



## **SARS E TSEBISA KA SEPHETHO SA MANTLHA SA POKELLO YA LEKGETHO SA 2021/22**

**Pretoria, Labohlano la 1 Mmesa 2022** — Selemong sena sa ho ketekwa ha dilemo tse 25 di thehilwe, Ditshebeletso tsa Lekgetho tsa Afrika Borwa (SARS) di tsebisitse sephetho sa **mantlha** sa pokello ya lekgetho ka mora selemo sa bobedi sa melawana ya naha ka bophara e mabapi le COVID-19. Ho hlokomelwe hore tsena ke dipheho tsa mantlha tse sa ntseng di tla ba karolo ya tsepamiso ya dibuka tsa ditjhelete mmoho le oditi ya makgaolakang.

Selemong sa ditjhelete sa 2021/22 diketsahalo tse mabapi le ikononi di iphumane haholo ka mora ho re ho nyehliswe melawana ya thibelo ya COVID-19. Hodima moo, dintlafatso tse mabapi le tsamaiso ya lekgetho di bakile hore ho be le ntlafalo e ntlenyana ha ho tluwa ho maemo a boikobelo ba tefo ya lekgetho mme ke kahoo ho bileng le ntlafalo lekgethong le bokelletsweng. Thuso ya thekolohelo bakeng sa ba fumanehileng le ba kotsing ya ho utlwiswa bohloko mmoho le mehato ya kimollo ya lekgetho di tsheheditse lekeno mmoho le ho sebediswa ha tjhelete ikononimeng, tseo kaofela ha tsona di tsheheditsweng tse tshebetso ya lekgetho la lekeno la batho ka bomong mmoho le lekgetho la boleng bo ekeditsweng.

SARS e bokella lekgetho ho bapa le Tshebetso e intshang Sehlabelo, eo sepheo sa yona e leng ho kgontsha mmuso ho aha mmuso o nang le bokgoni le ho matlafatsa metheo ya demokrasi ya rona. Ka thuso ya phethahatso e phethahetseng ya thomo ya yona, SARS e ntse e tswela pele ho tshehetsa mananeo a mmuso ka ho ba tshusumetso ya ikononi e holang le ho ntlafatsweng ha maphelo ohle a Mafrikaborwa. Ho phethahatswa ha Ponelopele ya SARS ya 2024 ke leeto le mawala le ntse le le motjheng wa ho aha SARS e Bohlale ya Sejwalejwale eo botshepehi ba yona bo sa belaelweng, e tlang ho hlomphuwa le ho tlotlwa ke bohle. Leeto lena le kgontsha SARS ho phahamisa pokello e eketsehileng ya lekgetho ka tsela e lekalekanang, e sebetsang ka ho phethahala le ka tsela e seng leeme ho tshehetsa maikemisetso a ntshetsopele ya Afrika Borwa. Dilemong tse pedi tsa ho feta, leano la lekgetho

le ntse le tsepamisitse maikutlo hodima ho atolosa motheo wa lekgetho, ho ntlafatsa tsamaiso ya lekgetho le ho fokotsa mojaro wa lekgetho o hodima motheo wa lekgetho le ho susumetsa kgolo ya ikonomi. Jwale re lekola tshebetso ya pokello ya lekgetho bakeng sa selemo sa ditjhelete sa 2021/22.

Bakeng sa nako e fellang ka la 31 Tlhakubele 2022, SARS e bokelletse tjhelete yohle (pele ho ditloso) e kana ka R1 884.9 billion (R1 540.5 billion ngwahola). Sena se fokotsehile ka dipusetso tsa R321.1 billion (R290.7 billion ngwahola), mme sena sa baka dipokello tsa ka mora dikgulo tsa R1 563.8 billion, e leng tjhelete e ka hodimo ho e neng e lebelletswe ka R314.0 billion (25.1%) papisong le ngwahola ka 2020/21.

Ha sena se shejwa papisong le Kakanyo ya Tekanyetso ya R1 547.1 billion, sena se bontsha tjhelete e fetang e neng e lekanyeditswe e kana ka R16.7 billion (1.1%). Mehloodi e ka sehloohong ya pokello ya lekgetho e bileng le kabelo hodima R1 563.8 billion e bokelletsweng ebile Lekgetho la Lekenon la Motho (PIT), le bileng le kabelo ya R555.8 billion (35.5%), Lekgetho la Boleng bo Ekeditsweng (VAT) ka kabelo ya R390.7 billion (25.0%), Lekgetho la Lekenon la Kgwebo (CIT), ka kabelo ya R323.6 billion (20.7%) le dikgafa tsa Bolaodi ba Meedi ka kabelo ya R58 billion (3.7%).

SARS e se e bokelletse R16.3 trillion haesale ho tloha ka Mphalane 1997 ha e ne e thehwa ho fihlela ka la 31 Tlhakubele 2021. Ha ho eketswa dipalo tsa kajeno tsa pokello ya mantlha ya lekgetho, bakeng sa selemo sa ditjhelete sa 2021/22 bokaalo bona bo eme ho R17.8 trillion.

Dipokello tsa lekgetho di ntse di le mahlahlaha ka lebaka la ho iphumana hape ho matla ha ikonomi bo tshheditsweng ke ditheko tse phahameng tsa dirafshwa tse etsahetseng haholo ka nako ena ya tlaleho. Dikuno tse ntlafetseng ho feta ditebello tsa kgwebo di tshheditse dipokello tsa CIT le PAYE, ha dikgahla tse tsepameng le ditseko tse ntseng di eketseha di tshheditse dipokello tsa VAT. Ho bapa le maikemisetso a rona a mawala a ho kgothaletsa Boikobelo ka Boithaopi, SARS e ntse e tswela pele ka boiteko ba yona ba ho nolofaletsa balefalekgetho dintho le hore ditjeo e be tse tlase ho ba thusa ho ikobela boitlamo ba bona ba molao ba tefo ya lekgetho. Ka tsela e tshwanang, SARS e thafalletsa le ho etsa hore ditjeo e be tse hodimo bakeng sa balefalekgetho ba sa batleng ho ikobela tefo ya lekgetho ka boomo. Re entse phapang pakeng tsa lekgetho le fumanweng (mohlala, ditefo tsa kgwedi ka nngwe

tsa PAYE) le pokello ya lekgetho leo re le bokellang ka tsela ya ho kena dipakeng ho tobileng ha boikobelo.

Selemong sena se tlasa tekolo, ho kena dipakeng ho mabapi le boikobelo ho bakile hore ho be le pokello ya R209.7 billion, e leng 13.4%ya paloyohle ya lekgetho le bokelletsweng. Ntlafalo e bonahalang paloyohleng ya lekgetho le bokelletsweng e bakile hore ho be le palohare ya 25.0% ya lekgetho-papisong le GDP, mme sena se feta phesente e hodimo e ileng ya fihlellwa ka 2007/08 ya 23.8%, ha re sheba moelelo wa ho hlophuwa botjha ha GDP, sena se bontsha hore ho na le ho kgutlela kapele maemong a neng a rena pele ho sewa sa Covid. Ho phethahatswa ka potlako ha diphetoho tsa motheo ho tla ba le kabelo ya nako e telele ho iphumaneng hape ha ikonomi le ho ntlafaleng ha pokello ya lekgetho.

Ho na le dintlha tse ding tsa ka hare tse bileng le kabelo hodima pokello e ntlafetseng ya lekgetho. Moralo wa motheo wa lesedi le theknoloji o ntjhafaditswe, ho hirilwe basebetsi ba tlatsetso ba nang le boitsebelo, lenaneo la dilemolemo la ho ntjhafatswa ha bolaodi ba meedi le ntse le tswela pele mme mosebetsi ona o se o leoditswe hore o tobane le diketso tsa bonokwane le tse seng molaong. Boholo ba dikgothaletso tsa Khomeshene ya Nugent tsa ho shebana le hloleha ho bileng teng ho tsa botsamaisi le puso mona SARS di phethahaditswe. Mohato o latelang ke ho tshehetsa le ho phethahatsa dikgothaletso tse tswang Khomesheneng ya Zondo e mabapi le ho hapuwa ha mmuso. SARS e tswela pele ho hahamella ho sebeletsa batho ba naha ena ka ho phethahala le ka boitelo ka sepheo sa ho thusa mmuso hore e be mmuso o nang le bokgoni. Dilemong tsena kaofela, SARS e bile le tswelopele e matla ho kgutliseng seriti sa yona, botshepehi ba yona le tshebetso ya yona.

SARS e leboha Maafrikaborwa kaofela mmoho le ba tsa kgwebo bakeng sa tshehetso ya lona hore naha ya rona e tsebe ho fihlella bokgoni ba yona bo felletseng le hore naha eo rona jwalo ka baromuwa ba yona e be eo re tlang ho e fetisetsa ho meloko ya kamoso ka motlotlo - e le naha e sebeletsang batho bohle ba yona.

## DITAFOLE TSA POKELLO YA LEKGETHO

**Table 1: Revenue collections 2021/22 against Revised Budget 2022 Estimate**

R'million	Actuals 2021/22	Budget 2022	Var	Var %	MTBPS 2021	Var	Var %	Budget 2021	Var	Var %
Personal Income Tax <sup>1</sup>	555 780	555 543	237	0.0%	543 948	11 832	2.2%	518 721	37 059	7.1%
Corporate Income Tax <sup>1</sup>	323 577	321 902	1 675	0.5%	292 399	31 178	10.7%	216 542	107 035	49.4%
Dividends Tax / STC	33 397	32 182	1 215	3.8%	29 945	3 452	11.5%	26 172	7 225	27.6%
Value-added Tax	390 697	383 724	6 974	1.8%	373 630	17 067	4.6%	370 177	20 520	5.5%
Domestic VAT	448 782	446 738	2 044	0.5%	439 970	8 812	2.0%	430 062	18 720	4.4%
Import VAT	204 332	196 928	7 405	3.8%	193 274	11 058	5.7%	181 333	23 000	12.7%
VAT Refunds	-262 417	-259 942	-2 475	1.0%	-259 613	-2 804	1.1%	-241 217	-21 200	8.8%
Specific Excise Duties <sup>2</sup>	49 552	48 212	1 340	2.8%	42 295	7 258	17.2%	43 734	5 818	13.3%
Fuel Levy	88 877	89 884	-1 006	-1.1%	89 647	-770	-0.9%	83 148	5 730	6.9%
Customs Duties <sup>3</sup>	57 970	55 821	2 149	3.8%	54 715	3 254	5.9%	53 142	4 827	9.1%
Other taxes	63 914	59 803	4 111	6.9%	58 836	5 079	8.6%	53 488	10 427	19.5%
<b>Total Tax Revenue (Cash)</b>	<b>1 563 765</b>	<b>1 547 071</b>	<b>16 695</b>	<b>1.1%</b>	<b>1 485 415</b>	<b>78 351</b>	<b>5.3%</b>	<b>1 365 124</b>	<b>198 641</b>	<b>14.6%</b>

<sup>1</sup> Includes interest on overdue tax

<sup>2</sup> Specific Excise Duties comprises excise on domestic goods only

<sup>3</sup> Customs Duties comprises duties on imports, specific excise on imports and ad valorem duties on imports

**Table 2: Revenue collections 2019/20 to 2021/22 and Variance in Rand million and Percentage**

R'million	2019/20 <sup>4</sup>	2020/21 <sup>5</sup>	2021/22 <sup>6</sup>	Var	Var %	Var	Var %
				2019/20 → 2021/22	2019/20 → 2021/22	2020/21 → 2021/22	2020/21 → 2021/22
Personal Income Tax <sup>1</sup>	529 172	488 446	555 780	26 608	5.0%	67 334	13.8%
Corporate Income Tax <sup>1</sup>	214 986	204 399	323 577	108 591	50.5%	119 178	58.3%
Dividends Tax / STC	27 930	24 845	33 397	5 467	19.6%	8 552	34.4%
Value-added Tax	346 761	331 197	390 697	43 937	12.7%	59 501	18.0%
Domestic VAT	399 288	392 936	448 782	49 494	12.4%	55 846	14.2%
Import VAT	179 987	166 454	204 332	24 345	13.5%	37 878	22.8%
VAT Refunds	-232 515	-228 193	-262 417	-29 902	12.9%	-34 224	15.0%
Specific Excise Duties <sup>2</sup>	46 827	32 273	49 552	2 726	5.8%	17 279	53.5%
Fuel Levy	80 175	75 503	88 877	8 702	10.9%	13 375	17.7%
Customs Duties <sup>3</sup>	55 428	47 290	57 970	2 541	4.6%	10 679	22.6%
Other taxes	54 502	45 800	63 914	9 413	17.3%	18 115	39.6%
<b>Total Tax Revenue</b>	<b>1 355 781</b>	<b>1 249 753</b>	<b>1 563 765</b>	<b>207 985</b>	<b>15.3%</b>	<b>314 013</b>	<b>25.1%</b>

<sup>1</sup> Includes interest on overdue tax

<sup>2</sup> Specific Excise Duties comprises excise on domestic goods only

<sup>3</sup> Customs Duties comprises duties on imports, specific excise on imports, and ad valorem duties on imports

<sup>4</sup> Total Tax Revenue on a cash basis

<sup>5</sup> Total Tax Revenue on a cash basis

<sup>6</sup> Total Tax Revenue on a cash

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