



SARS YI TIVISA MBUYELO WA MASUNGULO WA MALI YA TIKO WA 2022/22

Pretoria, Ravuntlhanu 01 Dzivamisoko 2022 - Eka lembe ra yona ra anivhesari ya vu 25, Vukorhokeri bya Xibalo bya Afrika-Dzonga (SARS) byi tsakile ku tivisa mbuyelo wa **masungulo** wa nhlengeleto wa mali ya tiko ya xibalo endzhaku ka lembe ra vumbirhi ra swinawawa swa rixaka swa nsivelo wa vukorhokeri swa COVID-19. Swi fanerile swi tekeriwa enhlokweni leswaku leswi i mimbuyelo ya masungulo, leyi ku nga ta endliwa ndzinganiso wa swa timali na oditi yo hetelela.

Eka lembeximali ra 2021/22 migingiriko ya ekhonomi yi pfukile hi matimba endzhakku ka ku olovisiwa ka swinawana swa nsivelo wa vukorhokeri swa COVID-19. Ku engetelela, mindlandlamuxo ya vulawuri bya xibalo yi fikisile eka miantswiso leyikulu eka mipimo hinkwayo ya vumandzelenawu naswona hi loko ku vi le na ku pfuka ka matimba eka mali ya tiko ya xibalo. Mpfuneto wa swa vanhu eka swisiwana no khumbheka na matshalatshala ma mbevukiso wa xibalo swi seketerile miholo ku katsa na maxavelo eka ikhonomi, leswi seketeleke matirhelo eka xibalo xa malinghena xa munhu yena n'wini na xibalo xa mixavo.

SARS yi hlengeleta mali ya tiko ya xibalo ku tirhela Tirhelovutinyiketeri, leri kotisaka mfumo ku aka mfumo lowu nga na vuswikoti no tiyisa masungulo ma xidemokirasi xa hina. Hi ku tirhisa mphakelo wo hetiseka no tirha kahle eka xileriso xa yona, SARS yi ya emahlweni yi seketela tiphurogireme ta mfumo tanihi xihatlisisi ku kurisa ikhonomi no antswisa vutomi bya vaaki hinkwavo va Afrika-Dzonga. Ntirhiso wa Xivono xa SARS xa 2024 i rendzo ra kungu leri yaka eku akeni hi vuntshwa SARS yo Tlhariha na Ximodeni leyi nga na xindzhuti lexi nga kanakanisiki, leyi tshembhiwaka no tsakeriwa. Rendzo leri ri kotisa SARS ku tlakusa mali ya tiko leyi engeteriweke hi mukhuva lowu ringanisiweke, wo hetiseka na nkamboyamelatlhelorin'we ku seketela swikongomelo swa nhluvukiso wa Afrika-Dzonga. Eka malembe mambirhi lama nga hundza, pholisi ya xibalo yi kongomisile eku anamiseni ka tshaku

ra xibalo, ku antswisa vulawuri bya mali ya tiko no hunguta ndzhwalo wa xibalo eka tshaku ra xibalo ku nyanyula nkulo wa ikhonomi. Sweswi hi ya eka matirhelo ma mali ya tiko eka lembeximali ra 2021/22.

Eka nkarhi lowu helaka hi ti 31 Nyenyankulu 2022, SARS yi hlengeletile ntsengo wa giroso wa R1 884.9 billion (R1 540.5 billion eka lembe leri nga hundza). Lowu hungutiweke hi mivuyiselo ya R321.1 billion (R290.7 billion eka lembe leri nga hundza), leswi fikiseke eka nete ya mihlengeleto ya R 1 563.8 billion, leswi kombiseke nsalo wa R314.0 billion (25.1%) ehenhla ka lembe leri nga hundza ra 2020/21.

Leswi pimiweke ehenhla ka Mpimaniso wa Mpimanyeto wa R1 547.1 billion, leswi fikiseke eka nsalo wa R16.7 billion (1.1%). Swihlovokulu swa mali ya tiko leswi hoxeke xandla eka R1 563.8 billion leyi hlengeletaweke ku ve Xibalo xa Malinghena xa Munhu yena N'wini (PIT), leswi hoxeke xandla hi R555.8 billion (35.5%), Xibalo xa Mixavo (VAT) lexi hoxeke xandla hi R390.7 billion (25.0%), Xibalo xa Malinghena xa Khamphani (CIT), lexi hoxeke xandla hi R323.6 billion (20.7%) naswona mixakaxibalo ya Khasitomo yi hoxile xandla hi R58 billion (3.7%).

SARS yi hlengeletile R16.3 trillion ku sukela hi Nhlangua 1997 loko yi tumbuluxiwile ku fikela eka ti 31 Nyenyankulu 2021. Ku engetela eka nomboro ya namuntlha ya masungulo, eka lembeximali ra 2021/22 sweswi ntsengo lowu wu yime eka R17.8 trillion.

Mihlengeleto ya mali ya tiko yi papamarile hikwalaho ka ku pfuka ka matimba ka ikhonomi loku ndlandlamuxeke hi mixavo ya swixavisiwa eka nkarhi wo vika. Ku antswa ku tlula miholo ya bindzu leyi languteriweke leyi seketelaka mihlengeleto ya CIT na PAYE, lokohiletlhelo mipimo ya ntswalo leyi tshamisekeke na engetelo wa xitshuketa eka xikoxo ku seketerile mihlengeleto ya VAT. Hi ku fambisana na xikongomelo xa hina xa kungu xo hlohlotella Vulangzelelanawu hi Ntsakelo, SARS yi ya emahlweni eka makungu ya yona yo endla swi olova no vevuka no ka swi nga durhi eka vahakelaxibalo ku landzelerisa swiboho swa vona swa xibalo. Kambe SARS yi tlhela yi endla swi tika no durha eka vahakelaxibalo lava nga laveku ku landzelerisa hi vomu. Hi endlile ku hambana exikarhi ka mali ya tiko ya xibalo leyi kumiweke (xikombiso, tihakelo ta n'hweti na n'hweti ta PAYE) na mali ya tiko ya xibalo leyi hi yi hlengeletaka hi ku tirhisa minghenelelo ya vulangzelelanawu leyi ku pakanisiweke eka yona.

Eka lembe leri ku tirhaniwaka na rona, minghenelelo leyi ya vulandzelelanawu yi fikisile eka nhlengeleto wa R209.7 billion, leswi kombisaka 13.4% ya mihlengaleto hinkwayo ya mali ya tiko. Antswiso wo khomeka eka mihlengaleto hinkwayo ya mali ya tiko ya xibalo wu fikisile eka 25% ya xibalo-eka-mpimaxiave wa GDP, leswi hundzeke phesenteji ya le henhla leyi kumiweke hi 2007/08 ya 23.8%, leswi nyikiweke eka xiyimo xo veka hi vuntshwa tshaku ra GDP, leswi nga xikombisandlela xa nttheriso wa xihatla ku ya eka mipimo ya ntungu wa masungulo ma COVID. Ku humelela ka xihatla eku tirhiseni ka ku vumbiwa hi vuntshwa ka swiakiwa swi ta hoxa xandla eka pfukeni ka ikhonomi ko tiya na nhlengaleto wa mali ya tiko lowu antswisiweke.

A ku na timhaka ta le ndzeni leti hoxeke xandla eka nhlengaleto wa mali ya tiko lowu antswisiweke. Switirhisiwa swa vuxokoxoko na thekinoloji swi endlwe swa ximodeni, vatirhi va vuswikoti vo engetelela va thoriwile, phurogireme yo endla khasitomo yi va ya ximodeni eka malembenyengi yi le ku teni, naswona ntirho wu tiyisiwile ku lwa na nghingiriko wa vugevenga na lowu nga riki enawini. Swiringanyetokulu swa Khomixini ya Nugent swo ololoxa ku tsandzeka ka vurhangeri na mafumele eka SARS swi tirhisiwile. Goza leri landzelaka i ku seketela no tirha eka swiringanyeto leswi sukaka eka Khomixini ya Zondo mayelana no lawuriwa ka mfumo hi mavandla ma le handle. SARS yi ya emahlweni yi tinyiketela eku tirheleni ka vanhu va tiko leri hi ku hetiseka no koteka eku humeleriseni ka tirhelovutinyiketeri ro pfuneta mfumo ku tumbuluxa mfumo lowu kotaka. Eka malembe lama nga hundza, SARS yi endlile ku humelela ko hlamarisa eku vuyiseleni ka xindzhuti xa yona, vutshembeki bya yona na matirhelo.

SARS yi khensa vaaki hinkwavo va Afika-Dzonga na vaakitiko va mabindzu eka nseketelo wa vona leswaku tiko ra hina ri fikelela vuswikoti bya rona hi ku helela no va tiko leri tanihi hi valanguteri hi nga ri nyikaka tinxaka ta mundzuku - tiko leri tirhelaka vanhu va rona.

MATAFULA MA MALI YA TIKO

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 ¹	555 780	555 543	237	0.0%	543 948	11 832	2.2%	518 721	37 059	7.1%
Corporate Income Tax ¹	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 ²	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 ³	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%
Total Tax Revenue (Cash)	1 563 765	1 547 071	16 695	1.1%	1 485 415	78 351	5.3%	1 365 124	198 641	14.6%

¹ Includes interest on overdue tax

² Specific Excise Duties comprises excise on domestic goods only

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

R'million	2019/20 ⁴	2020/21 ⁵	2021/22 ⁶	Var	Var %	Var	Var %
				2019/20 → 2021/22	2019/20 → 2021/22	2020/21 → 2021/22	2020/21 → 2021/22
Personal Income Tax ¹	529 172	488 446	555 780	26 608	5.0%	67 334	13.8%
Corporate Income Tax ¹	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 ²	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 ³	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%
Total Tax Revenue	1 355 781	1 249 753	1 563 765	207 985	15.3%	314 013	25.1%

¹ Includes interest on overdue tax

² Specific Excise Duties comprises excise on domestic goods only

³ Customs Duties comprises duties on imports, specific excise on imports, and ad valorem duties on imports

⁴ Total Tax Revenue on a cash basis

⁵ Total Tax Revenue on a cash basis

⁶ Total Tax Revenue on a cash

MAKUMU