

# Kabo ya Dithoto tsa Moswi



**the doj & cd**

Department:  
Justice and Constitutional Development  
REPUBLIC OF SOUTH AFRICA



A o itse se se tshwanetseng go direga fa leloko la lelapa la gago le sena go tlhokafala?

Mogatso yo o swetsweng, bana, batsadi le bajaboswa ba amiwa ka tlhamalalo ke loso lwa moswi. A o batla go bereka dithoto tsa moswi ka bonako jo go kgonegang ka jone?

Tshedimose tso e e latelang e tla go thusa:

1. Go tlhaloganya batho ba ba amegang le
2. Thulaganyo ya go bega loso le dithoto tsa moswi.

## **P - BATHO BA BA AMEGANG KE BOMANG?**

Batho ba ba latelang gantsi ke bone ba amegang mo kabong ya dithoto tsa moswi.

1. Masetara wa Kgotlatshekelo e e kwa Godimo (the Master)
2. Moaba-Dithoto tsa Moswi / Moemedi
3. Ramolao wa dithoto
4. Mokwadisi wa Dithaetlele
5. Lefapha la Ditirelo tsa Madi a Lekgetho la Aforika Borwa
6. Lelapa, mogatso yo o swetsweng, bajaboswa le batho ba ba tlogeletsweng dithoto.

### **Masetara**

Kabo ya dithoto tsa moswi e dirwa e okametswe ke Masetara yo o nang le taolo ya go dira jalo mme go ikaegile ka aterese e moswi a neng a nna kwa go yone mo dikgweding di le 12 tse di fetileng. Go na le Dikantoro tsa Masetara kwa: Bloemfontein, Cape Town, Grahamstown, Kimberley, Mmabatho/Mafikeng, Nelspruit, Pietermaritzburg, Pretoria, Mthatha, Bisho, Thohoyandou, Johannesburg, Polokwane, Durban, le kwa Gqeberha.

### **Moaba-dithoto tsa Moswi**

- Moaba-dithoto tsa Moswi ke motho yo o tlhomilwenbg ke Masetara gore a abe dithoto tsa moswi.
- Moswi o tlhopha moaba-dithoto tsa gagwe mo wiling ya gagwe mme Masetara o tlhoma moaba-dithoto yoo go ya ka dipatlafalo tse di rileng.
- Fa moswi a ne a sa tlhoma moaba-dithoto tsa moswi, bajaboswa ba ka nna ba tlhopha moaba-dithoto tsa moswi gore a tlhomiwe ke Masetara.
- Fa kabo ya dithoto tsa moswi e dirwa go ya ka karolo 18(3) ya Molao wa Kabo ya Dithoto tsa Moswii (mo go rayang gore boleng jotlehe jwa dithoto tsa moswi

bo ka fa tlase ga R250 000) Masetara o tlhopho moaba-dithoto tsa moswi yo o bidiwang moemedi wa Masetara (Se gape se bidiwang go tlhomiwa go ya ka karolo 18(3)).

- Moaba-dithoto tsa moswi o ikarabela ka kabo ya dithoto tsa moswi.
- Moaba-dithoto tsa moswi yo o tlhomilweng a ka nna a tlhoma moemedi gore a dire mo boemong jwa gagwe mme moaba-dithoto o tswelela a na le boikarabelo jwa semolao ka dithoto tsa moswi.
- Fa moemedi a tlhophiwa, o tshwanetse go tlhophiwa semolao.

### **Ramolao wa dithoto**

- Ramolao wa dithoto ke ramolao yo o dirang tiro e e kgethegileng ya go baakanya makwalo a tumalano le ditokomane tse go ya ka Molao kgotsa tlwaelo, a kwadisiwang mo kantorong ya go kwadisiwa ga makwalo a tumalano.
- Ramolao wa Dithoto o buisana le Mokwadisi wa Dithaetlele tsa Semmuso gore a tlamele ka makwalo a dithaetlele fa e le gore moswi o ne a na le dithoto tse di sa kgoneng go sutisiwa tse di tshwanetseng go fetisediwa go bajaboswa kgotsa go rekisiwa le go fetisediwa go motho wa boraro.

### **Mokwadisi wa Dithaetlele**

Mokwadisi wa Makwalo a Dithaetlele ke kantoro e dithaetlele di kwadisiwang kwa go yone.

### **Lefapha la Ditirelo tsa Madi a Lekgetho la Aforika Borwa**

Boikarabelo jwa Lefapha la Ditirelo tsa Madi a Lekgetho la Aforika Borwa (SARS) ke go kokoanya lotseno-madi lotlhe le le tshwanetseng go duelwa mme fa mong wa lone a tlhokafetse, go tlhomamisa gore makgetho otlhe a madi ao a a duelwa.

- Nomoro ya Lekgetho ya moswi (le dinomoro tse dingwe tse di tshwanetseng tsa lekgetho) di tshwanetse go tshwaiwa gore ke tsa dithoto tsa moswi kwa SARS.
- Dipampiri tsoatlhe tsa lekgetho (makgetho otlhe ao moswi a neng a a kwadiseditswe ka sekai, VAT, PAYE) le le tshwanetseng go duelwa le melato e tshwanetse go duelwa mme lekgetho la dithoto tsa moswi le tshwanetse go romelwa jaaka lekgetho la dithototsa moswi.

**ELA TLHOKO Moaba-dithoto o tshwanetse go tlhomamisa gore maikarabelo ano a a diragadiwa.**

## **P - DIKGATO TSA NTLHA GO TSEWA FA MOTHO A SENA GO TLHOKAFALA KE DIFE:**

### **Kgato 1: Kopa Kitsiso ya Loso**

Kitsiso ya Loso (DHA1663) e tshwanetse go bonwa go tswa kwa ngakeng/ngaka e e batlisisang ka malwetse le diphelelo tsa one gore loso lo begwe kwa Lefapheng la Merero ya Selegae.

### **Kgato 2: Bega loso kwa Lefapheng la Merero ya Selegae gore o newe setifikeiti sa loso**

Fa kitsiso ya loso e sena go amogelwa e tshwanetse go romelwa go Lefapha la Merero ya Selegae mmogo le diforomo tse di batlegang (DHA1663) le DHA132 (go dira kopo ya go newa setifikeiti sa loso) se se tshwanetseng go tladiwa gore go begwe loso le go newa setifikeiti sa loso. Diforomo tseno di ka bonwa mo webosaeteng ya Lefapha la Merero ya Selegae la Aforikaborwa ([https:// www.dha.gov.za](https://www.dha.gov.za)).

Setifikeiti se se khutshwafaditsweng sa loso se ntshiwa mahala mo go lone letsatsi le loso lo kwadisiwang ka lone, le fa go ntse jalo, setifikeiti se se khutshwafaditsweng se ka bonwa ka go tlatsa foromo ya DHA132 mmogo le go duela tuediso e e batlegang.

### **Kgato 3: Tlhomamisa gore moaba-dithoto tsa moswi ke mang**

Fa e le gore moswi o ne a na le wili e bile a tlhophile moaba-dithoto tsa gagwe yo o tshwanetseng go tlhomiwa ke Masetara, moaba-dithoto yoo o bidiwa moaba-dithoto tsa moswi yo o tlhophilweng go ya ka wili.

Fa e le gore wili ga e bolele gore moaba-dithoto tsa moswi ke mang kgotsa fa moswi a tlhokafetse a sena wili, Masetara o tla tlhoma moaba-dithoto tsa moswi yo o tla bidiwang moaba-dithoto tsa moswi yo o tlhomilweng ke Mmasetara

Moaba-dithoto tsa moswi a ka nna a tlhopho moemedi fa a ikutlwa e kete ga a nonofa sentle go dira tiro eno ya kabo ya dithoto tsa moswi, fa fela motho yoo a tlhomilwe semolao gore a thuse.

### **Kgato 4: Bega dithoto tsa moswi kwa go Masetara mo malatsing a le 14 morago ga letlha la loso**

*Dithoto tsa moswi di tshwanetse go begwa ke mang?*

Dithoto tsa moswi di tshwanetse go begwa ke mogatso yo o swetsweng kgotsa mongwe yo o gaufi thata le ene ka losika

kgotsa motho yo o nnang mo kgaolong e loso lo tlhagileng mo go yone kgotsa motho yo o nang le taolo ya dikago kwa loso lo tlhagileng gone.

Go tshwanetse ga tladiwa foromo ya loso (e ka bonwa mo webosaeteng ya DOJ <https://www.justice.gov.za/master/deceased-how.html>). Khopi e e netefaditsweng ya setifikeiti sa loso e tshwanetse go romelwa Masetara.

### **P-Go tshwanetse ga romelwa ditokomane dife?**

- Foromo e e tladitsweng ya Kitsiso ya Loso - J294
- Khopi ya Setifikeiti sa Loso kgotsa Moriti wa Sone o o Netefaditsweng
- Khopi e e netefaditsweng ya ID ya Moswi
- Khopi ya boammaaruri kgotsa moriti wa yone o o netefaditsweng ya Setefikeiti sa Lenyalo (fa e le teng) kgotsa bosupi jo bo amogelesegang jwa lenyalo, go ya ka fa Masetara a kopileng ka gone
- Maikano a lenyalo ka mogatso yo o swetsweng / leloko la lelapa le le bontshang bosupi jwa gore moswi o ne a nyetse
- Diwili tsotlhe tsa boammaaruri le ditokomane tsa tlaleletso ya wili kgotsa ditokomane tse dingwe tse di nang le bosupi joo (fa di le teng)
- Aftafiti e e tladitsweng ke wa Losika - J192
- Foromo e e tladitsweng ya lenaane la Dithoto - J243, le le bontshang matlotlo otlhe a moswi (Go tshwanetse ga tlamelwa ka bosupi jwa boleng jwa matlotlo ao)
- Lenaane la ba moswi ba ba kolotang (fa le le teng)
- Ba ba tlhophilweng ke bajaboswa gore mongwe wa bone e nne moaba-dithoto tsa moswi fa dithoto tsa moswi di sa direlwa wili, kgotsa fa go sa tlhophiwa moaba-dithoto tsa moswi mo wiling, kgotsa fa moaba-dithoto tsa moswi yo o neng a tlhophilwe a tlhokafetse kgotsa a gana go dira tiro e a e tlhophetsweng.
- Maikano a a netefatsang gore dithoto tsa moswi di ne di sa begwa mo nakong e e fetileng kwa kantorong epe e nngwe ya Masetara
- Diforomo tse di tladitsweng ka bobedi le bobedi ke Moaba-dithoto tsa Moswi tsa go Amogela Terasete ke (batho) motho yo o tlhophilweng go nna (baaba-dithoto tsa moswi) moaba-dithoto tsa moswi (foromo J190) le khopi e e netefaditsweng ya tsebe e e nang le setshwantsho sa ID ya moaba-dithoto tsa moswi (seno ga se tlhokege go karolo 18(3) ya dithoto tsa moswi)
- Go sireletsa wili - J262 (ntle le fa moaba-dithoto tsa moswi yo o tlhophilweng a rebotswe gore a se ka a tlamela ka tshireletsego ya wili, kgotsa a le motsadi,

mogatso kgotsa ngwana wa moswi). (Seno ga se tlhokege go karolo 18(3) ya dithoto tsa moswi)

- Kamogelo ya Dikaelo tsa Masetara - J155, e e tladiwang le go saeniwa ke motho yo o tlhophilweng ke bajaboswa (segolobogolo e e tlhokegang go karolo 18(3) ya dithoto tsa moswi)
- Khopi e e netefaditsweng ya ID ya motho yo o tlileng go tlhomiwa go nna moemedi wa Masetara (e tlhokega segolobogolo go karolo 18(3) ya dithoto tsa moswi).

#### **Kgato 5: Kopa makwalo a kabo ya dithoto tsa moswi / Lekwalo la Taolo go tswa go Masetara**

Fa dithoto tsa moswi di sena go begwa e bile go rometswe ditokomane tse di tlhokegang ka tsela e e kgotsofatsang Masetara, Masetara o tla romela lekwalo la kabo ya dithoto tsa moswi/ taolo. **Go bona tshedimotsetso go ya pele, tsweetswee leba webosaete ya Masetara:**

<https://www.justice.gov.za/master/deceased-how.html>).

#### **Kgato 6: Dikgato tse di tshwanetseng go latelwa kwa Lefapheng la Ditirelo tsa Madi a Lekgetho la Aforika Borwa P - Dithoto tsa moswi di tshwanetse go kwadisiwa leng?**

- SARS e tshwanetse go itsisiwe ka botlalo ka loso lwa moduela-lekgetho.
- Dithoto tsa moswi di tshwanetse go kwadisiwa fa go nna le lotseno lwa madi le tiriso ya madi morago ga letlha la loso kgotsa fa go ka nna le kungo ya madi a a tswang go dithoto tsa moswi morago ga letlha la loso.

#### **P - SARS e Itsisiwa Jang ka Dithoto tsa Moswi**

- Moaba-dithoto tsa moswi o tshwanetse go itsise SARS ka loso ka –
  - o Go dira dipeelano-nako tse di dirwang ka buka ya eleketeroniki (ebooking) kwa lekaleng la SARS (Dipeelanonako tseno di ka dirwa ka [www.sars.gov.za](http://www.sars.gov.za) <Beeletsa Peelanonako; kgotsa [www.sarsefiling.co.za](http://www.sarsefiling.co.za) le ka SARS Mobiapp); kgotsa
  - o Ka go e romela go SARS Online Query System e ntšha (<https://www.sars.gov.za/contact-us/send-us-a-query/>); kgotsa
  - o ka go romela imeile o dirisa nngwe ya tse di latelang:  
Badiredi ba Lekgetho: [pcc@sars.gov.za](mailto:pcc@sars.gov.za).  
Badiredi ba Lekgetho: [contactus@sars.gov.za](mailto:contactus@sars.gov.za).

#### **P -Thulaganyo e e latelwang ya go feleletsa dithoto tsa moswi ke efe?**

Morago ga fa Masetara a sena go ntsha lekwalo la kabo ya dithoto tsa moswi, go tshwanetse ga dirwa dilo tse di

latelang kwa SARS:

1. Moaba-dithoto tsa moswi o tshwanetse go itsise kantoro ya SARS.
2. Ditokomane tse di tlhokegang tse di tshwanetseng go tsenngwa khouto mo porokeramong ya khomphiutha di akaretsa:
  - Khopi ya kitsiso ya loso lwa moswi (J294) e e ntshitsweng ke Kantoro ya Masetara kgotsa setifikeiti sa loso
  - Khopi ya Kamogelo ya terasete jaaka Moaba-Dithoto tsa Moswi (Foromo J190) kgotsa Khopi ya Lekwalo la Moaba-Dithoto Tsa Moswi (J238)
  - Khopi e e netefaditsweng ya ID ya moswi le ya moaba-dithoto tsa moswi.
  - Khopi ya go amogela dikaelo tsa Masetara (Foromo ya J155) kgotsa khopi ya Lekwalo la Tetla (J170) (fa boleng jwa dithoto tsa moswi bo le ka fa tlase ga R250 000)
  - Khopi ya Lenaane la Dithoto (Foromo ya J243)
  - Khopi ya wili ya bofelo le tesetamente
  - Leina, aterese ya bonno, aterese ya imeile le nomore ya mogala wa moaba-dithoto tsa moswi le moemedi wa gagwe
  - Fa e le moemedi, go batliwa gore a bo a tlhomilwe Semolao e bile a na le khopi e e netefaditsweng ya ID
  - Khopi e e saenilweng ya go Tswalwa ga diakhaonto le tsa Kabo ya dithoto tsa moswi fa di nna gone (fa seno se kgonega)
  - Pampiri ya Tuelo ya Lekgetho la Dithoto Tsa Moswi (foromo ya REV267).
3. Fa moswi a sena go tsenngwa mo porokeramong ya khomphiutha, dipampiri tsotlhe tse di iseng di romelwe tsa tuelo ya lekgetho di tshwanetse go romelwa go fitlha ka letlha la loso. Go tla dirwa jalo ka mefuta yotlhe ya lekgetho: Lekgetho la Madi a Lotseno, VAT, PAYE, SDL, UIF le lekgetho la dithoto tsa moswi.
4. Thulaganyo eno e ka dirwa ka Ditirelo tsa mo Mafaratlhatlheng tsa SARS kgotsa ka dikanale tsa dijethale tsa SARS tse di leng teng mo webosaeteng ya SARS [www.sars.gov.za](http://www.sars.gov.za).
5. Ka bonako fela fa Moaba-Dithoto tsa lekgetho a sena go feleletsa akhaonto ya L&D, e tshwanetse go romelwa kwa SARS, mmogo le REV267 (pampiri ya go duela lekgetho la dithoto tsa moswi). SARS e tla tlhatlhoba makgetho.
6. Ka bonako fela fa dikoloto tsotlhe tsa lekgetho di sena go duelwa ka botlalo, lekwalo la Deceased Estate Compliance (DEC) le ntshediwa mefuta yotlhe ya lekgetho, go akaretsa le lekgetho la dithoto tsa

moswi. Lekwalo la DEC le tshwanetse go romelwa kwa Kantorong ya Masetara gore moaba-dithoto tsa moswi a kgone go gololwa ke Masetara.

Tsweetswee leba tsebe ya lekgetho la dithoto tsa moswi mo webosaeteng ya SARS go bona tshedimose tso go ya pele ka dithoto tsa moswi:

<https://www.sars.gov.za/types-of-tax/estate-duty/>.

**Disclaimer:** This brochure is for information purposes and relevant legislation still prevail in the case of inconsistency.

**Go bona tshedimose tso go ya pele, tsweetswee leba webosaete ya SARS le SARS TV mo YouTube go bona dibidio tsa thuto.**

\*Gakologelwa, pele o etela lekala le le gaufi le wena la SARS, ba fonele pele.

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