national treasury

Department: National Treasury REPUBLIC OF SOUTH AFRICA

SARS

ISITATIMENDE ESIHLANGANYELWE

UMGCINIMAFA KAZWELONKE NOPHIKO LWEMALINGENISO EQOQWAYO LWASENINGIZIMU AFRIKA

NGOKUKHISHWA KOSHICILELO LONYAKA LWE-17 LWEZIBALO ZENTELA

PRETORIA, ULWESIBILI 10 KUZIBANDLELA 2024

UMgcinimafa kaZwelonke noPhiko lweMalingeniso Eqoqwayo LwaseNingizimu Afrika (SARS) ngokuhlanganyelwa bakhiphe ushicilelo lonyaka lwe-17 lweZibalo zeNtela. Ushicilelo langowezi-2024 lubukeza imali yentela eqoqiwe kanye nolwazi lwamafomu emininingwane ngentela kweminyaka wezi-2020 kuya kowezi-2024, neminyakamali yangowezi-2019/20 kuya kowezi-2023/24.

U-SARS uyena onogunya kuzwelonke lokuqoqa intela umyalelo wawo okungukhuthaza umkhuba wokuthobela kumkhokhintela kanye nokuxhumanisa ukuhwebelana phakathi kwemingcele. Kuleminyaka engama-30 eyedlule, ukuqoqwa kwentela kunyukile kusuka ku-R113.8 billion kowe-1994/95 kwaya ku-R1 740.9 billion kowezi-2023/24, ngesilinganisonani esihlanganisiwe esikhula ngonyaka sika-9.9% kanye nentela evamile uma iqhathaniswa ne-GDP engu-22.2%. Selokhu kwasungulwa u-SARS kowe-1997/98, isikhungo sesiqoqe imali engaphezulu kuka-R21.2 trillion esebenze ekuthuthukisweni kwenhlalakahle nezomnotho wezwe. Kunyakamali wezi-2022/23, u-SARS uqoqe imali yentela engacozuliwe engu-R2.2 trillion (R87.0 billion noma engu-4.2% ngaphezu kweyangonyaka owedlule); wabuyisela izintela zenani elingu-R413.9 billion (R32 billion noma ezingu-8.6% ngaphezu kwezangonyaka owedlule); kwaba nemali yentela elinganiselwa ku-R1.7

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trillion emva kokucozulwa (R54.2 billion noma engu-3.2% ngaphezulu kweyonyaka owedlule).

Unyakamali wezi-2023/24 wehle kakhulu emalini eqoqwa ngeNtela Yengeniso Yenkampahni (i-CIT), ikakhulukazi embonini yezasemigodini. Lokhu kwehla ikakhulu kubangelwe intengompahla ephansi, elinganisa okuzuzwe ngemali eqoqwayo kuntengompahla enyuke kakhulu kuleminyaka emibili eyedlule. Phezu kwalokho, ukuntenga kokukhula emhlabeni wonke, ukungabikho kukagesi okubeleselayo, nokuphazamiseka kwezinhlelo zokuhambisa uhlinzeko nakho kuyicindezelile le mboni. Ukukhula kwemali eqoqwa ngeNtela Yentego (i-VAT) nakho kungaphansi kwengcindezi njengoba amakhasimende eqhubeka nokubhekana nengcindezi kwezezimali ngenxa yesilinganisonani esiphezulu senzalo, okukhukhuza ingeniso nemalinsebenzo yamakhaya. Imali eqoqwa ngeNtela Yomuntu Siqu, kodwa yona-ke, ilokhu ikhaphuzela, ngokwesekwa ukuvuka kwamathuba okuqashwa nezimali eziholwayo.

USARS uzimisela ngokwenza kube nzima futhi kumbe eqolo kubakhokhintela abakhetha ukuhluleka ukuhlangabezana nezibophezelo zabo ngokomthetho. Imali eqoqiwe ngokuthobela etholakale ngezenzo ezithile nemizamo eqondene ngqo nalokhu okwenziwe u-SARS kuzuze imali engu-R260.5 billion kunyakamali wezi-2023/24, okungu-R53.0 billion noma u-25.5% ngaphezu kweyangonyaka owedlule. Ngomhla ziyi-14 kuNcwaba 2024, intengo ephelele yohwebo oluxhunyaniswe ngu-SARS kunyakamali wezi-2023/24 kwaba ngu-R3.93 trillion, enyuke ngo-R21.9 billion noma 0.6% kusukela ngonyaka owedlule.

Izinombolo ezisemqoka kuZibalo zeNtela kowezi-2024:

- Isahluko 1 sombiko siveza ukuthi Isamba Sentela Eqoqwe ngu-SARS sinyukile sisuka ku-R1 355.8 billion kowezi-2019/20 saya ku-R1 740.9 billion kowezi-2023/24, sikhule ngesilinganisonani esihlanganisiwe sonyaka (i-CAGR) sika-6.4% ngalesi sikhathi. Lokhu kungaphezulu kwesilinganisonani sika-6.1% esatholakala esikhathini esedlule esiphakathi kowezi-2015/16 nowezi-2019/20.

- Kusahluko 2 soshicilelo, imininingo iveza ukuthi mhla zingama-31 Ndasa 2023, uhla lwe-PIT ngonyaka nonyaka lukhule ngo-4.5% lwaya ku-25.9 million wabantu (lwaphinde lwanyuka ngo-4.3% lwafinyelela ku-27.1 million ekupheleni kukaNdasa 2024). Isibalo sabantu okulindeleke ukuba bathumele Amafomu Emininingwane Ngentela sasingu-7.6 million kunyaka wentela wezi-2023. Uhlaziyo lwe-PIT, indawo, indawo yokuhlala, kanye nokunye kohlolo lwabakhokhintela abahloliwe mhla ziyi-9 kuMandulo 2024 konyaka wentela wezi-2023 kuveze ukuthi:
  - 2 361 099 (35.5%) wabakhokhintela abahloliwe babhaliswe eGauteng.
  - 855 274 (36.2%) wabakhokhintela abahloliwe bahlala e-Johannesburg Metro kanti babetheliswa kungeniso elitheliswayo elingu-R484 672.
  - 1 775 779 (26.7%) wabakhokhintela abahloliwe kwakungabantu abaneminyaka yobudala esukela kwengama-35 kuya kwengama-44.
  - 3 495 942 (52.6%) wabakhokhintela abahloliwe kwakungabantu besilisa; abangu-3 148 808 (47.4%) kwakungabesifazane.
  - Abakhokhintela abahloliwe babike ingeniso elitheliswayo lika-R2.3 trillion kanye nezikweletusibopho esingu-R499.9 billion. Isilinganisonani esivamile sasingu-21.3% uma siqhathaniswa no-21.5% kunyaka wentela owedlule.
- Izibalo zeNtela Yengeniso Yezinkampani (i-CIT) kuSahluko 3 ziveze ukuthi ezinkampanini eziyi-1 166 692 ezihloliwe ngomhla zingama-31 Ncwaba 2024 kunyaka wentela wezi-2022, ezingu-20.7% zidalule ingeniso elitheliswayo elihle, ezingu-54.6% bezinengeniso elitheliswayo elingunothi, kanti lezi ezisele ezingu-24.7% zibike ukulahlekelwa ekuhlolweni kwazo. Ezinkampanini ezihloliwe, izinkampani ezingu-549 ezinkulu (0.2% wezinkampani ezinengeniso elitheliswayo elihle) bezinengeniso elitheliswayo elingaphezulu kuka-R200 million kanti bezenze u-66.5% we-CIT ehloliwe. Imboni yokungenelela yezimali, imishwalense, ukuthengiswa kwezindlu, kanye nosizo lwamabhizinisi kona kubalele u-266 262 (22.8%) wezinkampani ezihloliwe kanti zibe ngu-32.8% we-CIT ehloliwe, ezibe negalelo elikhulu kuzo zonke izimboni.

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- Isahluko 4 siveza ukuthi kowezi-2023/24, u-488 118 wabathengisi abakhona kuNtela Yentengo, 80.9% kwakuyizinkampani kanye nama-close corporations. Laba bathengisi babe negalelo elingu-93.2% ezinkokhelweni ze-VAT yakuleli baphinde bathola u-92.2% we-VAT ebuyele abakhokhintela. Yize abantu (abanini ngabodwana) benze u-11.7% wabathengisi be-VAT abasebenzayo, babe negalelo elingu-1.7% ezinkokhelweni ze-VAT yakuleli kanti bona bathole u-0.7% we-VAT ebuyele abakhokhintela.
- Njengoba kucacisiwe kuSahluko 5, i-VAT yempahla engeniswe ezweni kanye nentelo yokulawulwa kwempahla emngceleni kona kubalelwe ku-15.2% kanye no-4.1% Wesamba Sentela Eqoqiwe, ngokulandelana. Uma kulinganiswa, le mithombo yemali eqoqiwe ibalelwe ku-19.3% weSamba seNtela Eqoqiwe, ebingaphezulu kuka-17.7% owatholakala kuminyakamali emihlanu eyedlule. Kunyakamali wezi-2023/24:
    - I-VAT yempahla engeniswa ezweni yaqoqwa kakhulu ekungeniswени kwemishini nezisebenzisigesi (28.9%) uma kuqhathaniswa no-26.4% kowezi-22/23); Imikhiqizo Yekhemikhali (12.2% uma kuqhathaniswa no-13.8% kowezi-22/23) kanye Nezimoto, Izindiza kanye Nemikhumbi (10.6% uma kuqhathaniswa no- 11.2% kowezi-22/23). I-VAT yempahla engeniswa ezweni kwabathathu abahamba phambili ekubeni negalelo embonini yezomnotho yenze u-87.1% (87.7% kowezi-22/23) wesamba, okuyilaba uhwebo ezitolo, ukupheka, kanye nemboni yezindawo zokulala (yokuqala) ku-39.6% uma iqhathaniswa ngo-38.2% kowezi-22/23; ilandelwe yimboni yokukhiqiza (yesibili) ku-29.0% uma iqhathaniswa no-30.8% kowezi-22/23; kanye nosizo lokungelela kwezezimali, imishwalense, ukuthengiswa kwezindlu, kanye nosizo lwamabhizinisi (okokuqala) (18.5% uma iqhathaniswa no-18.6 kowezi-22/23).
    - Ababe negalelo elikhulu kuNtelo yokuLawulwa kwempahla emngceleni kwaba izimoto, izindiza kanye nemikhumbi (26.1% uma kuqhathaniswa no-29.0% kowezi-22/23); izindwangu nezingubo zokugqoka (15.9%, okufanayo nokowezi-22/23); nemishini nezisebenzisigesi (13.1% uma

uqhathaniswa no-12.3% kowezi-22/23); kanjalo nokudla, iziphuzo kanye nogwayi (13.0% uma kuqhathaniswa no-13.4% kowezi-22/23).

- Okokugcina, iSahluko 6 sikhuluma ngezinye izintela nemali eqoqiwe, ezifana neNtela yeMalinzuzo (i-CGT), iNtelo Yokudlulisa i-Transfer Duty, iNzuzobunini Yezimbiwa Nokusaphethilomu i-Mineral and Petroleum Resources Royalty (MPRR), izinkokhelo ze-Southern African Customs Union (SACU) kanye nemali ebuyayo kuDizili.
    - Izinkokhelo ze-MPRR ezenziwe ngabagubhi zinciphe ngo-R9.4 billion (36.9%) zisuka ku-R25.3 billion kowezi-22/23 zaya ku-R16.0 billion kowezi-22/23 ngenxa yokuncipha okukhulu kwamanani empahleni, ikakhulukazi eqenjini lensimbi yomthofi (i-PGM) kanye namalahle. Lokhu kuncipha akubanga kubi kakhulu ngenxa yokunyuka kwamanani egolide nensimbi, okuyiwo alinganise ukuncipha kuzinkokhelo ze-MPRR.
    - Mayelana nezinhlelo ezenziwe ze-SACU, iNingizimu Afrika ibe negalelo elingu-97.5% ku-Customs Revenue Pool wesamba sowezi-2023/24, uma kuqhathaniswa no-97.4% kowezi-2022/23. Lokhu kungaba ngenxa yeSivumelwano se-SACU, lapho izintelo zokulawulwa kwempahla empahleni engeniswa kusifunda ziqoqwa emngceleni wokuqala okungenwa ngawo. Imvamisa, iNingizimu Afriks yiyo okungenwa kuyo kuqala kumazwe angamalungu ombuso. Amasheya atholwe yiNingizimu Afrika kowezi-2023/24 afinyelele ku-R79.7 billion (R34.4 billion ngonyaka owedlule), alingana no-50.0% wesamba esiphelele samasheya angu-159.5 billion (44.1% we-R78.1 billion ngonyaka owedlule). Ingxenye ye-Botswana, Eswatini (ebiyaziwa nge-Swaziland), Lesotho ne-Namibia (ndawonyw okwaziwa nge-BELN) ifinyelele ku-R79.8 billion (50.0%).

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Amadokhumenti angowezi-2024 eziBalo zeNtela ayatholakala kuzizindalwazi sakwa-SARS nesakuMgcinimafa kaZwelonke ku-www.sars.gov.za naku www.treasury.gov.za.

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