



## **USARS UMEMEZELE UMPHUMELA WESIKHASHANA WEMALI ENGENILE NGONYAKA WE-2021/22**

**Tshwane, ngoLwesihlanu 01 kuMbaso 2022** – Ngonyaka walo wokugubha iminyaka engama-25, uPhiko Lwemisebenzi Yemalingeniso Eyoqwayo LwaseNingizimu Afrika (SARS) lunentokozo yokumemezela imiphumela **yesikhashana** yemali engenayo emva kwesikhathi esiyiminyaka emibili ngaphansi kwemigomo yokuvalwa kwezwe ngenxa yobhubhane i-COVID-19. Kumele kuqashelwe ukuthi lena imiphumela yesikhashana, okusamele kwenziwe ukuhlenganiswa kwamabhuku ezimali kanjalo nokucwaningwa kwamabhuku ezimali okokugcina.

Ngonyakamali wezi-2021/22 ukusebenza kwezomnotho kubuye kwathola amandla emva kokwehliswa kwemigomo yokuvalwa kwezwe ngenxa yobhubhane lwe-COVID-19. Phezu kwalokho, ukuphuculwa kokuphathwa kwentela kuthuthukise amazanga okuthobela okubangele ukuba sikwazi ukuqoqa lentela esiyiqoqile. Ukulekelwa komphakathi ohlwempu nosengozini kanye nokwehliswa komthwalo wentela kweseke izimali ezingenayo kanjalo nokusetshenziswa kwemali kwezomnotho okube yisisekelo somphumela wentela yemalingeniso yomuntu nakuntelantengo.

USARS uqoqa intela ngoba wenza umsebenzi wawo obizelwe kuwo, okungukwenza uhulumeni akwazi ukwakha umbuso okhonayo nokuqinisa isisekelo sentando yabantu. Ngokwenza umyalelo wawo ngempumelelo, uSARS uyaqhubeka nokweseka izinhlelo zikahulumeni njengesikhuthazi ekukhuliseni umnotho nokwenza ngcono izimpilo zabo bonke abantu baseNingizimu Afrika. Ukuqaliswa kokusetshenziswa koMbono wakwaSARS wezi-2024 wuhambo oluqhubekayo olusahamba kahle ekwakheni isikhungo esi-SMART, sakamuva esinesithunzi esihloniphekile nesiyisibonelo esihle. Lolu hambo lwenza uSARS ukwazi ukukhulisa ukuqoqa imali ngendlela enokulinganiseka, enempumelelo futhi engachemile ukweseka intuthuko ephokophelwe yiNingizimu Afrika. Kuleminyaka emibili,

inqubomgomo yentela ibigxile ekukhuliseni ububanzi babantu abatheliswayo, ekuthuthukiseni ukuphathwa kwemali eqoqwayo kanye nokwehlisa umthwalo wentela kubantu abakhokha intela ukuze sikhuthaze ukukhula komnotho. Manje sesizokhuluma ngokuthi kuhambe kanjani ukuqoqwa kwezimali kunyakamali wezi-2021/22.

Ngesikhathi esiphele mhla zingama-31 kuNdasa 2022, uSARS uqoqe imali engu-R1 884.9 billion

(R1 540.5 billion ngonyaka owedlule). Ngokuncishiswa izimali ezibuyela abantu ezibe ngu-R321.1 billion (R290.7 billion ngonyaka owedlule), kube sekwenza ukuba imali esele ibe ngu-R1 563.8 billion, ekhombisa ukukhula kuka-R314.0 billion (25.1%) uma uqhathaniswa nonyaka owedlule ka-2020/21.

Uma kuqhathaniswa Nesilinganiso Sesabiwomali sika-R1 547.1 billion, lokhu kubangele ukukhula

kuka-R16.7 billion (1.1%). Imithombo emikhulu yemali engenayo ebe nesandla ekuqoqweni kuka-R1 563.8 billion kube yiNtela Yemalingeniso lomuntu (i-PIT), efake imali engu-R555.8 billion (35.5%), iNtelantengo (i-VAT) efake u-R390.7 billion (25.0%), iNtela Yemalingeniso Yenkampani (i-CIT), efake u- R323.6 billion (20.7%) kanye nezintelo zeHhovisi Elilawula Impahla Emngceleni ezifake u-R58 billion (3.7%).

USARS useqoqe imali engu-R16.3 trillion kusukela ekusungulweni kwawo kuMfumfu 1997 kuze kube mhla zingama-31 kuNdasa 2021. Uma sihlanganisa nemali eyisilinganiso yanamuhla, ngonyakamali wezi-2021/22 leli nani manje selifinyelele ku-R17.8 trillion.

Ukuqoqwa kwemali engenayo kube nokukhaphuzela ngenxa yokuvuka ngamandla komnotho okulekelelwe ukwenyuka kwamanani empahla esikhathini esikhulu kulesi sikhathi sokubika. Okwenze kangcono kunalokhu obekulindelekile, imali etholwe izinkampani ikwesekile ukuqoqwa kwe-CIT ne-PAYE, kanti isilinganiso senzalo nengcindezi ikona okwesekile ukuqoqwa kwe-VAT. Ngokuhmbisana nenhloso yethu yokukhuthaza Ukuthobela Ngokuzikhethela, uSARS uyaqhubeka nemizamo yawo yokwenza kube lula futhi kungabizi kubakhokhintela ukuthobela izibophezelo zabo zentela. Kanjalo, uSARS ukwenza kube nzima futhi kumbe eqolo kubakhokhintela abangathobeli ngenhloso. Sesenze kwaba nomehluko

phakathi kwemali eqoqiwe engenile (isibonelo izinkokhelo ze-PAYE zanyanga zonke) kanye nemali esiyiqoqe ngokusebenzisa amasu okuqinisekisa ukuthobela.

Kulo nyaka obuyekwezwayo, lawa masu okuthobela aholele ekuqoqweni kuka-R209.7 billion, okungu-13.4% wemali eqoqiwe. Ukuthuthuka okubonakalayo kusamba sentela eqoqiwe kuholele kusilinganiso esingu-25.0% uma kuqhathaniswa intela ne-GDP, okungaphezulu kwamaphesenti amaningi ayetholwe ngonyaka wezi-2007/08 ayengu-23.8%, uma sibheka ukwehla imithombo eyenza i-GDP, okukhombisa ukubuyela ngokushesha emazingeni ayekuyo ngaphambi kwesikhathi sobhubhane lwe-Covid-19. Ukukhula ngokushesha kokuqaliswa kokusetshenziswa kwezindlela zokwakha kabusha kuzobangela ukuba ukusimama komnotho futhi kuthuthukise ukuqoqwa kwemali engenayo.

Kukhona ezinye izinto zangaphakathi ezibe nesandla ekuthuthukeni kokuqoqwa kwemali engenayo. Ingqalasizinda yolwazi nobuchwepheshe yenziwa yaba ngeyesimanje, kwaqashwa ezinye izisebenzi ezinamakhono afanele, uhlelo lokwenza ihhovisi elilawula impahla emngceleni kube elesimanje lusaqhubeka, kanti umsebenzi uqinisiwe ukulwisana nezenzo zobugebengu nezingekho emthethweni. Izincomo ezaziphakanyiswe yikhomishini eyaziwa nge-Nugent Commission ukubhekana nokuhluleka ukuphatha nokubusa kwaSARS nazo seziqalile ukusetshenziswa. Isinyathelo esilandelayo ukweseka nokwenza lokhu okubalulwe izincomo ezivela kuZondo Commission mayelana nodaba lokubanjwa kombuso ngobhongwane. USARS uyaqhubeka nokulwela ukusiza abantu balelizwe ngempumelelo ukuze sifinyelele ekusebenzeni gokobizo nokuzinikela ekulekeleleni uhulumeni akwazi akwakha umbuso okhonayo. Eminyakeni eyedlule, uSARS usebe nenqubekela phambili ebonakalyo ekubuyiseni isithunzi sawo, ukuthembeka kwawo kanjalo nokusebenza kwawo.

USARS ubonga bonke abantu baseNingizimu Afrika kanye nezakhamizi ezisebenzayo ngokweseka kwazo ukuze izwe lethu lizokwazi ukufinyelela ezingeni elifanele kube yizwe thina njengababheki balo abazolidlulisela ezizukulwaneni ezizayo ngokukhulu ukuzigqaja - izwe elisebenzela bonke abantu balo.

## AMATHEBULI EMALI ENGENILE

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%



**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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