

# IZINGUQUKO EZIKHWAMENI ZEMALI ESISIWE

## Yini Entsha?

### 17 kuMandulo 2018 - Ukuthuthukiswa kokuBuyiswa kweNtela yeMali eNgenayo eziKhwameni zeziMali eziSisiwe (Trusts) (ITR12T)

Mhla ziyi-17 kuMandulo 2018, abakwa-SARS benze izinguquko ezimbalwa ekuBuyisweni kweNtela yeMali eNgenayo esiKhwameni zeziMali eziSisiwe (Trusts) (ITR12T) ngonyaka wokuhlola ophela mhla zingama-28 kuNhlolanja. Izinguquko ziyingxenye yemizamo eqhubekayo yakwa-SARS yokukhuthaza ukusebenza kahle kanye nokuthobela. Uma ugcine noma uthumele i-ITR12T yango-2018 ngaphambi kokwenziwa kwalezi zinguquko, kulokhu okuthumele akukho okuzothiwa kugcwalise. Okuqukethwe amaphepha okubuyisa intela kuhlelwa ngokwebhizinisi, kubhekwe izimpindulo zemibuzo ethile okuthiwa iphendule.

### Ezinye izinguquko ezibalulekile ku-ITR12T zibandakanya:

- Uhlobo lwesiKhwama seMali eSisiwe sizofakwa ku-ITR12T. Uma uHlobo lwesiKhwama seMali eSisiwe luwuHlobo Olukhethekile lwesiKhwama seMali eSisiwe oluwu-A noma u-B, kuzoba khona imibuzo yokuqinisekisa okuzodingeka ukuthi uyiphendule, uHlobo lwesiKhwama seMali eSisiwe lungashintsha;
- Ezinye izindawo efomini leMali enganayo evela emaBhizinisini okuLima aseKhaya (IT48) kanye neMali engenayo evela emaBhizinisini okuLima aseKhaya Asebenzisanayo (IT48V) azofakwa, kanti ezinye izindawo angeke zizibalele ngokwazo;
- Imali enganayo evela emaBhizinisini okuLima aseKhaya (IT48) kanye neMali engenayo evela emaBhizinisini okuLima aseKhaya Asebenzisanayo (IT48V) manje asevemela ukuba kufakwe ekhompuyutheni imali engekho/engaphansi kwelutho, kanti ezinye izindawo angeke zizibalele ngokwazo;
- Abaphatheli ababekiwe besikhwama bazokwazi ukukhetha okukodwa noma kokubili lokhu Okugunyaziwe kanye nangokuBona koMphatheli obekiwe, uma lokhu kusebenza esiKhwameni seMali eSisiwe;
- Umbuzo omusha mayelana neMali eNgenayo eCatshangelwayo evela eziNkampanini zangaPhandle eziLawulwayo usufakiwe ohlelweni lwekhompuyutha oluwusizo lwe-ITR12T. Uma lokhu kusebenza esiKhwameni seMali eSisiwe, ifomu le- ITR12T lizoveza indawo okumele igcwaliswe; kanti
- Lezi zindawo ezilandelayo zifakiwe ku-IT12T naku- ITA34T:
  - Ukuncishiswa kweziKweletu (s19).
  - Imali yeminikelo eya esiKhwameni seMali eSisiwe sokuLungisa (s37A).
  - Amanani aphathelene nezinto ezithile (ezithintekile/ezingcolile) zempahla noma umsebenzi wengqondo ongabambeki ngesandla (s23I).

### Amanye amadokhumenti afakazelayo kanye nolwazi olwengeziwe

Lawa madokhumenti alandelayo (ngemvamisa) ayadingeka ukuze ugcwalise amaphepha Okubuyiswa kweNtela yeMali Engenayo yeziKhwama zeMali eSisiwe (ITR12T) ku-eFiling:

- Izitatimende zezimali kanye/noma ama-akhawunti okuphatha
- Zonke izitifiketi namadokhumenti aphathelene nemali engenayo kanjalo nezimali ezibanjwayo
- Ubufakazi bezicelo zokukhokhelwa intela ebuye kuwe
- Imininingwane yezimpahla kanye nezikweletuzibopho
- Imininingwane yabantu/abahlomulayo okuyibo ababelwa/abagunyazelwa imali engenayo, ingqalabhizinisi kanye/noma izimpahla.

**Sicela uqaphele** ukuthi ama-ITR12T athunyelwe egatsheni lakwa-SARS, kumele abe nawo wonke amadokhumenti afunekayo.

### Khumbula ukugcina wonke amadokhumenti kuze kube iminyaka emihlanu. Abakwa-SARS bangase bacele amadokhumenti uma kudingeka ukuthi kwenziwe isiqinisekiso.

Lapho kusebenza khona, lawa msheduli alandelayo kumele agcwaliswe, ngoba kuzomele uwafake uma uthumela i-ITR12T yakho:

- Uma ngabe isikhwama sezimali ezisisiwe kade siyingxenye yezimayini noma emisebenzini yasemayini njengoba kuchaziwe esigabeni 1 soMthetho weNtela yeMali Engenayo: [Amasheduli eMayini A no- B](#).
- Uma isikhwama sezimali ezisisiwe, kanye nomuntu esixhumene naye mayelana nesikhwama sezimali ezisisiwe, enamalungelo okunenani ayi-10% okubamba iqhaza kunoma iyiphi [inkampani yangaphandle elawulwayo \(CFC\): sheduli IT10B \(nge-CFC ngayinye\)](#) yeminyaka yentela kusukela ngowezi-2012 kuya phambili. Uma ufuna iminyaka yentela engaphambi kwezi-2012, bheka kusheduli [IT10A](#).

Ukuze ufake ekhompnyutheni wonke amadokhumenti afakazelayo usebenzisa i-eFiling, cofa ku-“Faka amadokhumenti afakazelayo” uma usukulungele ukuthumela amaphepha akho okubuyisa intela.

### **Ukugcina imininingwane ebhalisiwe yesikhwama sezimali ezisisiwe**

- Ngaphambi kokuthi ugcalise amaphepha okubuyisa i-ITR12T, imininingwane yesikhwama sezimali ezisisiwe kumele igcinwe esimweni.
- Qinisekisa ukuthi imininingwane yomuntu okuxhunyanwa naye, ikheli, imininingwane yasebhangwe kanye neyomphatheli obekiwe iqondile ngokuthi ulungise lapho kudingeka khona eFomini lokuBhalisa, lokuChibiyela nokuQinisekisa (RAV01). I-RAV01 ingaqinisekiswa ifakwe imininingwane yakamuva kanje:
  - Ngokucofa “Gcina Imininingwane eBhalisiwe” ku-eFiling. Abakwa-SARS bangase bacele ukuthi uze egatsheni ukuzoqinisekisa naluphi ushintsho olwenziwe emniningwaneni yasebhangwe olungabe lwenziwe nge-eFiling noma
  - Ngokuvakashela igatsha lakwa-SARS. Sicela ufunde isiqondiso se-RAV01 kusizindalwazi sakwa-SARS ukuze ulungise amadokhumenti ayimpoqo afakazayo (amadokhumenti afanele) adingekayo uma ufaka imininingwane yakamuva yasebhangwe kanye neyomphatheli obekiwe egatsheni lakwa-SARS.

Sicela uqaphele ukuthi ama-ITR12T agcwaliswe ngesandla ase eyaposwa awasemukelwa kwa-SARS.

### **Indlela yokuthumela i-ITR12T**

I-ITR12T ungayithumela ngale migudu elandelayo:

- eFiling: Abakhokhintela abangakayibhaliseli i-eFiling bayakhuthazwa ukuba bakwenze lokhu ngoba kuzobavumela ukuba bagcwalise baphinde bathumele amaphepha okubuyisa intela ku-inthanethi endaweni evikelekile.
- Igatsha lakwa-SARS: Uma ummele isikhwama semali esisiwe esinabantu abayishumi noma abahlomulayo abambalwa uyakwazi ukugcwalisa bese uletha i-ITR12T egatsheni i-ejenti izokufakela yona kukhompnyutha. Sicela uyiphrinte bese ugcalisa zonke izindawo ezifunekayo ngaphambi kokuya egatsheni. Amagatsha akwa-SARS angeke aphinde aprinte ama-ITR12T.

Sicela uqaphele ukuthi ama-ITR12T agcwaliswe ngesandla ase eyaposwa awasemukelwa kwa-SARS.

**Isu eliphambili:** Isibonelo sefomu elisha le-ITR12T siyatholakala.

Ngolwazi olwengeziwe, sicela ufunde iziqondiso zakamuva, [Isiqondiso sesinyathelo nesinyathelo sokugcwalisa i-ITR12T yakho nge-eFiling](#) kanye [neSiqondiso Esicacisa kabanzi nge-ITR12 yeziKhwama zeziMali eziSisiwe](#).