



national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



ISITATIMENDE SABEZINDABA ESIHLANGANISIWE

UMGCINIMAFI KAZWELONKE KANYE NOPHIKO LWEZIMALI EZINGENAYO ENINGIZIMU AFRIKA

EKUKHISHWENI KOHLELO LONYAKA LWE-12 LWEZIBALO ZENTELA

PRETORIA, NGOLWESIHLANU 20 KUZIBANDLELA 2019

UMgcinimafa kaZwelonke kanye noPhiko lweziMali eziNgenayo eNingizimu Afrika bashicilele uhlelo lonyaka we-12 *IweziBalo zeNtela*.

Uhlelo lowezi-2019 luhlinzeka ngohlolojikelele lwentela yemali engenayo eqoqiwe kanye nolwazi lwamaphepha entela lweminyaka yentela yangowezi-2015 kuya kowezi-2018, kanjalo neminyaka yezimali yangowezi-2014/15 kuya kowezi-2018/19.

Ukuwa kwamandla omnotho ngonyaka wezi-2018 kwaholela ekukhuleni kancane kwemali engenayo eqoqwayo, okuholele ekunyukeni kokubuyekwezwa kokwehliswa kwesiphokophele kukho ngokwemali engenayo. Yize izimali ezingene ngohlelo lwentela ihambisana nomnotho, ngokwesilinganiso, ukukhula kuntela engenile kungaphezulu kokukhula komnotho. Amaphuzu asemqoka ohlelweni lowezi-2019 yilawa:

- Kuqoqwe intela yemali engenayo efinyelela ku-R1 287.7 billion, ekhula unyaka nonyaka ngemali engu-R71.2 billion (5.9%) eyeyamiswe kakhulu yiNtela yeMali eNgenayo yomuntu i-Personal Income Tax (i-PIT) ekhule ngo-R30.9 billion (6.7%):
 - I-Personal Income Tax (PIT) iku-38.3%, Corporate Income Tax (CIT) iku-16.6% kanti i-Value-added Tax (VAT) iku- 25.2%, kanti uma zihlangene iyona enemithombo eminingi yentela yemali engenayo kanti futhi ifaka 80.1% wentela yemali engenayo eqoqiwe isiyonke.
 - Intela yemali engenayo ikhule ngesilinganiso sonyaka esihlanganisiwe esingu-6.9% ngesikhathi sonyaka wezi-2014/15 kuya kowezi-2018/19. Inani lentela

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uma liqhathaniswa neGDP linyuke kakhulu lisukela ku-25.5% ngonyaka wezi-2014/15 laya ku-26.2% ngonyaka wezi-2018/19 (okunyuke ngamaphuzu amaphesenti ayi-0.65).

- KuSahluko 2: i-PIT, ukhlonzwa kwabantu nendawo ekuhlolweni kwabakhokhintela abahlolwe kwaze kwaba sekupheleni kukaNcwaba wezi-2019 kwaveza imiphumela ethakazelisayo:
 - 2 680 449 (54.5%) wabakhokhintela abahloliwe bekungabakhokhintela abangabantu besilisa; 2 236 580 (45.5%) bekungabantu besifazane;
 - 1 331 419 (27.2%) wabakhokhintela abahloliwe bebephakathi kweminyaka engama-35 kuya kwengama-44 yobudala; kanti
 - 1 976 674 (40.2%) wabakhokhintela abahloliwe babebhaliswe e-Gauteng, kulabo abayi-636 460 bahlala ku-Johannesburg Metro kanti babetheliswe kungeniso eliyidonswantelo elijwayelekile elingu-R446 838;
- Izibalo kuSahluko 3 mayelana ne-CIT ziveza ukuthi ezinkampanini ezingu-814 151 ezihloliwe kuze kube sekupheleni kukaNcwaba 2019 ngonyaka wentela wangowezi-2017, 24.3% zibe zinhle kungenisomali eliyidonselwantela. Elinye ingeniso eliyidonselwantelo elingu-48.3% belilingana nemali engekho kanti esele engu-27.4% zibike ukulahlekelwa emva kokuhlolwa;
- Isahluko 4 siveza ukuthi ngonyaka wezi-2018/19, 77.2% wabathengisi abakhokha i-VAT kwakuyizinkampani noma ama-close corporation. Zibe negalelo elingu-92.3% kuzinkokhelo ze-VAT kuleli zaphinde zakhokha izimali ezibuyiswayo ze-VAT ezingu-90.4%. Yize abantu (abanikazi bezinkampani ngabodwana) benza u-17.3% wabathengisi, babe negalelo elingu-3.0% kuzinkokhelo ze-VAT kuleli baphinde bathole u-1.3% wezimali ezibuyiswayo ze-VAT.
- Njengoba kuchaziwe kuSahluko 5, i-VAT yempahla engenayo kanye nentela yoMnyango wokuThelisa yikho okukhombise ukukhula okukhulu ngonyaka wezi-2018/19 uma kuqhathaniswa nonyaka wezi-2017/18. Kube ngu-13.6% kanye no-4.3% wenani eliphelele leNtela yemali engenayo ngokulandelana; okube ngu-17.9% uma ihlanganisiwe, ebihambisana nevamile kule minyaka emihlanu eyedlule. Ukwabiwa kwalezi zintela ku-GDP kunyuke kwaya ku-4.7% kusuka eminyakeni emihlanu eyendulela lo ku-4.6% ovamile, i-VAT yempahla ethelekiswayo ibe ngu-3.6% kwathi iNtelo yoMnyango wokuThelisa yaba ngu-1.1% ngonyaka wezi-2018/19.
 - I-VAT yempahla ethelekiswayo ezimbonini ezi-3 ezihamba phambili ekubeni negalelo emnothweni zenza u-87.8% wesamba esiphelele, lezo zimboni yilezi

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izitolo ezihwebayo i-Wholesale and Retail Trade, imboni yokupheka nokuhlalisa abantu i-Catering and Accommodation sector (ephezulu) ku-40.0%, ilandelwe imboni ekhiqizayo (yesibili) ku-30.1% kanye nosizo lokungenelela ngezimali, imishwalense, ukudayiswa kwezindlu namabhiznisi (ephexulu) ku-17.7%.

- Isilinganisonani esiphelele sentela yoMnyango wokuThelisa ngonyaka wezi-2018/19 besingu-3.1% uma siqhathaniswa nesangonyaka owedlule esasingu-3.2%. Imikhiqizo ehamba phambili enesilinganisonani esiphezulu sentela yempahla kwaba yizicathulo nezinto zokuhloba eziwu-24.4%; izikhumba ziwu-19.4%; izindwangu nezingubo zokugqoka ziwu-15.8%; ukudla, iziphuzo nogwayi kungu-11.4% kanjalo nezimoto, izindiza nemikhumbi zingu-7.6%.
- Okokugcina, iSahluko 6: Ezinye izintela nokuQoqwayo kuhlizeka ngolwazi lwezintela ezifana neNtela yeNzuzo i-Capital Gains Tax (CGT), iNtela yokuDlulisela i-Transfer Duty, imivuzo yemithombo yepetroliyamu i-Mineral and Petroleum Resources Royalty (MPRR), izinkokhelo ze-Southern African Customs Union (SACU) kanye nezimali ezibuyiswayo zika-Diesel. Ngonyaka wezi-2018/19, kwenziwa i-CGT engu-R17.9 billion kuyo u-R9.5 billion wawuvela kubantu ngabanye nakumaqomangcebo kanti u-R8.3 billion wawuvela ezinkampanini. Lokhu kukhombisa ukwenyuka kuka-R249 million (1.4%) ku-R17.6 billion owenziwa ngonyaka wezi-2017/18. Uma kuhlanganisiwe kwenziwe u-R142.6 billion kusukela ekwethulweni kwe-CGT kuMfumu wezi-2001.

Amadokhumenti eziBalo zeNtelo owezi-2019 ayatholakala kusizindalwazi sakwa-SARS nesakuMgcinimafa kaZwelonke kulawa makheli www.sars.gov.za kanye no-www.treasury.gov.za

Abakwa-SARS noMnyango woMgcinimafa kaZwelonke bayakwemukela ukuphawula nezincomo okuqhubeka nokuthuthukisa ukusetshenziswa kokushicilelwe ekuhlolweni kwenqubomgomo, kanye nokuthola imibono emisha ngesimo senhlalo nezomnotho eNingizimu Afrika. Lokhu kungahlinzekwa ngokuthumela i-imeyili ku-taxstatistics@sars.gov.za

Ukuze ukwazi ukungena kuleli khasi ngezilimi ezehlukene sicela ucofe lokhu okuzokuxhumanisa nazo ngezansi:

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- IsiZulu
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IYAPHELA

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