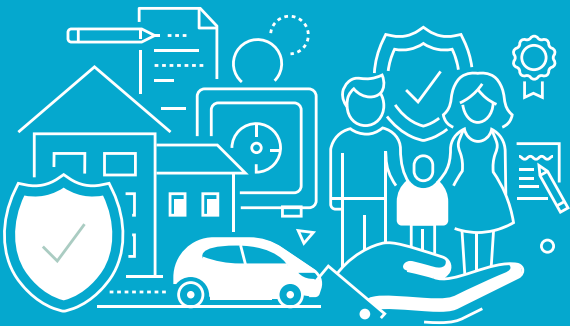


# Kuphatfwa Kwemphahla Yemufi



**the doj & cd**

Department:  
Justice and Constitutional Development  
REPUBLIC OF SOUTH AFRICA



**SARS**  
At Your Service

Uyati yini kutsi yini lefanele kutsi yenteke ngemuva kwekushona kwelilunga lemndeni wakho?

Umlingani ngekwemshado, bantfwana, batali kanye netindlalifa kubatsintsa-ngco kufa kwemufi. Ufuna kusonga lifa masinyane?

Lolwatiso lolulandzelako lutakusita ku:

1. Kuvisisa emacembu labandzakanyekako kanye
2. Nenchubo yekubika kufa kanye nemphahla.

## Q - NGUMAPHI EMACEMBU LATSINTSEKAKO?

Lamacembu lalandzelako ngalokwetayelekile ayatsintseka ekulawulweni kwemphahla yemufi.

1. Umphatsi Wenkantolo Lephakeme (Masta)
2. Umabilifa / i-ejenti
3. Ummeli wetekwendluliswa kwemphahla (Ikhonveyensa)
4. Babhalane Wemphahla
5. Luphiko Lwekugcogca Umtselo LwaseNingizimu Afrika
6. Umndeni, umlingani ngekwemshado, tindlalifa nebazuzi bemshiyalifa

### Masta

Kuphatfwa kwelifa kwenteka ngaphasi kwekucondzisa kwaMasta loneligunya ngekuya kwelikheli lalapho umufi bekahlala khona tinyanga tekugcina leti-12. KuneMahhovisi akaMasta e: Bloemfontein, Cape Town, Grahamstown, Kimberley, Mmabatho/Mafikeng, Nelspruit, Pietermaritzburg, Pretoria, Mthatha, Bisho, Thohoyandou, Johannesburg, Polokwane, Durban, naseGqeberha.

### Umabilifa

- Umabilifa ngumuntfu lokhetfwa nguMasta kutsi aphantse imphahla yemufi. Luphiko Lwekugcogca Umtselo LwaseNingizimu Afrika
- Umufi ukhetsa umabilifa encwadzini yelifa yakhe bese kutsi Masta ukhetsa umabilifa ngekuya kwetidzingo letitsite.
- Uma ngabe umufi bekangakamkhetsi umabilifa, umzuzi angakhetsa umabilifa longakhethfwa nguMasta.
- Uma ngabe lifa liphetfwe ngaphasi kwesigaba 18(3) seMtsetfo Wekuphatfwa Kwemphahla Yemufi (lokusho linani lemphahla yemufi lelingakancutfwa lingaphasi kwe-R250 000) Masta ukhetsa umabilifa lobitwa ngekutsi ngummeleli waMasta (Lophindze futsi abitwe ngaphasi kwesigaba 18(3) ngekutsi ngumkhetfwa).
- Umabilifa unesibopho sinye-nje kuphela sekuphatfwa kwemphahla yemufi.

- Umabilifa lokhetsiwe angakhetsa i-ejenti kutsi isebente egameni lakhe kepha umabilifa nguye lochubeka nekuba nesibopho ngekwemtsetfo nemtfwalo wemphahla yemufi.
- Uma ngabe kukhetfwa i-ejenti, kufanele kutsi kuhlelwe ligunya lekwentela i-power of attorney.

### **Ummeli wetekwendluliswa kwemphahla (Ikhonveyensa)**

- Ikhonveyensa ngummeli longugobela ekuhleleni ematayiteli nemadokhumenti lekutsi ngeKwemtsetfo noma ngekwelisiko abhaliswa kurejista yematayiteli.
- Ikhonveyensa ibonisana naMabhalane Wematayitela kute kutsi anakekele ematayitela ebuniyo lapho khona umufi bekanemphahla lengahambi lefanele kutsi yendluliselwe

### **Babhalane Wematayiteli**

Mabhalane Wematayiteli lihhovisi lapho kubhaliswa khona.

Luphiko Lwekugcogca Umtselo LwaseNingizimu Afrika Ligunya leLuphiko Lwekugcogcwa Kwemtsetfo LwaseNingizimu Afrika (i-SARS) kugcogca yonkhe imalingena lefanele kutsi igcogcwe futsi esehlakalweni sekufa kucinisekisa kutsi yonkhe imitselo iyakhokhwa.

- Inombolo yeMtselwe Malingena yemufi (naletinye tinombolo temtselwe letifanele) tifanele tibhaliswe ka-SARS njengemphahla yemufi.
- Wonkhe umtselo wemalingena (yonkhe imitselo umufi bakayibhalisele sib. kukhokha i-VAT, i-PAYE) amafomu ekugcogcwa kwemtsetfo netikweleti kufanele tikhokhelwe futsi kukhokhwa kwemtsetfo welifa kufanele kutsi kungeniswe macondzana nemphahla yemufi lekhokhiswa letseliswako.

### **Umabilifa kumele aciniseke kutsi letibopho**

tigcwalisekile

## **Q - NGUTIPHI TINYATSELO TEKUCALA LEKUFANELE KUTSI UTILANDZELE NGEMUVA KWEKUFA:**

### **Sinyatselo 1: Tfola Satiso Sekufa**

Satiso Sekufa (i-DHA1663) itfolakala kudokotela/iphatholojisti kute kutsi ubike kufa eTiko Letasekhaya.

### **Sinyatselo 2: Bika kufa eTiko Letasekhaya bese utfola sitifiketi sekufa**

Ngemuva kwekutfolakala kwesatiso sekufa, sifanele kutsi singeniswe eTiko Letasekhaya sihamba kanye nemafomu ladzingekako (i-DHA1663) kanye ne-DHA132 (sicelo

sekutfole sitifiketi sekufa) lafanele kutsi agcwaliswe kute kubikwe kufa kanye nekutfole sitifiketi sekufa. Lamafomu ayatfolakala kuwebhusayithi yeLitiko Letasekhaya laseNingizimu Afrika (<https://www.dha.gov.za>).

Sitifiketi sekufa lesifinyetiwe siniketwa mahhala ngalelo langa kubhaliswa kufa, nanoma kunjalo, sitifiketi lesifinyetiwe singatfolwa ngekugcwalisa lifomu i-DHA132 lihambisane nemali yenkhokhelo lefunwako.

### **Sinyatselo 3: Tfole kutsi ngubani umabilifa**

Uma ngabe umufi bekanencwadzi yelifa kantsi futsi uncome umabilifa lotawukhetfwa nguMasta, lowo mabilifa watiwa ngekutsi ngumabilifa lonelilungelo lekukhetfwa i-executor testamentary.

Uma incwadzi yelifa ayikenti kutsi kube nemabilifa noma ke umufi ufe ete incwadzi yelifa, Masta utawukhetsa umabilifa lobitwa ngekutsi ngumabilifa lokhetfwe nguMasta i-executor dative.

Umabilifa angabeka i-ejenti uma ngabe umabilifa ativa angakakulungeli kubukana nemphahla, kuphela-nje uma ngabe ligunya lekwentela lihleliwe.

### **Sinyatselo 4: Bika Lifa kuMasta kungakapheli emalanga la-14 kusukela ngesikhatsi sekufa**

*Ngubani lokufanele kutsi abike imphahla?*

Imphala ifanele kutsi ibikwe ngumlingani ngekqwemshado lophilako noma sihlobo lesidvutane noma umchumanisi lohlahla khona lapha kulesigodzi lapho kufa kwenteke khona noma ngumuntu lolawula indzawo lapho kufa kwenteke khona.

Satiso sekufa sifanele kutsi sigcwaliswe (siyatfolakala kuwebhusayithi ye-DOJ <https://www.justice.gov.za/master/deceased-how.html>). Ikhophi yesitifiketi sekufa lecinisekisiwe ifanele kutsi ifakwe kaMasta.

### **Q-Ngumaphi emadokhumenti lafanele kutsi aniketwe?**

- Lifomu leligcwalisiwe leSatiso Sekufa - J294
- Sitifiketinchanti Sekufa noma ikhophi
- Ikhophi ye-ID Yemufi lecinisekisiwe
- Sitifiketinchanti Semshado noma ikhophi lecinisekisiwe yeSitifiketi Semshado (uma kudzingeka) noma bufakazi bemshado lobemukelekako, njengekucela kwaMasta.
- Simemetelo semshado lesentiwa ngumlingani ngekqwemshado losele/lilunga lemndeni lesikhombisa kutsi umufi becashade kanjani.
- Tincwadzinchanti temafa kanye nemakhodisili (tengeto tetincwadzi temafa) noma emadokhumenti letitsatfwa kanjalo (uma ngabe tikhona)

- 
- I-afidavithi legcwalisiwe yeSihlobo - J192
- Lifomuluhlu leligcwalisiwe - J243, lelikhombisa yonkhe imphahla yemufi (Bufakazi belinani lemphahla bufanele kutsi buniketwe)
- Luhla lwebantfu labakweletwa ngumufi (uma ngabe kudzingeka)
- Tincomo letentiwa yindlalifa tekukhetfwa kwemabilifa esimeni lapho khona umufi bekete incwadzi yelifa, noma uma ngabe kute umabilifa bekakhetsiwe, noma umabilifa bekakhetsiwe sewufile noma uyakwala lokukhetfwa.
- Simemetelo lesicinisekisa kutsi lifa alizange libikwe kunoma ngubaphi labanye boMasta
- Emafomu lagcwalisiwe Ekwemukela ithrasti Njengemabi Welifa laphindziwe ngumuntfu i-Acceptance of Trust as Executor (bantfu) labanconywe njengabomabilifa (lifomu J190) kanye nekhophi lecinisekisiwe yelikhasi lesitfombe se-ID yemabilifa (ayisebenti esigabeni 18(3) selifa)
- Kwenta kanye nebhondi yesibambiso - J262 (ngaphandle uma ngabe umabilifa lonconyiwe akhululiwe ekuniketeni sibambiso encwadzini yelifa, noma angumtali, umlingani ngekwemshado noma umntfwana wemufi). (Akusebenti esigabeni 18(3) selifa)
- Kwemukelwa Kweticondziso SaMaster i-Acceptance of Master's Directions - J155, legcwalisiwe yaphindze futsi yasayinwa ngumuntfu njengoba anconyiwe bazuzi (kakhulukati kusigaba 18(3) selifa)
- Ikhophi lecinisekisiwe yamatisi (ye-ID) yemuntfu lotawunconywa njengemmeli waMasta (kakhulukati kusigaba 18(3) selifa).

#### **Sinyatselo 5: Tfola tincwadzi tekuba ngumabilifa / Incwadzi Yeligunya lebuya kuMasta**

Uma ngabe lifa selibikiwe kantsi futsi nemadokhumenti ladzingekako angeniswe ngendlela lemfofokotisako Masta, Masta utawubese ukhipha incwadzi yekuba ngumabilifa/ yeligunya. Kute utfole lwatiso lolubanti, ucelwa kutsi uvakashele iwebhusayithi yaMasta:

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

#### **Sinyatselo 6: Tinyatselo letifanele kutsi tilandzelwe kuLuphiko Lwekugcgcwa KwemtselwaseLwaseNingizimu Afrika**

**Q - Iphahla yemufi ifanele kutsi ibhaliswe nini?**

- I-SARS ifanele kutsi yatiswe ngekufa kwemkhokhimitselo kuto tonkhe tehlakalo.
- Imphahla yemufi ifanele kutsi ibhaliswe uma kuvela imalingena nelusebentisomali ngemuva kwelusuku lwekufa noma ngunoma ngabe nguyiphi imali leyinzuzo lengavela ngemuva kwelusuku lwekufa etandleni temphahla yemufi.

### Q - Uyisa Kanjani i-SARS ngeMphahla Yemufi

- Umabilifa ufanele kutsi atise i-SARS ngalokufa nge –
  - o kubhuka ngekwe-elekthroniki sikhatsi sekubonana nebeligatja le-SARS (Kubhuka kungentiwa ngekusebentisa-[www.sars.gov.za](http://www.sars.gov.za) < Book an Appointment; noma ngekusebentisa-[www.sarsefiling.co.za](http://www.sarsefiling.co.za) kanye ne-SARS Mobiapp); noma
  - o ngekutfumela kuSistimu Ye-inthanethi Yekubuta i-SARS Online Query System (<https://www.sars.gov.za/contact-us/send-us-a-query/>); noma
  - o kutfumela i-imeyili ngekusebentisa kunye kwaloku lokulandzelako:
    - KweBasebenti Betemtselo: [pcc@sars.gov.za](mailto:pcc@sars.gov.za).
    - KweBakhokhimitselo: [contactus@sars.gov.za](mailto:contactus@sars.gov.za).

### Q-Ihamba njani inchubo yekwephetsa imphahla yemufi?

Ngemuva kwekutsi Masta akhiphe incwadzi yesigunyato sekwaba lifa, i-SARS ifanele kutsi yente naku lokulandzelako:

1. Umabilifa ufanele kutsi atise lihhovisi laka-SARS.
2. Emadokhumenti ladzingekako enchubeni yekubhalisa nekusonga afaka ekhatsi:
  - Ikhophi yesatiso sekufa semufi (J294) lesikhishwe Lihhovisi LaMasta noma sitifiketi semufi
  - Ikhophi Yekwemukela i-trust njengeMabilifa i-Acceptance of trust as Executor (Lifomu J190) noma Ikhophi yeNcwadzi Yekuba Ngumabilifa i-Letter of Executorship (J238)
  - Ikhophi yamatisi (ye-ID) yemufi noma yemabilifa.
  - Ikhophi yekwenta neyekuvuma ticondziso taMasta i-undertaking and acceptance of the Master's directions (Lifomu J155) noma Ikhophi yeNcwadzi yeLigunya i-Letter of Authority (J170) (esimeni lapho khona lifa lingaphasi kwe-R250 000)
  - Ikhophi yeLuhlu (Lifomu J243)
  - Ikhophi yencwadzi yelifa yekugcina kanye nesivumelwane
  - Ligama, likheli lendzawo, likheli le-imeyili kanye

- nenombolo yelucingo yemabilifa kanye ne-ejenti yakhe
  - Esehlakalweni se-ejenti, Ligunya lekwentela kanye nekhophi yamatasi (ye-ID) yemuntfu lokhetsiwe
  - Ikhophi yema-akhawunti yekugcina Yekuvala Nekusabalalisa (i-L&D) uma asakhona (uma kudzingeka)
  - Kufakwa Kwemtselo Welifa i-Estate Duty Return (Lifomu i-REV267).
3. Uma imphahla yemufi seyisongiwe, onkhe emafomu emtselo lofanele kutsi ukhokhwe afanele kutsi angeniswe kufikela ngelusuku lwekufa. Loku kusebenta kuto tonkhe tinhlobo temtselo: Umtselo Wemalingena, i-VAT, i-PAYE, i-SDL, i-UIF kanye nemtselo welifa.
  4. Lenchubo ifanele kutsi yentiwe ngekusebentisa Insita Yaka-SARS Leku-inthanethi noma ngekusebentisa imigudvu yaka-SARS yekwedijithali lekuwebhusayithi yaka-SARS-[www.sars.gov.za](http://www.sars.gov.za).
  5. Masinyane-nje Umabilifa angaphetsa i-akhawunti ye-L&D, ifanele kutsi ingeniswe ka-SARS, ihamba kanye ne-REV267 (emafomu emtselo welifa). I-SARS itawenta lucwaningomabhuku lwayo yonkhe imitselo yangembi nangemuva kwekufa.
  6. Masinyane-nje kungakhokhelwa tonkhe tikweleti temtselo ngalokuphelele, kukhishwa incwadzi yeKutfobela Umtsetfo Kwemphahla Yemufi i-Deceased Estate Compliance (i-DEC) yato tonkhe tinhlobo temtselo, kufaka ekhatsi umtselo welifa. Lencwadzi ye-DEC ifanele kutsi ingeniswe eHhovisi laMasta kute kutsi umabilifa akhishwe nguMasta.

Ucelwa kutsi uvakashele likhasi lemtselo welifa kuwebhusayithi yaka-SARS kute utfole lwatiso lolunyenti mayelana nemphahla yemufi: <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.

**Mayelana nekutfole lwatiso lolubanti, ucelwa kutsi uvakashele iwebhusayithi yaka-SARS kanye ne-SARS TV ku-YouTube kute utfole emavidiyo lafundzisako.**

\*Khumbula, kuvakashela ligatha laka-SARS lelidvute nawe, udzinga kutsi ubhuke kucala.

**CHAFATA** [www.sarsefiling.co.za](http://www.sarsefiling.co.za) / [www.sars.gov.za](http://www.sars.gov.za)

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