Amathrasti

Yini entsha?

* **15 Mandulo 2023 - Ukuphuculwa okwenziwe olwazini Lobuhlomulilifa kumaThrasti**Inhloso kaSARS ukubhala bonke abahlomulilifa ukuze bakwazi ukuthobela izidingo ngokweThimba eliJutshelwe Ukusebenza ngeziMali
* (i-FATF). Kulokhu, ulwazi oluthile kumele luthunyelwe kusetshenziswa i-e-Filing. Lawa madokhumenti angabandakanya, kodwa kungagcini, kulawa alandelayo:
	+ Uhlaka lokulandelana kwamandla okulawula iThrasti olucacisa ngokusobala noma ukulawulwa kokusebenza nokuxhumana kweThrasti. Lapho ubuhlomulilifa bunezinye izinhlelo ngokomthetho noma izikhungo zezomthetho, lokhu kumele kuhlinzekwe njengesinamatheliswa esiseceleni.
	+ Ikhasi i-*Excel* eliqukethe ulwazi olungenhla; noma
	+ Amanye amadokhumenti anjengalawa, azochaza ngobuhlomulilifa ngokweThrasti.

Lapho ufaka ulwazi lobuhlomulilifa, kuyimpoqo kufomu lemininingwane ngentela lonyaka ophezulu ukuba kube okungenani nedokhumenti eyodwa ethunyelwayo mayelana nolwazi lobuhlomulilifa. Uma kwenzeka kunabahlomulilifa abangaphezulu kwabangama-20, umkhokhintela kumele athumele amadokhumenti aveza laba abanye abahlomulilifa.

Wonke amaminithi, ngaphandle kwalawa akhuluma ngezinhlelo zokubusa kuthrasti kanye/noma izindaba zokusingathwa kwethrasti, kumele athunyelwe.

* **1 Ncwaba 2023 – Okwakamuva ngokwabiwa kwezimali kumaThrasti angawona awalapha abelwa amaThrasti angawakuleli**

Kuyinto evamile kwaSARS ukuba ungakugunyazi ukukhululwa kwezimali lapho amaThrasti angawona awakuleli abela amaThrasti okungewona awalapha. Ngemibuzo mayelana nalokhu, uSARS lapha ucacisa ngokuthi umi kuphi kulokhu futhi uyaqinisekisa ukuthi uzobheka ukugunyaziswa ukukhululwa kwezimali/amanani abelwe amaThrasti angewona awalapha. Inqubo elandelwayo ukuze uthole ukugunyazwa okufanele ukuba ufake isicelo encwadi yonyaka yokuthobela kwaSARS ngokuthumela i-imeyili ku- MLCA@sars.gov.za.

USARS ukuqaphelile ukuthi i-SARB izithambisile izidingo zokulawula ukushintshana kodwa unqume, ngokubheka ubungozi obungaba khona, ukwethula lezi zidingo ezibalulwe ngenhla ukubhekana nobungozi.

USARS uzolandela inqubo yokuqinisekisa ukuqiniskekisa ukuthi ukucaciswa kwezigaba ezithile zoMthetho kuyathotshelwa. Qaphela ukuthi iThrasti engeyona eyalapha kumele ibe ngumhlomuli weThrasti yalapha, kanti ukwabiwa kuzobhekwa uSARS uma kuthobela imigomo nemibandela kusivumelwano seThrasti kuThrasti engeyalapha.

USARS uzokuvuma lokhu kwabiwa uma iThrasti yakuleli ikhombise ukuthi zonke izikweletusibopho zentela mayelana nokwabiwa zikhokhiwe noma zizokhokhwa.

Phinda ubheke ikhasi Lamadokhumenti Asekelayo Okugunyazwa Kokudlulisa Kwamazwe Omhlaba  (AIT) .

* **20 Nhlangulana 2023 – Isikhathi saThrasti sokuthumela afomu entela: izinguquko kumafomu nasezinhlelweni ezizokwethulwa kusukela mhla zingama-23 kuNhlangulana 2023**

Izikhathi zokubuyisa amafomu entela zamaThrasti zimi kanje:

* + AmaThrasi angadingi ukubuyisa amafomu entela yesikhashana kusukela mhla ziyi-7 kuNtulikazi 2023 kuya kumhla zingama-23 kuMfumfu; kanti
	+ AmaThrasti okudinga ukuba abuyise amafomu eNtela Yesikhashana sisukela mhla ziyi-7 kuNtulikazi 2023 kuya kumhla zingama-24 kuMasingana 2024.

 Phezu kwalokho, abahlomuli, abaxhasi (lapho ukuhlinzekela kusebenza khona) beThrasti kumele badalule ingeniso labo enikwe umhlomuli enikwa yiThrasti ngesikhathi sokuhlola kumafomu okubuyisa ifomu lemininingwane ngentela.

Umkhokhintela ommelele (umphatheli weThrasti) noma isisebenzi sentela esiqokiwe kumele sithumele amafomu entela yemalingeniso yeThrasti njalo ngonyaka nangesikhathi sokubuyiswa kwamafomu entela Yamathrasti ukugwema izinhlawulo nenzalo. Sebenzisa i-eFiling ukuthumela amafomu eminingwane ngentela yeThrasti ngokushesha nakalula.

USARS uyaqhubeka nokuthuthukisa usizo oluhlinzekayo, izinhlelo kanye nezinqubo ezimayelana nokubuyiswa kwamafomu emininingwane ngentela yemalingeniso yamaThrasti (ITR12T). Sikholwa ukuthi lezi zinguquko zizonika abakhokhintela ngengcaciso nesiqinisekiso abakudingayo ukuhlangabezana nezibophezelo zabo zentela, okwenza kube lula ukuthobela.

Isaziso sonyaka, esikhishwa uKhomishana, sidinga ukuba ONKE amathrasti athumele amafomu emininingwane ngentela yeThrasti. Ngakho-ke kubalulekile ukuthi abakhokhintela abangabammeleli bamaThrasti (abaphatheli) baqinisekise ukuthobela kulokhu.

Kusukela mhla zingama-23 kuNhlangulana 2023, uSARS uzokwethula izinguquko kumafomu emininingwane ngentela yamaThrasti (ITR12T), ukwenziwa ngcono kwe-eFiling, okungukuthi, eminye imibuzo eyengeziwe kuFomu lemininingwane yentela okumele igcwaliswe ku-*Wizard*, kanye namadokhumenti asekelayo adingekayo okumele ahambe nalo ifomu. Bheka umfuziselofomu le-ITR12T lapha.

Izinguquko ezethulwayo zibandakanya, lokhu kokunye:

* + Ulwazi lwakamuva ku-*wizard* efomini lentela yeThrasti
		- Imibuzo Eyengeziwe ukuthola ukuthi ngabe amanani akuleli noma angaphandle afakwa kuThrasti njengomhlomuli wenye iThrasti noma okukholakala ukuthi ukuthole ngokwesigaba 7 ngesikhathi sonyaka wokuhlola; kanye nesibalo samaThrasti lapho lawa manani atholakala khona.
	+ Ifomu elenziwe lula lamaThrasti Angasebenzi
		- Ukuhlinzeka ngefomu elingekho nzima, lapho izinto ezithile ezenziwe yiThrasti ngesikhathi sonyaka wokuhlola. I-*wizard* nesiqondisi kuzohlinzeka ngemihlahlandlela kulokhu. Umkhokhintela kumele aqinisekise ukuthi ukhetha "uhlobo" oluyilo ekhasini lokuqala lefomu lemininingwane ngentela (Income Tax Return Wizard).
	+ Okunye ukuphuculwa okwenziwe kufomu lemininingwane ngentela yeThrasti (i-ITR12T)
		- Isikhala esisha sezivumelwano zesikweletu kanye nemalisabelo yabakweleti "ukukhokha ngezikhawu” (isigaba 24) sifakwe ngaphansi kwezinhlangothi zombili zemalizabelo ezikhethekile ezingafakelwe isicelo kuSitatimende seMalingeniso kanye nemalizabelo/nezibanjwayo.
		- Ikhasi Lokudalula Ubuhlomulilifa ukubhala bonke abangabahlomulilifa kanye nalabo abangase bazuze ngokwemali kumalintolwa yomkhokhintela.
		- Ngokwemibuzo engenhla ye-*wizard* (mayelana nokwabelwa okutholakale kwamanye amaThrasti), kuzovuleka izikhala ezidingekayo zesibalo salokhu kwabelwa kufomu lemininingwane ngentela. Lokhu kuzonika abakhokhintela ithuba lokuhlinzeka imininingwane yokwabelwa okutholwe kwamanye amathrasti kuya kuziqukathi zabantu (isib. ukwabelwa okutholakale kwamanye amathrasti ama-5, kuzovuleka izikhala ezi-5).
	+ Amadokhumenti asekelayo kumele athunyelwe ne-ITR12T
		- Wonke amadokhumenti asekelayo kumele afakwe bese ethunyelwa nefomu lentela yeThrasti. Lokhu kubandakanya, phakathi kokunye, isivumelwano seThrasti, iziTatimende Zezimali Zonyaka, Izincwadi zesigunyazo (i-LoA) kanye nezinqumo/amaminithi emihlangano yabaphatheli. Izidingo zizokwehluka ngokohlobo lweThrasti. (Sebenzisa umcibisholo oya phansi ukubheka amadokhumenti asekelayo adingekayo).
	+ Ukuphuculwa okuku-eFiling
		- Isazisi esizovela lapho kukhethwa uhlobo lwefomu lwemininingwane ngentela. Uma kwenzeka umkhokhintela ekhetha uhlobo olungelona lwentela ngokwalokhu abakubhalisile, lesi sazisi sizokwazisa umkhokhintela ukuba akhethe uhlobo oluyilo lwefomu yentela.

**Ukusingatha izindaba zokuthobela intela**

Amathrasi ayangena ngaphansi kwencazelo "yomuntu" ngokoMthetho weNtela Yemalingeniso, 1962 (i-ITA), ngalokho-ke, umkhokhintela ongummeleli (umphatheli) unesibopho sokubhalisa wonke amathrasti ngenhloso yentela yemalingeniso.

Qaphela ukuthi umkhokhintela ommelele (umphatheli weThrasti) noma isisebenzi sentela esiqokiwe KUMELE sithumele amafomu entela yemalingeniso yeThrasti njalo ngonyaka ngokwesaziso sonyaka nangesikhathi sokubuyiswa kwamafomu entela yamaThrasti.

Sikwenzele kwaba lula:

* + Indlela elula nesheshayo yokuthola ifomu lentela yeThrasti (i-ITR12T) ukubhalisa njengomsebenzisi we-eFiling kuSARS eFiling, ucele ifomu lentela, bese ulenza liqondane nawe ngokugcwalisa imibuzo esekhasini lokuqala (i-wizard) lefomu leminingwane ngentela.
	+ Ukubhalisa iThrasti entsha uyibhalisela intela yemalingeniso kanye nokuthumela amadokhumenti asekelayo, sebenzisa izinkundla zethu ze-inthanethi kusizindalwazi sakwaSARS ku-sars.gov.za kukhonco lokubhalisa ithrasti ku-inthanethi i-SARS Online Trust Registration link.
* **28 Nhlolanja 2023 – ukuphuculwa kokubhaliswa kwamaThrasti ku-eFiling**
Ngesikhathi senqubo yokubhalisa ku-eFiling, amathrasti angewona awakuleli (angaphandle) kanye namathrasti ezinhlelo zotshalomali oluhlanganyele (CIS) aseyakwazi ukubhalisa ngaphandle kwenombolo yokubhalisa eyimpoqo (njengoba kuveziwe eNcwadini yesigunyazi (i-LOA)).

Umcibisholo wohla olwehlayo uqaliswe ukusetshenziswa ukuze unike umsebenzisi ithuba lokukhetha uhlobo lweThrasti kuqala. Lezi zinhlobo ezilandelayo zamathrasti kusazodingeka ukuba zihlinzeke ngenombolo yokubhalisa yethrasti: amathrasti ama-Inter vivos, amathrasti asunguleka ngencwadi yefa, amathrasti empahla ye-CGT kanye namathrasti akhethekile. Ngolwazi olwengeziwe bheka Isiqondiso sakamuva ngendlela yokuBhalisela i-eFiling and Manage Your User Profile.

* **14 Nhlolanja 2023 – Ukubhaliswa kweThrasti ngeMininingwane yoMhlomulilifa**Ukuze uthobele izidingo zeThimba eliJutshelwe Ukusebenza ngeziMali (i-FATF), uSARS uhlose ukubhala bonke abahlomulilifa bamathrasti asanda kubhalisa.  Umbuzo ngokuBhaliswa kweThrasti ohlelweni i-*SARS Online Query* System lwenziwe ngcono ukwenza lukwazi ukufaka imininingwane yomhlomulilifa. Ngolwazi olwengeziwe, bheka iSiqondiso sakamuva se-[Guide for the SARS Online Query System](https://www.sars.gov.za/wp-content/uploads/Ops/Guides/GEN-GEN-51-G01-SARS-Online-Query-System-External-Guide.pdf).
* **12 Mfumfu 2022 – Amathrasti amaningi abhaliswe encwadiniyefa eyodwa**
Ngenxa yokuthi iNkantolo ePhakeme (i-MOHC) ikhipha inombolo efanayo kumathrasti amabili noma ngaphezulu asungulwe ngencwadi yefa eyodwa, uSARS usuwethule indlela yokusebenza eyisu lokuqiniseka ukuthi lawa mathrasti ahlukene ayakwazi ukuhlonzeka ngokuhlukene njengomkhokhintela. Ngezansi ulwazi olufingqiwe ngenqubo elandelwa uSARS esimweni esifana nalesi:

Ithrasti, lapho kuhlonzwa ukuba inombolo yokubhaliswa kwethrasti ku-MOHC iphindiwe (noma ngaphezulu):

* + Faka isijobelelo “A” kunombolo yokubhaliswa kwethrasti ku-MOHC ephindiwe, bese ulandela ngokuya kunyuka izinombolo uqale ngethi “01”.
		- Isibonelo – Inombolo yeThrasti (MT14695/2017 ye-MOHC) inikwe amathrasti ahlukene
		- Beka izinombolo ngale ndlela elandelayo ukubhalisa isikhungo:
			* Ithrasti yokuqala – MT146952017A01
			* Ithrasti yesibili – MT146952017A02
	+ Ungawahlanganisi amathrasti amabili ngenhloso yemalingeniso, ayizikhungo ezimbili ezehlukene uma kuza kwezentela ngale kokuthi ithini "imininingwane yabaphatheli"
	+ Faka igama leThrasti njengoba livela eNcwadini Yesigunyazi bese uqinisekisa ukuthi kufakwe uhlobo oluyilo lwethrasti
	+ Qaphela: Ithrasti iyakwazi ukuba nomhlomuli ongaphezulu koyedwa kuThrasti. Kodwa-ke, iThrasti iyisikhungo esisodwa ngokomthetho kanti ithrasti eyodwa kuphela okumele ibhakiswe noma ngabe bangaki abahlomuli kuyo.
* **26 Ncwaba 2022 – Ukwabiwa kwezimali zabelwe iThrasti engeyona eyakuleli zabiwa amaThrasti akuleli**Kuyinto evamile kwaSARS ukuba ungakugunyazi ukukhululwa kwezimali lapho amaThrasti angawona awakuleli abela amaThrasti okungewona awalapha. Ngemva kwemibuzo eminingi mayelana nalokhu, uSARS lapha ucacisa ngokuthi umi kuphi kulokhu futhi uyaqinisekisa ukuthi uzobheka ukugunyaziswa ukukhululwa kwezimali/amanani abelwe amaThrasti angewona awalapha. Inqubo elandelwayo ukuze uthole ukugunyazwa okufanele ukuba ufake isicelo encwadi yonyaka yokuthobela kwaSARS ngokuthumela i-imeyili ku- MLCA@sars.gov.za.

USARS uyakuqaphela ukuthi i-SARB izithambisile izidingo zokulawula ukushintshana kodwa unqume, ngokubheka ubungozi obungaba khona, ukwethula lezi zidingo ezibalulwe ngenhla ukubhekana nobungozi. Kodwa-ke, lokhu akuvimbeli iThrasti yakuleli ukuba ifake imali kubantu abangebona abalapha kanye nokufaka izicelo zokuphasiswa, ngokwenqubo ekhona yokuphasisa.
* **23 Nhlangulana 2022 – Isikhathi sokubuyisa amafomu emininingwane ngentela yeThrasti 2022**

Izikhathi zokubuyisa amafomu entela zamaThrasti zimi kanje:

* + AmaThrasi angabhaliselile intela yesikhashana siqala kusukela mhla lu-1 kuNtulikazi 2022 kuya kumhla zingama-24 kuMfumfu; kanti
	+ AmaThrasti abhalisele iNtela Yesikhashana sisukela mhla lu-1 kuNtulikazi 2022 kuya kumhla zingama-23 kuMasingana 2023.

Umkhokhintela ommelele (umphatheli weThrasti) noma isisebenzi sentela esiqokiwe kumele sithumele amafomu entela yemalingeniso yeThrasti njalo ngonyaka nangesikhathi sokubuyiswa kwamafomu entela Yamathrasti ukugwema izinhlawulo nenzalo. Sebenzisa i-eFiling ukuthumela amafomu eminingwane ngentela yeThrasti ngokushesha nakalula.

* **28 Ndasa 2022 – Umgudu omusha wokubhalisa iThrasti**
USARS wethule isisebenzisi ku-inthanethi sokubhalisa amaThrasti ngenhloso yeNtela yeMalingeniso ngokusebenzisa uhlelo lwe-*SARS Online Query System (SOQS)* kulesi sizindalwazi. Abaphatheli, abakhokhintela abangabammeleli, kanye nabammeleli ababhalisiwe manje sebengakwazi hhayi nje ukubhalisa iThrasti ngenhloso yentela kuphela, kodwa bangathumela namadokhumenti asekelayo ku-inthanethi. Bheka umlando nemihlomulo yalo mgudu omusha lapha. Ekwenzeni le nqubo ibe lula kubakhokhintela ukuze bakwazi ukuyisebenzisa kalula lapho bexhumana noSARS endaweni yedijithali kunokuya egatsheni lakwaSARS uyobhalisela intela yeThrasti. Cofa lapha ukubhalisela intela yemalingeniso yeThrasti.

Uma udinga imininingwane ngenqubo ngaphambi kokuya ku-inthanethi ngekhonco lokubhalisa, ungabheka isiQondiso sakamuva ngendlela yokusebenzisa uhlelo lwe-[Guide on how to use the SARS Online Query System,](https://www.sars.gov.za/gen-gen-51-g01-sars-online-query-system-external-guide/).

Ukubhalisa iThrasti

Ithrasti kumele ibhalise kwaSARS ukuze izotheliswa izintela okumele itheliswe zona.

Ukubhalisa iThrasti kwaSARS, ungenza lokhu:

* Ungabhalisa iThrasti ngokusebenzisa uhlelo lwethu lokuthumela usebenzisa i-Online Query System
* Noma uye egatsheni, khumbula ukubeka usuku lokuya khona kuqala.

Liyini ifomu lemininingwane ngentela yeThrasti?

Ifomu lemininingwane ngentela yemalingeniso yeThrasti libizwa nge-ITR12T.

Ngizoyithola kanjani i-ITR12T?

Ifomu (i-ITR12T) izotholakala ku-eFiling noma lingathunyelwa egatsheni lakwaSARS bese lifakwa isisebenzi sakwaSARS egameni lommelele/lesisebenzi sentela seThrasti (bheka isigaba esikhuluma “ngendlela yokuthumela i-ITR12T”).  Isibonelo sefomu lamanje le-ITR12T liyatholakala uyakwazi ukulidawoniloda. Ngolwazi olwengeziwe ngendlela yokugcwalisa i-ITR12T, cofa lapha.

**Isungqangi:**Awusakwazi ukucela ukuba uthunyelwelwe i-ITR12T ngeposi kanti namafomu emininingwane ngentela yeThrasti athunyelwe ngeposi ngeke amukelwe.

Ngiyithumela kanjani i-ITR12T?

Ungayithumela i-ITR12T ngokusebenzisa le migudu elandelayo:

* Ku-eFiling: Abakhokhintela abangakabhalisi ku-eFiling bayakhuthazwa ukuba bakwenze lokhu ngoba lokhu kuzokwenza bakwazi ukugcwalisa nokuthumela amafomu ku-inthanethi endaweni ephephile.
* Ugatsheni lakwaSARS: Uma ummelele ithrasti enabahlomuli abayi-10 nangaphansi uyakwazi ukufakelwa ifomu le-ITR12T yi-ejenti egatsheni. Sicela ugaye bese ugcwalisa ifomu kuzo zonke izindawo ezigcwaliswayo ngaphambi kokuya egatsheni. Ungadawuniloda ifomu le-ITR12T ku-eFiling. Amagatsha akwaSARS angeke esawagaya ama-ITR12T.

Nayiphi ithrasti eyabele/enike imali **kubahlomuli abangaphezulu kwabayi-10** ngesikhathi sonyaka wokuhlola (“YOA”) **kumele ibhalise futhi ithumele i-ITR12T isebenzisa i-eFiling**.