

UMVUZO WENGCEBO YEZIMBIWA PHANSI NEPHETHILOYAMU

Yini Entsha?

- 01 kuMfumfu 2018 - Ukubuyiswa kweNtela yemiVuzo yeNgcebo yeziMbiwa Phansi nePhethiloyamu (MPR3)**
 Abakwa-SARS bakhiphe ifomu elisha elibizwa nge-[Mineral and Petroleum Resources Return and Payment advice](#). Leli fomu liyatholakala ukudawuniloda kusukela mhla lu-1 kuMfumfu 2018 kanti abakhokhintela abakhona be-MPRR kuzofuneka ukuba bagcwalise ifomu elisha lokubuyisa intela ye-MPRR kanye nemininingo yenkokhelo:
 - Isaziso esidala seNkokhelo yeNgcebo eMbiwa Phansi nePhithiloyamu (MPR2) kanye nefomu lokubuyisa intela yeNgcebo eMbiwa Phansi nePhethiloyamu (MPR3) asehlanganisiwe kwaba ifomu elilodwa [lokuBuyisa intela kweNgcebo eMbiwa Phansi nePhethiloyamu \(MPR3\)](#), ukuze udalule kumele ugcalise ifomu elisha lokuBuyisa intela (MPR3).
 - Ifomu lokuBuyisa intela le-MPR3 lakamuva selifakwe uhlobo lokumbiwa phansi, isimo sesilinganiso kanye nobuningi (ubukhulu) bokumbiwa phansi okudayisiwe okwakungafakiwe ku-MPR3 yokuqala.
 - Ifomu le-MPR3 lihlelembelwe ukufaka zonke izimfanelo ezifana nezibophezelo zokufaka, izinkokhelo kanye nezokubuyisa intela ezingezansi:

Ifomu le-MPR3	Ukufaka	Inkokhelo
Ukucabangela koku-1	Ifomu lokuBuyisa intela lokuCabangela kokuqala kumele lithunyelwe ngaphambi kokuphela kwezinyanga eziyisithupha (6), emva kokuqala konyaka wokuhlola.	Inkokhelo yokuqala – 50% wenani elicatshangelwayo lesikweletusibopho sonyaka wokuhlola – izinyanga eziyisithupha (6) emva kokuqala konyakamali.
Ukucabangela kwesi-2	Ifomu lokuBuyisa intela lokuCabangela kwesibili kumele lithunyelwe ngaphambi kokuphela konyaka wokuhlola (ngakho-ke kumele kube ngaphambi kokuphela kwezinyanga eziyi-12 emva kokuqala konyaka wokuhlola - kusebenza uma kungukuthi akukho zinguquko ezenziwa ekupheleni konyakamali).	Inkokhelo yesibili - imali yokugcwalisela inani lesikweletusibopho sonyaka wokuhlola - ekupheleni konyakamali (ngakho-ke, ngaphambi kokuphela kwezinyanga eziyi-12 emva kokuqala konyaka wokuhlola - kusebenza uma kungukuthi akukho zinguquko ezenziwe ekupheleni konyakamali).
Okwesi-3 Okungeyona impoqo/Okokwengeza	Ifomu lokubuyisa intela lesithathu elingeyona impoqo, elibizwa "Ukubuyiswa kokweVile", lingaset shenziselwa ukudalula esinye isikweletusibopho sonyaka wokuhlola, esasingafakiwe ngesikhathi sokuthumela ukuCabangela kokuqala nokwesibili (ngakho-ke, uma kunesidingo, ngaphambi	Inkokhelo yesithathu yokwengeza engeyona impoqo - amanani angafakwanga kokwakucatshangelwa kokuqala nokwesibili konyaka wokuhlola (ngakho-ke, uma kunesidingo, ngaphambi kwezinyanga eziyi-18 emva kokuqala konyaka wokuhlola - kusebenza uma kungukuthi akukho zinguquko ezenziwa ekupheleni konyakamali).

	kwezinyanga eziyi-18 emva kokuqala konyaka wokuhlola - kusebenza uma kungukuthi akukho zinguquko ezenziwe ekupheleni konyakamali).	
Ukukhokha imali yokugcina	Amafomu akubuyisa intela kumele athunyelwe ezinyangeni eziyi-12 emva kokuphela konyaka wokuhlola ukuze kuzokwenziwa (inhlokosimozimali) ukuhlanganiswa kwamabhuku.	Ukuqedela isikweletusibopho sokugcina - ezinyangeni eziyi-12 emva kokuphela konyaka, uma isikweletusibopho sokugcina seville ezinkokhelweni ezenziwe ezazicatshangelwa zokuqala nezezisibili kanye nenkokhelo yesi-3 engeyona impoqo.

- Ungakhokha ngokusebenzisa usizo lwe-eFiling lokweNgeza iNkokhelo (oluphinde lubizwe ngezinkokhelo zesikhashana) noma 'Okunye kwaka-SARS' uma usebenzisa i-EFT, sicela usebenzise umthetho wezinombolo eziyi-19 (TAXREFNUMBX00000155) kanti futhi inkokhelo ngayinye kumele ihambe nefomu lokubuyisa intela eligcwalisiwe lemiVuzo yeNgecebo zeziMbiwa Phansi nePhethiloyamu (MPR3).
- Izinkokhele kungakuhle zenziwe nge-eFiling ziye ku-akhawunti yakwa-SARS kanti inkokhelo ngayinye kumele ihambisane nefomu lokubuyisa intela eligcwalisiwe (MPR3).
- Ungakwazi ukukhokha ngokuya ebhange (yize ungakhuthazwa ukusebenzisa lo mgudu), ngokusebenzisa i-EFT kanti futhi ukusebenzisa lokhu kudinga ukuthi usebenzise umthetho wezinombolo eziyi-19 (TAXREFNUMBX00000155).

Isu elihamba phambili: Abakhokhintela kumele bakhuthazwe ngokushesha ukusebenzisa i-eFiling njengomgudu wokukhokha. Umgudu wokukhokhela ama-MPRR ebhange uzoyeka ukusetshenziswa mhla zingama-31 kuMasingana 2019, okusho ukuthi izinkokhelo ze-MPRR sezizokhokhelwa ngokusebenzisa umgudu we-eFiling.

Ungalithola ifomu lakamuva lesiqondiso nge-MPRR yangaphandle ngezansi:

- [Mineral and Petroleum Resources Royalties External Guide](#)
- [MPR3 Mineral and Petroleum Resources Royalty Return External Form](#)

Kuyini?

Esikhathini esedlule, ingcebo yezimbiwa phansi nephethiloyamu bekuyizinkampani ezizimele, okusho ukuthi inkokhelo yokugujwa kwalezi zingcebo ibikhokhelwa uMbuso ngaphansi kwezimo ezithile kuphela, isibonelo, uma kade kumbiwe emhlabeni woMbuso.

Ukuze iNingizimu Afrika ifinyelele ezingeni elenyukayo lemikhuba yamazwe omhlaba, uMnyango weziMbiwa Phansi nezaMandla ushicilele [uMthetho wokuThuthukiswa kweNgecebo yeziMbiwa Phansi nePhethiloyamu, 2002 \(MPRDA\)](#) ngokuthi lezi zingcebo zithathwa njengefa labo bonke abantu baseNingizimu Afrika ezinoMbuso njengomgcini nombeki walo ukuze kuzuze bonke abantu baseNingizimu Afrika.

Ngokwesigaba 3(4) se-MPRDA, uNgqongqoshe wezeziMali kumele anqume bese ekhokhela uMbuso imivuzo ngokulandela uMthetho wePhalamende. Lokhu uNgqongqoshe wakwenza ngokushicilela [uMthetho wemiVuzo yeNgcebo yeziMbiwa Phansi nePhethiloyamu, 2008](#) kanjalo [noMthetho \(wokuPhathwa\) kwemiVuzo yeNgcebo yeziMbiwa Phansi nePhethiloyamu, 2008](#), ephethwe ngabakwa-SARS yomibili le Mithetho.

Imivuzo ibangelwe ukudluliswa kwemivuzo yezimbiwa phansi egujwa khona lapha kuRiphabhulikhi. Njengoba kwenziwa kuyo yonke intela, intela eqoqwayo, ilevi, izimali noma imali eqoqwa abakwa-SARS, imivuzo eqoqiwe ifakwa esiKhwameni sikaZwelonke seziMali eziNgenile .

Ingeyobani?

laba bantu abalandelayo kumele babhalisele ukukhokhela imivuzo kwa-SARS:

- namuphi umuntu onelungelo lokuhlola nokucwaninga, imvume yokugcina, ilungelo lokuhlonza, ilungelo lokugubha, imvume yokugubha noma ilungelo lokukhiqiza noma ukuqashisa noma oqashisiwe aphinde aqashise naye ngelungelo elinjalo; noma
- Namuphi umuntu ohlomula noma othola ingcebo embiwa phansi egujwe khona kuRiphabhulikhi.

Kumele ngithathe ziphi izinyathelo?

Kumele ugcalise ifomu lokufaka isicelo i-MPR1. Liyatholakala ngezansi kanti futhi ungalithola egatsheni lakwa-SARS. Uma usuligcalisile, kumele uligayele kukhompuyutha bese ulithumela nge-imeyili kuleli kheli mineralroyalty@sars.gov.za. Ifomu eligcalisiwe le-MPR3 kumele lithunyelwe nakuleli kheli mineralroyalty@sars.gov.za.

Sithini isilinganisonani somvuzo?

Isilinganisonani somvuzo sinqunywa ngokulandela indlela yokubala eshiwo esigatshaneni (1) kanye no (2) sesigaba 4 soMthetho wemiVuzo eNgcebo yeziMbiwa Phansi nePhethiloyamu, 2008 kanti futhi siyahlukanisa ngokwesimo sengcebo embiwa phansi ukuthi icolisisiwe noma ayicolisisiwe, okwamanje ami kanje –

- ingcebo embiwa phansi ecolisisiwe: imali engekho ngaphansi kuka-0.5% kuya kwengadluli ku-5%
- ingcebo embiwa phansi engacolisisiwe: imali engekho ngaphansi kuka-0.5% kuya kwengadluli ku-7%.

Kumele ukhokhwe nini futhi kanjani umvuzo?

Izinkokhelo zingenziwa nge-eFiling usebenzise indlela yokukhokha iNkokhelo eyengeziwe. Qaphela ukuthi umgudu wokukhokhela ama-MPRR ebhange uzoyeka ukusetshenziswa mhla zingama-31 kuMasingana 2019, okusho ukuthi izinkokhelo ze-MPRR sezizokhokhelwa ngokusebenzisa umgudu we-eFiling. Sicela uqinisekise ukuthi unawo umgudu we-eFilingi ukulungiselela umkhokhintela ngamunye we-MPRR bese uyaqala ukhokhe ngalo mgudu ukuqinisekisa ukuthi awubi nazinkinga uma umgudu wokukhokha ebhange usuvaliwe.

Sicela uqaphele ukuthi inkokhelo ngayinye kumele ihambisane nefomu ([elisha](#)) eligcalisiwe le-MPR3 njengokwesidingo somthetho wazo zombili izinkokhelo zesikhashana, inkokhelo yesithathu eyevile kanye nefomu lukubuyisa intela lokugcina (uma kunesidingo sokuthi uphinde ukhokhe futhi).