



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



PUO YA KOPANELO YA BOPHATLALATSI BA DITABA

LEFAPHA LA NAHA LA MATLOTLO LE DITSHEBELETSO TSA LEKGETHO TSA AFRIKA BORWA

E MABAPI LE KGATISO YA 17 YA SELEMO KA SENG YA DIPALOPALO TSA LEKGETHO

PRETORIA, LABOBEDI 10 TSHITWE 2024

Lefapha la Naha la Matlotlo le Ditshebeletso tsa Lekgetho tsa Afrika Borwa (SARS) ka kopanelo ba phatlaladitse kgatiso ya 17 ya selemo ka seng ya Dipalopalo tsa Lekgetho. Phatlalatso ena ya 2024 e fana ka kakaretso ya pokello ya lekgetho mmoho le lesedi la kgutliso ya lekgetho ya dilemo tsa ditjhelete tsa 2020 ho isa ho sa 2024 mmoho le dilemo tsa ditjhelete tsa 2019/20 ho isa ho tsa 2023/24.

SARS ke bolaodi bo le bong ba setjhaba ba pokello ya lekgetho boo thomo ya bona e leng ho phahamisa tlwaelo ya boikobelo ba tefo ya lekgetho ka balefalekgetho le ho bebofatsa tsa kgwebisano ho phatlalla le madiboho a rona. Dilemong tse fetang tse 30, dipokello tsa lekgetho di nyolohile ho tloha ho R113.8 billion ka 1994/95 ho isa ho R1 740.9 billion ka 2023/24, ho fihlela kgolong e menahaneng ya sekgahla sa kgolo sa 9.9%, le ka lekgetho papisong le GDP la reshio ya 22.2%. Haesale ho ba SARS e thehwe ka 1997/98, mokgatlo ona o se e bokelletse tjhelete e fetang R21.1 trillion molemong wa tsa thekolohelo ya naha mmoho le ntshetsopele ya ikonomi. Selemong sa ditjhelete sa 2023/24, SARS e bokelletse lekgetho lohle (pele ho ditloso) la R2.2 trillion mme sena ke (R87.0 billion kapa 4.2% ho feta ngwahola), makgetho a buseditsweng a bile R413.9 billion (R32.8 billion kapa 8.6% e leng tjhelete e fetang ya ngwahola), mme pokello ya lekgetho ka mora ditloso e bile tjhelete e kana ka R1.7 trillion (R54.2 billion kapa 3.2% ho feta ya ngwahola).

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Selemo sa ditjhelete sa 2023/24 se bile le kwelotlase e matla ya dipokello tsa Lekgetho la Lekenno la Kgwebo (CIT), haholoholo lekaleng la tsa merafo. Kwelotlase ena e bile haholo ka lebaka la ditheko tse tlase tsa dirafshwa, tse ileng tsa thefula dikuno tsa pokello ya lekgetho tse ileng tsa fumanwa ho tswa dithekong tse hodimo tsa dirafshwa dilemong tse pedi tsa ho feta. Hodima moo, kgolo e thekeselang lefatsheng ka bophara, ho kgaoha kgafetsa ha phephelo ya motlakase, mmoho le ditshitiso tse ding tsa meralo ya phihliso ya dithoto e bile le kgahlamelo e mpe lekaleng lena. Kgolo ya pokello ya Lekgetho la Boleng bo ekeditsweng (VAT) le yona e bile monyebe ka ha bareki ba ntse ba tjamelane le dithibelo tsa ditjhelete ka lebaka la dikgahla tse hodimo tsa tswala, tse ileng tsa hohola lekeno le ditshenyehelo tsa malapa. Le ha ho le jwalo, pokello ya Lekgetho la Lekenno la Motho (PIT) yona e ile ya dula e le mahlahlaha, mme yona e ile ya tshehetswa ke ho iphumana hape ha khiro mmoho le meputso.

SARS e ikemiseditse ho etsa hore dintho di be thata le ho ba ditjeo tse hodimo bakeng sa balefalekgetho ba etsang ka boomo ho hloleha ho ikobela boitlamo ba bona. Pokello ya lekgetho ho tswa matsholong le boitekong bo tsepameng ka SARS e behile ditholwana tsa tjhelete e kana ka R260.5 billion bakeng sa selemo sa ditjhelete sa 2023/24, e leng R53.0 billion kapa 25.5% ho feta ya selemo se fetileng. Ka la 14 Phato 2024, paloyohle ya boleng bo bebofaditsweng ke SARS bakeng sa selemo sa ditjhelete sa 2023/24 e bile R3.93 trillion, e leng R21.9 billion kapa keketseho ya 0.6% ho ya selemo se fetileng.

Dintlha tsa bohlokwa phatlalatsong ena ya Dipalopalo tsa Lekgetho tsa 2024 ke tsena:

- Kgaolo ya 1 ya phatlalatso ena e bontsha hore Paloyohle ya Lekgetho le bokelletswe ke SARS e eketsehile ho tloha ho R1 355.8 billion ka 2019/20 ho isa ho R1 740.9 billion ka 2023/24, e leng kgolo ya Sekgahla sa Kgolo e Phetaphetilweng ya Selemo ka seng (CAGR) sa 6.4% nakong ena. Sena se bile hodingwana ho sekgahla sa 6.1% se ileng sa fihlellwa ka nako ya dilemo tsa 2015/16 le 2019/20.
- Kgaolo ya 2 ya phatlalatso, data e bontsha hore ka la 31 Tlhakubele 2023, rejistara ya PIT e bile le kgolo ya selemo ka seng ya batho ka bomong ba bona

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ka 4.5% (le ka 4.3% hape ho isa ho 27.1 million mafelong a Tlhakubele 2024). Palo ya batho ka bomong ba lebelletsweng ho fana ka dikgutliso tsa bona tsa lekgetho e bile 7.6 million bakeng sa selemo sa lekgetho sa 2023. Lekgetho la Lekeno la Motho, manollo ya dihlahlobo tsa palo ya setjhaba le bodulo ba balefalekgetho ba ileng ba hlahlojwa ka la 9 Loetse 2024 bakeng sa selemo sa lekgetho sa 2023 di bontshitse hore:

- 2 361 099 (35.5%) ya balefalekgetho ba hlahlobilweng ba ngodisitswe Gauteng.
- 855 274 (36.2%) ya balefalekgetho ba hlahlobilweng ba phela Johannesburg Metro mme ba lefisitswe lekgetho la palohare ya lekeno la R484 672..
- 1 775 779 (26.7%) ya balefalekgetho ba hlahlobilweng ba bile dilemong tsa 35 ho isa ho 44.
- 3 495 942 (52.6%) ya balefalekgetho ba hlahlobilweng ke balefalekgetho ba banna ha ba 3 148 808 (47.4%) e le basadi.
- Balefalekgetho ba hlahlobilweng ba bile le bokaofela ba lekeno la lefiswang lekgetho la R2.3 trillion mmoho le sekoloto sa lekgetho sa R499.9 billion.. Lekgetho la bona e bile sekgahla sa setlwaedi sa 21.3% ha ho bapiswa le 21.5% ya selemo se fetileng sa lekgetho.
- Dipalopalo tsa Lekgetho la Lekeno la Kgwebo (CIT) Kgaolong ya 3 di bontsha hore dikhampaning tse 1 166 692 tse hlahlobilweng ka la 31 Phato 2024 bakeng sa selemo sa lekgetho sa 2022, 20.7% ya tsona di bile le lekeno le letle le lefiswang lekgetho, ha tse 54.6% di bile le lekeno le lefiswang lekgetho le lekanang le ha ho letho, mme tse setseng tsa 24.7% di bile le ditahlehelo tse hlahlobilweng. Dikhampanint tse hlahlobilweng, dikhampani tse kgolo tse 549 (0.2% ya dikhampani tse nang le lekeno le letle le lefiswang lekgetho) di bile le lekeno le lefiswang lekgetho la tjhelete e fetang R200 million mme di jarile boikarabelo ba 66.5% ba CIT e hlahlobilweng. Ho kena dipakeng ho tsa ditjhelete, inshoreense, tsa matlo mmoho le lekala la ditshebeletso tsa kgwebo di bile le kabelo ya 266 262 (22.8%) ho dikhampani tse hlahlobilweng mme di jarile boikarabelo ba 32.8% ba CIT e hlahlobilweng, mme ena ke kabelo e kgolohadi papisong le makala ohle a mang.

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- Kgaolo ya 4 e bontsha hore ka 2023/24, barekising ba ntseng ba sebetsa ba VAT ba 488 118, 80.9% e bile dikhampani kapa dikoporasi tse kwetsweng. Barekisi bana ba bile le kabelo ya 93.2% ditefong tsa VAT ya Lehae mme ba fumana 92.2% ya dipusetso tsa VAT. Le ha batho ka bomong ba bona (bao e leng borakgwebo ka bobona) e bile 11.7% ya barekisi ba ntseng ba sebetsa ba VAT, ba bile le kabelo ya 1.7% ya ditefo tsa VAT ya Lehae mme ba fumana dipusetso tsa VAT tsa 0.7%.
- Jwalokaha ho hlalositse Kgaolong ya 5, VAT ya Thomelohare le Dikgafa tsa Bolaodi ba Meedi ebile 15.2% le 4.1% ya Paloyohle ya Pokello ya Lekgetho bakeng sa selemo, ka ho fapana. Ka bokaofela, mehlodi ena ya pokello ya lekgetho e bile le kabelo ya 19.3% ya Paloyohle ya Pokello ya Lekgetho, e leng e bileng hodingwana le ya tlwaelo ya 17.7% e ileng ya fihlellwa dilemong tse hlano tsa ditjhelete tsa pele ho mona. Bakeng sa selemo sa ditjhelete sa 2023/24.
 - VAT ya Thomelohare e bokelletse haholo ho tswa thomelohareng ya Metjhini le Dielektronike (28.9 papisong le 26.4% ya 22/23); Dihlahiswa tsa Dikhemikhale (12.2% papisong le 13.8% ka 22/23); le Dipalangwang, Difofane le Dikepe (10.6%) papisong le 11.2% ka 22/23). VAT ya Thomellokahare ho tswa makaleng a ka hodimo a nang le kabelo ikonoming a bile le 87.1% hodima paloyohle, ana ke makala a *Wholesale and Retail Trade, Catering and Accommodation* (Tertiary) ka 38.2%, mme le latelwe ke lekala la *Manufacturing* (Secondary) ka 29.0% papisong le 30.8% ka 22/23); le la *Financial Intermediation, Insurance, Real-Estate and Business Services* (Tertiary) ka 18.5% papisong le 18.6% ka 22/23.
 - Ba bileng le kabelo e kgolohadi ho tsa Dikgafa tsa Boalodi ba Meedi ebile Dipalangwang, Difofane le Dikepe (26.1% papisong le 29.0% ka 22/23); Masela le Diaparo (15.9% ho tshwana le ka 22/23); Metjhini le Dielektronike (13.1% papisong le 12.3% ka 22/23, mmoho le Dijo, Dino le Kwae (13.0% papisong le 13.4% ka 22/23).
- Ha re phethela, Kgaolo ya 6 e shebane le makgetho a mang le dipokello, a kang a Kuno e Entsweng ka mora Thekiso ya Dithoto (CGT), Kgafa ya Phetiso,

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Royalthi ya Dimenerale le Mehlopi ya Petroliamo (MPRR), ditefo tsa SACU le Dipusetso tsa Disele.

- Ditefo tsa MPRR ka bao ba di rafang di honyetse ka R9.4 billion (36.9%) ho tloha ho R25.3 billion ka 2022/23 ho isa ho R16.0 billion ka 2023/24 ka lebaka la kwelotlase e matla ya ditheko tsa dirafshwa, haholoholo sehlopha sa dimetale tsa polatinamo) PGMs) le mashala. Kgonyelo ena e ne e se e mpe hakaalo ka lebaka la ho ntlafala ha ditheko tsa kgauta le tshepe, tse ileng tsa thusa ho tsepamisa kwelotlase ya itefo tsa MPRR.
- Ho tse mabapi le ditlhophiso tsa SACU, Afrika Borwa e bile le kabelo ya 97.5% paloyohleng ya *Customs Revenue Pool* ka 2023/24, ha ho bapiswa le 97.4% ya 2022/23. Sena se ka nna sa ba tjena ka lebaka la Tumellano ya SACU, moo dikgafa tsa bolaodi ba meedi le dihlahiswa tsa naha tsa dikgafa tsa dithomello kahare ho naha di bokellwang ntlheng ya pele ya makeno. Hangata, Afrika Borwa ke yona ntlha ya pele ya makeno bakeng sa dinaha tseo e leng ditho empa di le bohareng. Diabo tse fumanweng ke Afrika Borwa ka 2023/24 e bile R79.7 billion (R34.4 billion ngwahola), sena se lekana le 50.0% ya R159.5 billion e leng paloyohle ya pokellop ya lekgetho eo ho arolelwaneng ka yona ho se bitswang *revenue pool* (44.1% ya R78.1 billion ya ngwahola). Karolo ya Botswana, Eswatini (eo pele e neng e bitswa Swaziland), Lesotho le Namibia (tseo hangata di bitswang BELN) e bile R79.8 billion (50.0%).

Ditokomane tsa Dipalopalo tsa Lekgetho tsa 2024 di fumaneha websaeteng ya SARS le ya Lefapha la Naha la Matlotlo, tsona ke www.sars.gov.za le www.treasury.gov.za

SARS le Lefapha la Naha la Matlotlo ba ananela maikutlo le ditlhaliso tsa setjhaba. Ka kopo romela tsena ka imeile ho taxstatistics@sars.gov.za.

Ho fumana lesedi le leqepheng lena ka dipuo tse fapaneng, tobetsa dihokedi tse ka tlase:

- IsiZulu
- Sesotho
- Afrikaans
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KE PHETHO

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