ABAKWA-SARS BAMEMEZELE UMPHUMELA WESIKHASHANA WEMALI ENGENILE NGONYAKA WE-2018-19

Pretoria, ngoMsombuluko 1 kuMbasa 2019 – Kunyakamali ophela mhla zingama-31 kuNdasa 2019, abakwa-SARS baqoqe isamba esingu-R1 287.6 billion, uma kuqhathaniswa nesilinganiso sika-R1 302.2 billion abebezibekele sona okuholele ekushodeni kwemali engu-R14.6 billion (-1.1%).

Kumele kuqashelwe ukuthi lena **imiphumela yesikhashana**, okusamele kwenziwe ukuhlanganiswa kwamabhuku ezimali kanjalo nokucwaningwa kwamabhuku ezimali okokugcina.

Isamba esiphelele esiqoqiwe sibe ngu-R1 575.4 billion esancishiswa izimali ezibuyiswayo ezingu-R287.8 billion, okwaholela ekusaleni kuka-R1 287.6 billion. Umphumela wemali esele kwengenile engu-R1 287.6 billion uveza ukukhula kuka-R71.2 billion (5.8%) uma kuqhathaniswa nonyakamali wezi-2017/18.

Uma uqhathaniswa nesilinganiso seSabiwomali sango-2019 sika-R1 345.0 billion, lokhu kwenza kushode imali engu-R 57.4 billion (-4.3%), kanti futhi uma uqhathaniswa neSilinganiso Esibuyekeziwe sika-R1 302.2 billion, lokhu kwenza kushode imali engu-R14.6 billion (-1.1%).

Imali ephelele eqoqiwe ikhule ngo-8.6% ngenkathi izimali ezibuyiswayo zona zikhule ngo-22.7% kulandela isimemezelo sikaNgqongqoshe weziMali ngesikhathi ethula isiTatimende seNqubomgomo yeSabiwomali samaPhakathi noNyaka (MTBPS) esithi umgodla we-VAT ebuyiswayo uzokwandiswa ukuze ukwazi ukukhipha izimali ze-VAT ezibuyiswayo emgodleni wemali kahulumeni ize emnothweni.
Ngesikhathi kukhishwa umbiko, umnotho wezwe lonke untenge waya ku-3.7% ngonyaka wezi-2018 kanti kubikezelwa ukukhula kuka-3.5% ngonyaka wezi-2019. Ukukhula kukhutshazwe yingcindezi yohwebo lwe-US-China (kanjalo nokunyuka kwentela) ngonyaka wezi-2018, ukwethulwa kwemigomo emisha yokukhipha okusamafutha kwezimoto e-Germany, ukunyuka kwezidingo zasekhaya e-Italy ngenxa yokukhathazeka ngenxa yobungozi bombusi nezezimali, kanjalo nokuntenga kwezimakethe zezimali nokukhula e-Turkey.

Uma ulinganiswa kubhekwa imigomo yangempela ye-GDP, umnotho wasekhaya ukhule ngo-0.8% ngonyaka wezi-2018 usuka ku-1.4% ngonyaka wezi-2017. Okube negalelo elikhulu ekukhuleni kwesilinganisonani ngo-0.8% ngonyaka wezi-2018 kwaba izimali (okwaba ngu-0.4 wamaphesenti ekukhuleni kuka-1.8%) kanye nohulumeni (okwaba ngu-0.2 wamaphesenti ekukhuleni kuka-1.3%). Ngokuphambene nalokho, ezolimo (okwaba ngu -4.7% no -0.1 wephuzu lamaphesenti), izimayini (-1.7% no -0.1 wephuzu lamaphesenti), kanye nezinkontileka (-1.2% no -0.0 wephuzu lamaphesenti) kube nomthelela ongemuhle ekukhuleni kwe-GDP ngonyaka wezi-2018.

Le mithombo emikhulu yemali engenayo ebe nesandla ku-R1 287.6 billion oqoqiwe kube yiNtela yeNgenisomali lomuntu-siqu i-Personal Income Tax (PIT), ebe negalelo lika-R493.8 billion (38.3%), Value-Added Tax (VAT) yona ebe negalelo lika-R324.6 billion (25.2%), iNtela yeNgenisomali yeNkampani i-Company Income Tax (CIT), ebe negalelo lika-R214.7 billion (16.7%) kanye nezintela zempahla engenayo nephumayo eMnyangweni wokuThelisa zona ezibe negalelo lika-R55.2 billion (4.3%).

- Imali eqoqwe nge-Pay-A-You-Earn (PAYE) kulo nyaka inyuke ngo-7.0% ku-R477.4bn, phezu kokulahleka kwemisebenzi eminingi, nokuncipha ezivumelwaneni ngamaholo kanjalo nokwehla kokukhokhwa kwamabhonasi. Kodwa-ke, lokhu kukhula kwehle kancane ngesabelo esisezansi sokukhetha ukukhokha ikakhulu embonini yezimali, ukunyuka kancane kokunyuswa kwezimali zonyaka embonini kahulumeni, ukulahleka kwemisebenzi embonini engekho emthethweni engekho mayelana nezolimo kanjalo nokukhokhwa okuncane kwamabhonasi embonini yezimali.
- I-Domestic Value-Added Tax (VAT) inyuke ngezinombolo ezimbili kusukela ngenyanga kaNhlaba 2019 ngenxa yokuhlomula ekunyukeni ngephuzu eli-1 lephesenti kusilinganisonani le-VAT. Lokhu kubangele ukukhula ngamandla kwesilinganisonani kuzo zombili izigaba zamabhizinisi okungamabhizinisi amakhulu kanye nama-SMME okube ngu-9.8% no-14.8% ngokulandelana. Kubathengisi abakhokhe kuyo yomibili iminyaka ngezikhathi ezifanele, i-Domestic VAT ibizobe ikhule ngo-3.9% ukube isilinganisonani se-VAT besinganyukanga, uma kuqhathaniswa no-11.2% walesi sibonelo kodwa kulokhu kunyuke isilinganisonani. Yingakho sibone ukukhula okukhulu phezu kokuntenga ekuhwebeni kwezitolo, okuqhubekayo nokuba ngaphansi kwengcindezi. Imali eqoqiwe kunyaka ogcwele ibe ngu-R378.8bn kanti kuleyo mali u-83.0% watholakala ngokusetshenziswa kohlelo lwe-eFiling.
- Intela yeNgenisomali yeNkampani i-Company Income Tax (CIT) eqoqiwe inciphe ngo-2.5%, ukuncipha kube yimbangela yezimali eziningi ezakhokhwa ku-CIT zikhokhelwa amabhizinisi amakhulu kanti futhi kwenzeka ezikhathini eziningi ezazingaphansi kwesikhathi sokubuyekezwa kokucwaningwa kwamabhuku, kanjalo nemizamo yokuqhubeka nokulungisa incwadi yezikweletu ze-IT. Kanti futhi nokuqhubeka kokucinywa kwamandla yinkampani kagesi nakho kube nomthelela ekuncipheni kokusebenza kwamabhizinisi nokusebenza kwezinkampani kwathikamezeka kakhulu okwabe sekuthikameza inzuzo yabo.
- Ukukhula kuNtela yeNgenisomali lomuntu-siqu i-Personal Income Tax (PIT) kuzinkokhelo zentela yesikhashana kwehlile kusuka ku-37.5% kuNcwaba 2018 kwaya ku-18.4% kuNhlolanja 2019, ngenxa

yokungaphindwa kanye/noma ukudalula okuncane kwezinzuzo zentengonani uma kuqhathaniswa nonyaka owedlule.

- Kuzintela zokungenisa izimpahla ezweni kube nokukhula kuka-14.0% kumakota amathathu okuqala ezimali, okwathi emva kwalokho imininingo yamathransekushini kanye nezimpahla ezingeniswa ezweni zangahlangabezana nokulindeleke kuzo kwezinye izinyanga kukota yokugcina yezimali. Izinkokhelo eziyingxenye yesitatimende *'13th deferment statement'* sezinkokhelo ezihlehlisiwe zevile kobekulindelekile nokuholele ekukhuleni eMnyangweni wokuThelisa ngo-13.9% okudlule kancane nje kusilinganisonani lokukhula elidingekayo.

Njengoba kwamenyezelwa ngoMfumfu kusiTatimende seNqubomgomo yeSabiwomali samaPhakathi noNyaka (MTBPS), kwasungulwa indawo yezimali ukuze abakwa-SARS banciphise incwadi yezikweletu ezimalini ezibuyiswayo ze-VAT. Abakwa-SARS banciphisa incwadi yesikweletu ezimalini ezibuyiswayo ze-VAT isukela ku-R41.8 billion kuMandulo 2018 yaya ku-R25 billion ekupheleni konyakamali, okuholele ekunyukeni ngo-16.4% enanini kanye no-6.3% kumthamo wezimali ezibuyiswayo ezibuyela emnothweni. Emva kokumenyezelwa, sibone ukuqoqwa kwemali ephelele kukhula ngo-8.6% ngenkathi izimali ezibuyiswayo zikhula ngo-22.7%.

Isiyonke imali ebuyiswe ngabakwa-SARS ibe ngu-R287.8 billion ngonyakamali ka-2018/19. Isamba esingu-R30.5 billion kwakuyizinkokhelo zemali ebuyiswayo kuma-PIT, eveza ukukhula okungu-13.8% kweyangonyaka odlule. Imali ezikhokhiwe ezibuyiswayo ze-CIT zibe yisamba esingu-R22.2 billion, okukhombisa ukukhula okungaba ngu-R8.7 billion (63.7%) ezinkokhelweni uma kuqhathaniswa neyangonyaka odlule. Imali ebuyiselwe ye-VAT yonyaka ibe yisamba esingu-R229.2 billion, okusho ukuthi yeve isilinganiso ngo-R1.2 billion, okukhombisa ukukhula kuka-R38.1 billion (19.9%) kweyangonyaka odlule. Ukukhula kwaba imbangela yokunyuka kwezinkokhelo kubathengisi abancane nabaphakathi nendawo ngo-R15.8bn (19.9%), kanti abathengisi abakhulu bona bathole u-R22.3bn (20.0%) ngaphezulu ezimalini ezibuyiswayo kunezangonyaka odlule.

Kube nokunyuka ezimali ezibuyiselwayo kudizili zika-R2.8 billion (93.3%) uma kuqhathaniswa nonyaka owedlule, ngenxa yokunyuka kokuthembela kudizili ukuze kuphehlwe ugesi.

Yize izinkokhelo ezikhulu zezimali ezibuyiswayo ziyehlisile imali esalayo emva kokucozulwa kwemali engenile eqoqiwe kulo nyaka, kodwa kubuyise okuthile emnothweni.