

Ukuphathwa Kwepahla yomuntu ongasekho



the doj & cd

Department:
Justice and Constitutional Development
REPUBLIC OF SOUTH AFRICA



SARS
At Your Service

Uyazi na bona kufuze kwenzekeni ngemva kokuhlongakala kwelunga lomndeni?

Umlingani oseleko, abantwana, ababelethi neendlalifa zithinteka bunqopha ngokuhlongakala kwakamufi. Kghani ufuna ukuqedelela indaba yendlu ngokurhabako?

Iminingwana elandelako le izokusiza:

1. Zwisisa abantu ababandakanyekileko kunye
2. Nekambiso yokubika ukuhlongakala nepahla.

UMBUZO - BOBANI ABABANDAKANYEKILEKO?

Amalungu alandelako ngokujayelekileko abandakanyeka ekuphathweni kwendlu kamufi.

1. IsiKhulu seKhotho Ephakemeko (isiKhulu)
2. Umjameli wamafa/ isithunywa
3. Umjameli odluliselana ngepahla
4. uRejistra wobuNikazi boMakhiwo
5. Iziko lemiSebenzi yemiThelo leSewula Afrika
6. Umndeni, umlingani osaphilako, iindlalifa nabazuzako

IsiKhulu

Ukuphathwa kwendlu kwenzeka ngaphasi kwekugadwa siKhulu esinelawulo kuye ngesiphande salapho umufi ebekahlala khona eenyangeni ezili-12 ezidlulileko. Kunama-Ofisi wesiKhulu: E-Bloemfontein, Cape Town, Grahamstown, Kimberley, Mmabatho/Mafikeng, Nelspruit, Pietermaritzburg, Pretoria, Mthatha, Bisho, Thohoyandou, Johannesburg, Polokwane, Durban, ne-Gqeberha.

Umjameli wamafa

- Umjameli wamafa umuntu ohlonywe siKhulu bona engamele ipahla kamufi.
- Umufi ukhetha umjameli wamafa encwadinakhe yamafa abese isiKhulu sikhetha Umjameli wamafa onjalo ngaphasi kweemfuneko ezithileko.
- Nangabe umufi azange akhethe umjameli wamafa, abazuzako bangakhetha umjameli wamafa okuzuhlonywa siKhulu.
- Nangabe ipahla iphethwe ngaphasi kwesigaba 18(3) somThetho wokuPhathwa Kwepahla (okutjho bona isamba senani lendlu singaphasi kwe-R250 000) isiKhulu sihloma umjameli wamafa okuqaliselwa kuye njengomjameli wesiKhulu (Nokuqaliselwa kiyo njengesigaba 18(3) sokuhlonywa).
- Umjameli wamafa unesibopho esipheleleko sokuphathwa kwendlu.
- Umjameli wamafa okhethiweko angahloma isithunywa somthetho esikhundleni sakhe kodwana umjameli wamafa uzokuhlala anesibopho esingokomthetho

sendlu.

- Nangabe isithunywa sihlonyiwe, amandla wegqwetha kufuze asebenze.

Umjameli odluliselana ngepahla

- Umjameli odluliselana ngepahla ligqwetha elisebenza ngokulungiselela iimvumelwano namaphepha angokomThetho namkha iinkambiso zibhaliseka ngokubhaliswa kweemvumelwano.
- Umjameli odluliselana ngepahla uvumelanisa ukuBhaliswa kweemVumelwano ukutjheja ukudluliselwa kweemvumelwano lapho umufi ebekalawula khona ipahla engatjhidisekiko okufuze idluliselwe eendlalifeni namkha nayithengiweko beyadluliselwa elungeni lesithathu.

URejistra wobuNikazi boMakhiwo

URejistra wobuNikazi boMakhiwo li-ofisi lapho isihloko seemvumelwano sibhaliswe khona.

Iziko lemiSebenzi yemiThelo leSewula Afrika

Isiqinisekiso seziko lemiSebenzi yemiThelo leSewula Afrika (SARS) kubuthelela yoke ingenisomali ebetjhelwe sikhathi ebujamweni bokuhlongakala ukuqinisekisa bona yoke imithelo iyabhadelwa.

- Inomboro yomThelo kamufi (nezinye iinomboro zomthelo ezifaneleko) kufuze ibe nekhawu yepahla kamufi ne-SARS.
- Yoke imali engenako yembuyiselo (yoke imithelo umufi ebekabhaliswe kiyo isib. i-VAT, i-PAYE) yomthelo neendlekpo kufuze kubhadelwe begodu umsebenzi wembuyiselo yendlu kufuze ithunyelwe ngokuvumelana neembopho zendlu.

TJHEJA Umabi kufuze aqinisekise bona iimbopho zizalisekile.

UMBUZO - NGIMAPHI AMAGADANGO WOKUTHOMA ALANDELWAKO WANGEMVA KOKUHLONGAKALA:

Igadango 1: Fumana Isaziso Sokuhlongakala

Isaziso Sokuhlongakala (DHA1663) kufuze sifunyanwe kudorhodere/umcilongi ukuze kubikwe ukuhlongakala emNyangweni weeNdaba zangeKhaya.

Igadango 2: Bika ukuhlongakala emNyangweni weeNdaba zangeKhaya bese uthola isitifikayiti sokuhlongakala

Lokha nakufunyanwa isaziso sokuhlongakala, kufuze sithunyelwe emNyangweni weeNdaba zangeKhaya sikhambisana namaforomo afunekako (DHA1663) kunye

ne-DHA132 (isibawo sesitifikeyiti sokuhlongakala) okufze sizaliswe ekubikeni ukuhlongakala nokufumana isitifikeyiti sokuhlongakala. Amaforomo ayatholakala kuzinzolwazi lomNyango weeNdaba zangeKhaya weSewula Afrika (<https://www.dha.gov.za>).

Isitifikeyiti sokuhlongakala esirhunyeziweko sinikelwa simahla ngalo ilanga ukuhlongakala okutloliswe ngayo, kodwana, isitifikeyiti esingakarhunyezwa singafumaneka ngokuzalisa iforomo le-DHA132 likhambisana nembadelo yemali efunekako.

Igadango 3: Sungula bona ngubani umabi

Nangabe umufi bekanencwadi yamafa begodu umjameli wamafa okhethiweko bona ahlonywe siKhulu, umabi onjalo waziwa ngokuthi mabi wefa i-executor testamentary.

Nangabe incwadi yamafa ayinalo ilungiselelo lomjameli wamafa namkha umufi uhlongakele anganayo incwadi yamafa, isiKhulu sizokuhloma umabi okuzokuqaliselwa kuye njengomabi welifa i-executor dative.

Umjameli wamafa angahloma isithunywa nangabe umjameli wamafa akazizwa akuhlomele ukuqalana nepahla, kwaphela nangabe amandla wobugqwetha ayasebenza.

Igadango 4: Bika ipahla esiKhulwini hlangana namalanga ali-14 wokuhlongakala komufi

Ngubani okufuze abike ipahla?

Ipahla kufuze ibikwe mlingani osaphilako namkha isihlobo esiseduze namkha ngethungelwano elihlala esifundeni lapho ukuhlongakala kwenzeke khona namkha ngomuntu onelawulo ngejarideni lapho ukuhlongakala kwenzeke khona.

Isaziso sokuhlongakala kufuze sizaliswe (sifumaneka kuzinzolwazi le-DOJ elithi <https://www.justice.gov.za/master/deceased-how.html>). Ikhophi efakazelweko yesitifikeyiti sokuhlongakala kutlhogeka bona ifakwe esiKhulwini.

UMBUZO-Maphepha bani okufuze anikelwe?

- Iforomo elizalisiweko Lesaziso sokuHlongakala - J294
- Ikhophi yamambala namkha efakazelweko Yesitifikeyiti sokuHlongakala
- Ikhophi efakazelweko ye-ID kaMufi
- Ikhophi yamambala namkha efakazelweko Yesitifikeyiti somTjhado (nakufaneleko) namkha ubufakazi obamukelekako bomtjhado, njengombana kukhonjelwe siKhulu
- Isimemezelo zomtjhado ngomlingani osaphilako/ ilungu lomndeni esitjengisa bona bekatjhade njani umufi

- Zoke iincwadi zamafa zamambala nezibuyekeziweko namkha amaphepha asekelo lokho (nawakhona)
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- I-Affidavit Ezalisiweko Yomunye Oseduze - J192
- Iforomo le-Inventory elizalisiweko - J243, elitjengisa yoke ipahla kamufi (Ubufakazi benani lepahla kufuze bunikelwe)
- Irhelo labakweledako abahlongakeleko (nalikhona)
- Iimphakamiso zeendlalifa zokuhlonywa komabi endabeni yelifa, namkha lokha nakangekho umabi okhethiweko encwadini yelifa, namkha nangabe umabi okhethikweko uhlongakele namkha akavumi ukukhethwa.
- Isimemezelo esiqinisekisa bona ipahla beyingakabikwa ngaphambilini kunanyana ngisiphi isiKhulu
- Amaforomo Azalisiweko Wokwamukela Ukuthenjwa Njengomabi Welifa elibuyelelwe i-Acceptance of Trust as Executor mumuntu(babantu) okhethwe njengomabi (iforomo J190) kanye nekhophi efakazelweko yekhasi lesithombe le-ID welifa (akusebenzi esigabeni 18(3) sephahla)
- Ukwenza kanye nebhondi yesibambiso - J262 (ngaphandle kwalapho nangabeumabi wamafa okhethiweko utjhaphulukile ekunikeleni isibambiso encwadini yelifa, noma ambelethi, umlingani womtjhado namkha umntwana kamufi). (Akusebenzi esigabeni 18(3) sephahla)
- Ukwamukelwa Kweenqophiso zesiKhulu i-Acceptance of Master's Directions - J155, ezizalisiweko zatlikitlwa mumuntu njengombana akhethwe ngabazuzako (kusebenza ngokunqophileko esigabeni 18(3) sephahla)
- Ikhophi efakazelweko kamazisi womuntu ozokukhethwa njengomjameli wesiKhulu (osebenza ngokunqophileko esigabeni 18(3) sephahla).

Igadango 5: Fumana iincwadi zokukwaba / Incwadi Yegunya evela esiKhulwini

Lokha ilifa naselibikiwe begodu imitlolo etlhogekako ilethwe ngendlela eyanelisako yesiKhulu, isiKhulu sizokukhipha incwadi yokwaba/yegunya. Malungana nelwazi elinabileko, sibawa uvakatjhele izinzolwazi lesiKhulu:

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

Igadango 6: Amagadango wokulandelwa Iziko lemiSebenzi yemiThelo leSewula Afrika

UMBUZO - Ipahla kamufi kufuze ibhaliswe nini?

- I-SARS kufuze yaziswe ngokuhlongakala kombhadeli womthelo kibo boke ubujamo.
- Ipahla kamufi kufuze ibhaliswe lokha umrholo neendleko zikhuphuka ngemva kwelanga lokuhlongakala namkhanganyana ngiyiphi inzuzo engaphakama ngemva kwelangakwelanga lokuhlongakala ezandleni zakamufi.

UMBUZO - Ibikelwa Njani i-SARS Ngepahla Kamufi

- Umabi kufuze abikele i-SARS ngokuhlongakala -
 - o ngokubeka ibanga le-ebooking negatja le-SARS (Ungabekisa ibanga nge-www.sars.gov.za < Book an Appointment; namkha nge-www.sarsefiling.co.za and SARS Mobiapp); namkha
 - o ngokuyithumela nge-SARS Online Query System etja (<https://www.sars.gov.za/contact-us/send-us-a-query/>); namkha
 - o ngokuthumela i-imeyili usebenzisa okhunye
 - Kwabasebenza Ngomthelo: pcc@sars.gov.za.
 - Kwababhadela Umthelo: contactus@sars.gov.za.

UMBUZO - Ithini ikambiso yokulandelela nokusonga ipahla kamufi?

Ngemva kokukhitjhwa kwencwadi yokwaba ivela esiKhulwini, okulandelakokhu kufuze kwenziwe kwa-SARS:

1. Umabi kufuze azise i-ofisi lakwa-SARS.
2. Amaphepha athogekako wekambiso yokukhowuda afaka hlangana:
 - Ikhophi yesaziso sokuhlongakala kwakamufi (J294) ekhitjhwa li-Ofisi lesiKhulu namkha isitifikeyiti sokuhlongakala
 - Ikhophi Yokwamukela ithrasti Njengomabi (Iforomo J190) namkha Ikhophi Yencwadi Yokwaba Ilifa (J238)
 - Ikhophi efakazelweko ye-ID yomuntu ohlongakeleko neyomabi.
 - Ikhophi yokwenza ukwamukela iinqophiso zesiKhulu (Iforomo J155) namkha Ikhophi Yencwadi Yegunya (J170) (ebujamweni lapho ipahla ingaphasi kwe-R250 000)
 - Ikhophi ye-Inventory (Iforomo J243)
 - Ikhophi yencwadi yamafayamaswaphela nesitatimende
 - Ibizo, isiphande sendawo, isiphande se-imeyili nenomboro yomtato yomabi namkha isithunywa sakhe
 - Ebujamweni lapho isithunywa, Amandla wobugcwetha nekhophi ye-ID efakazelweko yomuntu okhethiweko
 - Ikhophi etlikitliweko yama-akhawunti we-Liquidation and Distribution (L&D) nasekatholakala (nakufaneleko)
 - I-Estate Duty Return (REV267 iforomo).

6. Lokha umufi nasekakhawudiweko, zoke iimbuyiselo zomthelo ezingakabuyiselwa kufuze zithunyelwe bekube ngezamhla ahlongakala. Lokhu kusebenza kiyo yoke imihlobo yomthelo: Umthelo Womrhola, i-VAT, i-PAYE, i-SDL, i-UIF nomsebenzi wepahla.
6. Ikambiso le ingenziwa nge-SARS Online Services namkha nge-SARS digital channels efumaneka kuzinzolwazi lakwa-SARS elithi www.sars.gov.za.
6. Ngokurhabako ngemva kobana Umabi asonge i-akhawunti ye-L&D, kufuze ithunyelwe kwa-SARS, ikhambisana ne-REV267 (imbuyiselo yomsebenzi wepahla). I-SARS izoku-oditha yoke imihlobo yomthelo yangaphambi neyangemva kokuhlongakala.
6. Ngokurhabako ngemva kobana iindleko zomthelo sezibhadelwe ngokuzeleko, incwadi ye-Deceased Estate Compliance (DEC) inikelwa malungana nayo yoke imihlobo yomthelo, kuhlanganise nomsebenzi wepahla. Incwadi ye-DEC kufuze ithunyelwe e-Ofisini lesiKhulu ukuze umabi atjhatjhululwe siKhulu.

Sibawa uvakatjhele ikhasi lomsebenzi wepahla kuzinzolwazi lakwa-SARS malungana nelwazi elinabileko ngepahla kamufi: <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.

**Malungana nelwazi elinabileko, sibawa uvakatjhele
izinzolwazi lakwa-SARS ne-SARS TV ku-YouTube ubone
amavidiyo afundisako:**

*Khumbula, ukuze uvakatjhele igatja lakwa-SARS eliseduze,
kutlhogeka ubekise ibanga qangi.

GANDELELA www.sarsefiling.co.za / www.sars.gov.za

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