungabantu abaneminyaka yobudala esukela kwengama-35 kuya kwengama-44.
  + 3 070 111 (51.3%) wabakhokhintela abahloliwe kwakungabantu besilisa; abangu-2 884 706 (48.2%) kwakungabesifazane.
  + Abakhokhintela abahloliwe babike ingeniso elitheliswayo lika-R2.1 trillion kanye nezikweletusibopho esingu-R447.6 billion. Isilinganisonani esivamile sasingu-21.8% uma siqhathaniswa no-21.3% kunyaka wentela owedlule.
  + Ingeniso elivela emiholweni, kumpesheni, esikhathini esevile kwesivamile kanye nama-anyuwithi kona kube ngu-75.5% wesamba sengeni elitheliswayo.
* Izibalo zeNtela Yengeniso Yezinkampani (i-CIT) kuSahluko 3 ziveze ukuthi ezinkampanini eziyi-1 057 040 ezihloliwe ngomhla zingama-30 Mandulo 2023 kunyaka wentela wezi-2021, ezingu-20.7% zidalule ingeniso elitheliswayo elihle, ezingu-52.6% bezinengeniso elitheliswayo eliyize, kanti lezi ezisele ezingu-26.7% zibike ukulahlekelwa ekuhlolweni kwazo. Ezinkampanini ezihloliwe, izinkampani ezingu-432 ezinkulu (0.2% wezinkampani ezinengeniso elitheliswayo elihle) bezinengeniso elitheliswayo elingaphezulu kuka-R200 million kanti bezenze u-67.1% we-CIT ehloliwe. Imboni yokungenelela yezimali, imishwalense, ukuthengiswa kwezindlu, kanye nosizo lwamabhizinisi kona kubalele u-253 241 (24.0%) wezinkampani ezihloliwe kanti zibe ngu-30.8% we-CIT ehloliwe, ezibe negalelo elikhulu kuzo zonke izimboni.
* Isahluko 4 siveza ukuthi kowezi-2022/23, u-80.8% wabathengisi abakhona kuNtelantengo kwakuyizinkampani kanye nama-close corporations. Laba bathengisi babe negalelo elingu-92.6% ezinkokhelweni ze-VAT yakuleli baphinde bathola u-92.8% we-VAT ebuyele abakhokhintela. Yize abantu (abanini ngabodwana) benze u-11.5% wabathengisi abasebenzayo, babe negalelo elingu-1.9% ezinkokhelweni ze-VAT yakuleli kanti bona bathole u-0.7% we-VAT ebuyayele abakhokhintela.
* Njengoba kucacisiwe kuSahluko 5, i-VAT yempahla engeniswe ezweni kanye nentelo yokulawulwa kwempahla emngceeni kona kubalelwe ku-15.1% kanye no-4.4% wesamba sentela eqoqiwe, ngokulandelana. Uma kulinganiswa, le mithombo yemali eqoqiwe ibalelwe ku-19.5% weSamba seNtela Eqoqiwe, ebingaphezulu kuka-17.1% owatholakala kuminyakamali emihlanu eyedlule. Kunyakamali wezi-2022/23:
  + I-VAT yempahla engeniswa ezweni yaqoqwa kakhulu ekungenisweni *kwemishini nezisebenzisigesi* (26.4%); *imikhiqizo yekhemikhali* (13.8%) kanye *nezimoto, izindiza kanye nemikhumbi* (11.2%). I-VAT yempahla engeniswa ezweni kwabathathu abahamba phambili ekubeni negalelo embonini yezomnotho yenze u-87.7% wesamba, okuyilaba uhwebo *Wholesale and Retail Trade, Catering and Accommodation* (*Tertiary*) ku-38.2%, ilandelwe yimboni yokukhiqiza *Manufacturing* (*Secondary*) ku-30.8% kanye nosizo lokungelela kwezezimali, imishwalense, ukuthengiswa kwezindlu, kanye nosizo lwamabhizinisi *Financial Intermediation, Insurance, Real-Estate and Business Services* (*Tertiary*) (18.6%).
  + Ababe negalelo elikhulu kuNtelo yokuLawulwa kwempahla emngceleni kwaba *izimoto, izindiza kanye nemikhumbi* (29.0%); izindwangu nezingubo zokugqoka (15.9%); ukudla, iziphuzo kanye nogwayi (13.4%) kanjalo *nemishini nezisebenzisigesi* (12.3%).
* Okokugcina, iSahluko 6 sikhuluma ngezinye izintela nemali eqoqiwe, ezifana neNtela yeMalinzuzo (i-CGT), iNtelo Yokudlulisa, iNzuzobunini Yezimbiwa Nokusaphethilomu (MPRR), izinkokhelo ze-Southern African Customs Union (SACU) kanye nemali ebuyayo kuDizili. Kowezi-2022/23, uSARS wenze u-R22.2 billion kuntela yemalinzuzo, kanti u-R9.8 billion wavela kubantu nakumathrasti kwathi u-R12.5 billion kwaba owezinkampani. Selokhu kwethulwa intela yemalinzuzo kuMfumfu wezi-2021, uSARS wenze isilinganiso sika-R211.5 billion, ngo-R98.4 billion sisuka kubantu namathrasti kanti u-R113.1 billion uvela ezinkampanini. Izinkokhelo ze-MPRR ezenziwe ngabagubhi zinciphe ngo-R3.1 billion (11.0%) zisuka ku-R28.5 billion zaya ku-R25.3 billion ngenxa yokuncipha kwamanani omthofi kanye nensimbi. Lokhu kuncipha akubanga kubi njengoba bekulindelekile ngenxa yokunyuka kwamanani amalahle okuyiwo abhekane nokuncipha kuzinkokhelo ze-MPRR. Imali eqoqwe yi-SACU *Common Revenue Pool* (CRP) ibuyelile ngo-19.7% yaya ku-R134.6 billion kowezi-2022/23 isuka ku-R112.4 billion kowezi-2021/22. Imali eqoqwe yi-2022/23 *Customs Revenue Pool* engu-R134.6 billion iseqile isilinganiso esibukeziwe sika-R133.9 billion ngo-R0.76 billion (0.6%). INingizimu Afrika ibe negalelo elingu-97.4% ku-*Customs Revenue Pool* wesamba sowezi-2022/23. Amasheya atholwe yiNingizimu Afrika kowezi-2022/23 afinyelele ku-R34.4 billion, alingana no-44.1% we-R78.1 billion wemali eqoqwe ngokuhlanganyela. Ingxenye ye-Botswana, Eswatini (ebiyaziwa nge-Swaziland), Lesotho ne-Namibia (okwaziwa nge-BELN) ifinyelele ku-R43.7 billion (55.9%).

Amadokhumenti angowezi-2023 eziBalo zeNtela ayatholakala kuzizindalwazi zakwaSARS nakuMgcinimafa kaZwelonke ku-www.sars.gov.za naku www.treasury.gov.za. Ukuze uthole ukushicilela kweziBalo ngentela, vakashela ikhasi lesizindalwazi i-Tax Statistics.

USARS noMgcinimafa kaZwelonke bayakwemukela ukuphawula neziphakamiso okuvela emphakathini. Sicela uyithumele nge-imeyili ku [taxstatistics@sars.gov.za](mailto:taxstatistics@sars.gov.za).

Ukuthola lelikhasi ngezilimi ezahlukene, cofa lawa makhonco angezansi:

* IsiZulu
* Sesotho
* Afrikaans
* Sepedi
* Xitsonga

IYAPHELA