

BUDGET 2017

TAX GUIDE



o mhlahlandlela ophathekayo wakwa-SARS wenzelwe ukukunika amazwibela eminingwane esemqoka emayelana nentela, izinhlawulo kanye nezibizo zentela yonyaka ka-2017/18.

INTELANGENISO: ABANTU-SIQU NAMAQOMANGCEBO

Amazinga okuthela esithuba esisuka ku-1 kuNdasa 2017 kuya ku-28 kuNhlolanja 2018

Abantu siqu namaqomangebo akhethekile

Ingeniso Elithelwayo (R)	Izinga leNtela (R)
0 – 189 880	18% wengeniso elithelayo
189 881 – 296 540	34 178 + 26% wengeniso elithelayo elingaphezu kuka-189 880
296 541 – 410 460	61 910 + 31% wengeniso elithelayo elingaphezu kuka-296 540
410 461 – 555 600	97 225 + 36% wengeniso elithelayo elingaphezu kuka-410 460
555 601 – 708 310	149 475 + 39% wengeniso elithelayo elingaphezu kuka-555 600
708 311 – 1 500 000	209 032 + 41% wengeniso elithelayo elingaphezu kuka-708 310
1 500 001 kuya phezulu	533 625 + 45% wengeniso elithelayo elingaphezu kuka-1 500 000

Amaqomangebo amanye ngale kwalawa akhethekile

Izinga leNtela 45%

Ukubuyiselwa iNtela NeMikhawulo Yentela

Ukubuyiselwa	
Bungqangi	R13 635
Okwesibili (kwabano-65 kuya phezulu)	R7 479
Eqhulwini (kwabano-75 kuya phezulu)	R2 493

Ubudala	Umkhawulo Wentela
Ngaphansi kuka-65 ubudala	R75 750
Engu-65 kuya ngaphansi kuka-75 ubudala	R117 300
Abano-75 kuya phezulu	R131 150

Intela Yesithutshana

Umkhokhintela wesithutshana kuba ngumuntu othola elinye ingenisomali ngale komholo awuthola kumqashi wakhe osemthethweni kumbe omphathi wakhe umkhokhele imali noma isabelo ngaphambi kwesikhathi. Umuntu loyo akakhokhiswa intela yesithutshana uma engaqhubi bhizinisi futhi ingenisomali lakhe elithelayo-

- lingevi kumkhawulo wentela wangalowo nyaka wentela; kumbe
- alithole ngenzalo, izabelo, izabelo zasemazweni, ngerenti yokuqashisa ngesakhiwo esimile kanye nomholo ovela kumqashi ongabhalisiwe lizokuba ngu-R30 000 kumbe ngaphezulu kulowo nyaka wentela.

Izimbuyiselo zentela yesithutshana eziveza isilinganiso sesamba sengenisomali onyakeni wokubuyekwezwa ziyadingeka kulabo abangabakhokhintela yesithutshana.

Amafa Abangasekho kawangeni kubakhokhintela besithutshana.

Imihlomulo yokuthatha isamba sesikhwama soMhlalaphansi

Ingeniso Elithelwayo (R)	Izinga leNtela (R)
0 – 25 000	0% wengeniso elithelayo
25 001 - 660 000	18% wengeniso elithelayo elingaphezu kuka -25 000
660 001 - 990 000	114 300 + 27% wengeniso elithelayo elingaphezu kuka-660 000
990 001 nangaphezulu	203 400 + 36% wengeniso elithelayo elingaphezu kuka-990 000

Imihlomulo yokuthatha isamba sesikhwama soMhlalaphansi iqukethe isamba esivela kwimpesheni, ekulondolozeni impesheni, kwisabelo sikadekle, ukulondolozwa kukadekle noma esikhwameni sezinkokhelo zomhlalaphansi lapho uyithatha (kubandakanya nomyalelo wokudonsa okumayelana nezahlukaniso zomshado).

Intela yomhlomulo wokuthatha isamba sesikhwama somhlalaphansi (isamba x) ilingana –

- nentela ebalwe ngokusetshenziswa kwethebula lentela esilinganisweni sesamba x sesihlanganiswe neminye imihlomulo yokuthatha esikhwameni somhlalaphansi eqongelelwe kusukela ngoNdasa ka-2009, neqongelelwe kusukela kuMfumfu 2007 kanye nemihlomulo yomehlokaboni eqongelelwe kusuka ngoNdasa ka 2011; kususwe
- intela ekhishwe ngokusetshenziswa kwethebula lentela esilinganisweni sayo yonke imihlomulo yokuthatha esikhwameni somhlalaphansi eqongelelwe kusukela ngoMbaso ka-2009, neqongelelwe kusukela kuMfumfu 2007 kanye nemihlomulo yomehlokaboni eqongelelwe kusuka ngoNdasa ka2011.

Imihlomulo Yesikhwama Somhlalaphansi kumbe kamehlokaboni

Ingeniso Elithelwayo (R)	Izinga leNtela (R)
0 – 500 000	0% wengeniso elithelayo
500 001 - 700 000	18% wengeniso elithelayo elingaphezu kuka-500 000
700 001 – 1 050 000	36 000 + 27% wengeniso elithelayo elingaphezu kuka-700 000
1 050 001 nangaphezulu	130 500 + 36% wengeniso elithelayo elingaphezu kuka -1 050 000

Imihlomulo yesamba sesikhwama soMhlalaphansi iqukethe isamba esivela kwimpesheni, ekulondolozeni impesheni, kwisabelo sikadekle, ukulondolozwa kukadekle noma esikhwameni sezinkokhelo zomhlalaphansi lapho uphangalala, usudla endala kumbe ekumisweni ngenxa yokufinyelela eminyakeni yobudala engama-55, ngenxa yokugula, ingozi, ukulimala, ukuxhwala, ukudilizwa kumbe ukumiswa kwelungelo lokuhweba lomqashi.

Imihlomulo kamehlokaboni iqukethe isamba esivela kumqashi noma esihlelwe nomqashi ngenxa yokudilizwa, ukumiswa kwenkontileka, ukulahlekelwa, ukuchithwa, ukuhoxiswa noma ukuguqulwa kwesimo sokuqashwa komuntu noma somsebenzi wakhe

Intela yomhlomulo wesamba sesikhwama somhlalaphansi kanye nekamehlokaboni (okuyisamba noma imihlomulo engumehlokaboni Y) ilingana –

- nentela ehlonzwe ngokusetshenziswa kwethebula lentela kwisilinganiso sesamba esingu-Y kuhlangukiswa nayo yonke imihlomulo yesamba sesikhwama somhlalaphansi esiqongelelwe kusuka ngoMfumfu 2007 kanye nemihlomulo yokuthatha Isamba sesikhwama somhlalaphansi esiqongelelwe kusuka ngoNdasas 2009 kanye nayo yonke iminye imihomulo yomehlokaboni eqongelelwe kusuka ngoNdasas 2011; kususwe
- nentela ekhishwe ngokusetshenziswa kwethebula lentela esilinganisweni sayo yonke imihlomulo yokuthatha esikhwameni somhlalaphansi eqongelelwe andukuba kube nesamba Y kusukela ngoMfumfu 2007 kanye nayo yonke imihlomulo yokuthatha isamba esikhwameni somhlalaphansi eqongelelwe kusuka kuNdasas 2009 kanye nayo yonke imihlomulo yomehlokaboni eqongelelwe ngaphambi komhlomula Y kusuka ngoNdasas ka 2011.

Izabelo

Izabelo ezitholwe ngabantu buqobo abavela ezinkampanini zaseNingizimu Afrika imvamisa zivamise ukukhululwa kwintelangeniso, kepha intelazabelo (dividends tax) esezingeni lika-20% ibanjwa yizikhungo ezikhokha lezo zabelo kubantu buqobo. Izabelo ezitholwe ngumhlali waseNingizimu Afrika zisuka kwi-REIT (izinkampani ezigunyaziwe nezisohlwini lwezinkampani ezingabanini zakhiwo) zona ziyatheliswa intelangeniso kanti abangebahlali bethole lezi zabelo bona babhekene nentelazabelo.

Izabelo Zasemazweni

Iningi lezabelo zasemazweni ezitholwe ngabathile zivela ezinkampanini zasemazweni (ukuba namasheya angaphansi kuka-10% enkampanini yasemazweni) ziyathelwa ngezinga okuyilona elisebenzayo lika-20%. Akukho kubanjelwa okuvunyelwe ezindlekeni zokukhiqiza izabelo zasemazweni.

Ukuxegiselwa kwenzalo

- Inzalo evela emthonjeni oseNingizimu Afrika ezuzwe ngumuntu wemvelo ongaphansi kuka-65 ubudala, efinyelela ku-R23 800 ngonyaka, neyabantu abangaphezu kuka-65 ubudala, efinyelela kuR34 500 ngonyaka, kayitheliswa.
- Inzalo ixegiselwe uma izuzwe ngongemhlali ongekho ngesiqu eNingizimu Afrika okungenani izinsuku ezili-181 esithubeni sezinyanga ezili-12 andukuba inzalo yakhelane futhi isikweletu okuvela kuso inzalo singekaxhumani ngokuphelele nendawo emileyo yokuhweba eNingizimu Afrika.

Ukubanjelwa

Izinkokhelo zesikhwama somhlalaphansi

Isamba semali efakwe esikhwameni sempehseni, sikadekle kanye nesomhlalaphansi onyakeni wokubuyekeza siyabanjelwa ngamalungu alezo zikhwama. Imali ekhokhwe ngabaqashi kanye nemihlomulo eyongeziwe ethelayo kuthathwa njengezinkokhelo ezenziwe ngabasebenzi siqu sabo. Ukubanjelwa lokho kugcina ku-27.5% womholo ngenhloso ye-PAYE kumbe ingeniso elithelayo (kokubli kushiya ngaphandle isamba esiphuma esikhwameni somhlalaphansi kanye nemihlomulo yomehlokaboni). Ngaphezu kwalokho, ukubanjelwa kugcina emkhawulweni ka-R350 000. Ezinye izinkokhelo ezidlulele kule mikhawulo ziyodluliselwa ngokushehsa onyakeni olandelayo wokubuyekeza futhi ziyothathwa njengezikhokhwe ngonyaka olandelayo. Isamba esidluliselwe sincishiswa ngokukhokhwe kanye nesamba somhlalaphansi kanye nezinkokhelo zanyanga zonke zesikhwama somhlalaphansi.

Izindleko zezempilo nezokhubazeka

Ukuze bahlonze intela okumele ikhokhwe, abantu bavunyelwe ukususa –

- izinkokhelo zanyanga zonke zesikhwama sezempilo (ukuxegiselwa kwentela okubizwa ngomhlomulo wentela wezinkokhelo zesikhwama sezempilo) ezifinyelela ku R303 ngayinye kulowo muntu okhokhe izinkokhelo kanye nomhlomuli wokuqala kuleso sikhwama sezempilo kanjalo no-R204 kulowo ongumhlomuli owengezayo; futhi
- ezimweni lapho –
 - o kungumuntu oneminyaka engaphezu kwengama-65 ubudala, noma uma umuntu yena uqobo, owakwakhe, umntwana wakhe bengabantu abaphila nokukhubazeka, basusa u-33.3% wesamba sezindleko zezempilo ezikhokhiwe kanye nezithwalwe ngumuntu buqobo kanye nesamba okungaso izinkokhelo zesikhwama sezempilo ezikhokhiwe ngumuntu zidlula ngokuphindwe kathathu umhlomulo wentela wezindleko zesikhwama sezempilo walowo nyaka wentela; kumbe
 - o komunye umuntu, u-25% omunye umuntu buqobo, kube ngu-25% wesamba esilingana nesamba sezindleko zezempilo ezifanelekile nezithwalwe nguye kanjalo nesamba okuyisona Izinkokhelo zesikhwama sezempilo ezikhokhwe ngumuntu zidlulela ngokuphindwe ka-4 emhlomulweni wezentela wezindleko zesikhwama sezempilo, kuthiyeka esambeni esidlula ngo-7.5% wengeniso elithelwayo (kushiya ngaphandle imihlomulo yesamba kanye neyomehlokaboni).

Iminikelo

Ukubanjelwa okumayelana neminikelo eya ezinhlanganweni ezizuzisa umphakathi yona ikhawuleka ku-10% wengeniso elithelayo (kushiya ngaphandle isamba somholo esiphuma esikhwameni somhlalaphansi kanye nemihlomulo kamehlokaboni). Isamba seminikelo esidlula ku-10% wengeniso elithelayo sithathwa njengomnikelo ofanelekile onikwe Inhlango ezuzisa umphakathi onyakeni olandelayo wentela.

Izimalisabelo (Allowances)

Izimalisabelo kanye nomehlokaboni bokuphila

Lapho oyitholayo ephoqelekile ukuba achithe ubusuku obubodwa ekude nendawo yakhe evamile yokuhlala ngenxa yebhizinisi futhi indawo yokuhlala okukhishwe ngayo leso sabelo lapha eNingizimu Afrika futhi imalisabelo ikhishwe ukuze akhokhele -

- ukudla kanye nezindleko zokwenzeka ohambweni, isamba esingu R397 ngosuku sibonakala njengesicithiwe;
- Izindleko zokwenzeka ohambweni kuphela; isamba sika-R122 usuku ngalunye engena ngaphansi kwalesi sikhathi ibukeka njengechithiwe.

Lapho indawo yokuhlala ekhishelwe imalisabelo ingekho lapha eNingizimu Afrika, kuba nemali ethile ebukeka njengechithiwe ngezwe ngalinye. Imininingwane yaleso naleso samba ishicilelwe kwiwebhsayithi yakwa-SARS ngaphansi kwezimemezelo zika-2017 zakwa Legal Counsel/Secondary Legislation/Income Tax Notices.

Imalisabelo Yokuhambela

Izinga ngekhilomitha ngalinye, elingasetshenziselwa ukubala ukubanjelwa okuvunyelwe okumayelana nokuhambela kwezebhinisi kuqhathaniswa nemalisabelo kumbe ingqalela [advance] lapho izindleko ngqo zingafakelwanga sicelo, libalwa ngokusebenzisa leli thebula elilandelayo:

Inani lesithuthi (kuhlangene ne-VAT) (R)	Izindleko ezin-gaguquki (R p.a.)	Izindleko zika-phethilolo (c/km)	Izindleko Zoku-nakekela (c/km)
0 - 85 000	28 492	91.2	32.9
85 001 - 170 000	50 924	101.8	41.2
170 001 - 255 000	73 427	110.6	45.4
255 001 - 340 000	93 267	118.9	49.6
340 001 - 425 000	113 179	127.2	58.2
425 001 - 510 000	134 035	146.0	68.4
510 001 - 595 000	154 879	150.9	84.9
Okwedlula u- 595 000	154 879	150.9	84.9

Qaphela:

U-80% wezabelo zokuhambela kufanele ubandakanywe emholweni womsebenzi ngenhloso yokubala i-PAYE. Izinga lamaphesenti lincishiswa ngo-20% uma umqashi enelisekile ukuthi okungenani u-80% wezikhawu zokusebenza kwemoto onyakeni wentela kuzokuba maqondana nokwebhizinisi.

Akukho zindleko zikaphethilolo ezingafakelwa isicelo uma umsebenzi engazange azithwale ngokugcwele ezikaphethilolo osetshenziswe emotweni futhi akukho zindleko zokunakekela ezingafakelwa isicelo uma umsebenzi engazithwalanga ngokugcwele izindleko zokunakekela isithuthi (isib. uma isithuthi sibhekelelwe ngohlelo lokunakekela).

Izindleko kufanele zicishiswe ngohlelo lokukhokha ngaphambilini uma isithuthi sisetshenziselwa izinhlelo zebhezini isikhathi esingaphansi konyaka.

Ibanga ngqo elihanjiwe onyakeni wentela kanye namabanga ahanjwe ngenhloso yebhizinisi nokufakazelwa yi-logbook kusetshenziselwa ukuhlonza izindleko ezingafakelwa isicelo somhlomulo wokuhambela.

Omunye umgudu:

Lapho amabanga ahanjiwe ngokwebhizinisi engadluli amakhilomitha ayizi-12 000 ngonyaka, akukho ntela ethelwayo kwimalisabelo umqashi asikhokhela umsebenzi kuze kube sezingeni lika-355 wamasenti ngekhilomitha, akukhatheleki ukuthi isithuthi sinanani lini. Nokho-ke lomgudu omunye kawakho uma ezinye izinkokhelo ezingumholo noma imalisabelo (ngale kwezindleko zomgwaqo nezokupaka) uzithole kumqashi ngokuhambisana nokusebenzisa isithuthi.

Okunye ukubanjelwa

Ngale kokubanjelwa okubalulwe ngenhla umuntu angafakela ukubanjelwa Isicelo ngokuhambisana nengenisomali noma imalisabelo ezimweni ezithile ezibalekayo, isib. izikweletu ezingabuyisiwe ngokwemiholo.

Imihlomulo Eyongeziwe

Izimoto Zomqashi

- Inani elithelayo liba ngu-3% wenani elibaliwe (izindleko ezingukheshi zihamba ne-VAT) ngenyanga ngemoto ngayinye. Lapho isithuthi –
 - o singaphansi kohlelo lokulondolozwa lapho umqashi esithenga inani elithelayo liba ngu-3.25% wesamba esibaliweyo; kumbe
 - o sitholwe ngumqashi ngaphansi kwesivumelwano sokusiselana inani elithelayo siba yizindleko ezithwale ngumqashi ngesivumelwano sokusiselana zihlanganiswe nezindleko zikaphethilolo.
- U-80% wemihlomulo eyongeziwe kufanele ibandakanywe emholweni womsebenzi ngenhloso yokubala i-PAYE. Izinga lamaphesenti lincishiswa libe ngu-20% uma umqashi enelesekile ukuthi okungenani u-80% wokusebenza kwesithuthi onyakeni wentela kuzokuba ngezindleko zebhizinisi.
- Lapho kubuyekwezwa imihlomulo eyongeziwe yonyaka wentela iyancishiswa ngokwezinga-nani (ratio) lamabanga ahanjiwe ngezinhloso zebhizinisi (nokufakazelwa nge-log-book) zihlukaniswe ngebanga ngqo elihanjiwe onyakeni wentela.
- Lapho kubuyekwezwa kudingeka ukuxegiselwa okunye maqondana nezindleko zelayisense, zomshwalense, zokulondoloza kanye nezikaphethilolo uma lezo zindleko ngokugcwele zithwalwe ngumsebenzi futhi izindlela ezihanjwe ngokuzuzisa umuntu luqobo zisekelwe nge-logbook.

Imalimboleko engenanzalo noma enenzalo encane

Okuphuma uma ususa inzalo ebizwe ngezinga elisemthethweni kwisamba ngqo senzalo ebiziwe, kufanele kubandakanywe engenisweni-ngodla.

Izindawo zokuhlala

Inani lemihlomulo eyongeziwe ezokuhlangukiswa nesamba-ngodla sengenisiso ingephansi kunayo yonke Imihlomulo ebalwe ngokusebenzisa itulo-kubala

(formular) noma izindleko zomqashi uma umqashi engenabo ubunikazi obugcwele bendawo yokuhlala.

Itulo-kubala lizosebenza uma indawo yokuhlala ingeyomqashi, kepha kalisebenzi uma kuyindawo yokuncebeleka eqashwe ngumqashi ezikhungweni angaxhumene nazo.

INTELANGENISO: IZINKAMPANI

UNyakamali ophela nganoma yiluphi usuku phakathi kuka-1 kuMbaso 2017 no-31 kuNdasa 2018

Uhlobo	Izinga leNtela (R)
Izinkampani	28% of wengeniso elithelayo

INTELANGENISO: AMABHIZINISI AMANCANE

UNyakamali ophela nganoma yiluphi usuku phakathi kuka-1 kuMbaso 2017 no-31 kuNdasa 2018

Ingeniso Elithelwayo (R)	Izinga leNtela (R)
0 – 75 750	0% wengeniso elithelayo
75 751 – 365 000	7% wengeniso elithelayo elingaphezu kuka-75 750
365 001 – 550 000	20 248 + 21% wengeniso elithelayo elingaphezu kuka-365 000
550 001 nangaphezulu	59 098 + 28% wengeniso elithelayo elingaphezu kuka-550 000

INTELA YENZUZONGODLA KUMABHIZINISI AMANCANE

UNyakamali ophela nganoma yiluphi usuku phakathi kuka-1 kuMbaso 2017 no-28 kuNhlolanja 2018

Inzuzongodla Ethelelwayo (R)	Izinga lentela (R)
0 – 335 000	0% wenzuzongodla etheleyo
335 001 – 500 000	1% wenzuzongodla etheleyo engaphezu kuka 335 000
500 001 – 750 000	1 650 + 2% wenzuzongodla etheleyo engaphezu kuka 500 000
750 001 and above	6 650 + 3 wenzuzongodla etheleyo engaphezu kuka 750 000

ISISEKELO SOBUHLALI KWEZENTELA

Abahlali batheliswa engenisweni labo lasemhlabeni jikelele, ngaphansi kwemibandela yokuxegiselwa okuthile. Umgomo ovamile ngukuthi intela yasamazweni engenisweni elitholakale emazweni ivunyelwe njengomhlomulo enteleni ekhokhwa eNingizimu Afrika. Lokhu kusebenza kubantu siqu, ezinkampanini, kuma-close corporations, kumaqomangcebo kanye nasemafeni.

UKUTHELISWA KWEMALINZUZO

Imalinzuzo eze ngokudedela impahla iyabandakanyeka engenisweni elithelayo.

Izinga eliseqhulwini lentela:

Kubantu-siqu kanye namaqomangcebo	18%
Izinkampani	22.4%
Amanye Amaqomangcebo	36%

Okulandelayo yizimo ngqo ezixegiselwayo: Izimo ezidala ukudedelwa kwempahla zibandakanya ukuthengisa, ukunikela, ukusiselana, ukuphunza, ukufa kanye nokufuduka.

- Inzuzo noma ukulahlekelwa okungaba ngu-R2 million lapho kudedelwa indawo yokuhlala esisekelo.
- Impahla eningi oyisebenzisela ubuwena
- Imihlomula yomhlalaphansi
- Izinkokhelo mayelana nemishwalense yethuba elide
- Ukuxegiselwa konyaka kwenzuzomali noma kwempunzamali okufika ku-R40 000 kunikwa abantu-siqu kanye namaqomangcebo akhethekile.

- Ukuxegiselwa kwamabhizinisi amancane kwemalinzuzo kubantu (okungenani abaneminyaka engu-55 ubudala) okufika ku-R1,8 Million uma kudedelwa ibhizinisi elincane linenani lasezimakethe elifika ku-R10 Million.
- Kunokuxegiselwa konyaka, ukuxegiselwa okubekelwe abantu kungu-R300 000 onyakeni abaphangalale ngawo

INTELAZABELO

Intelazabelo yintela engujuqu esezingeni lika-20% wezabelo ezikhokhwe yinkampani enobuhlali (Resident) kanye nengenabuhlali (non-resident) maqondana namashaye asohlwini lwe-JSE. Izabelo zixegiselwa intela uma umniningu kuyinkampani yaseNingizimu Afrika, kuyisikhwama somhlalaphansi kumbe omunye umuntu oxegiselwe. Abanini bezabelo abangabahlomuli abangebahlali bangahlomula ezingeni lentela elincishisiwe ezimweni ezithile ezimbalwa. Intela kumele ibanjwe yizinkampani ezikhokha izabelo ezithelayo noma abangeneleli ababhalisiwe esimweni lapho izabelo ziphuma kumasheya asohlwini. Intela etheliswa izabelo ngokwesihawu (ngale kwemali ezwayo) ikhokhwa futhi ithwalwa yinkampani edalula nekhokha izabelo.

ENYE INTELA EBOPHEZELAYO

Ezimweni ezimbalwa izinga lentela elisebenzayo lingancishiswa ngokuhambisana nesivumelwano sentela phakathi kwezwe lokuzinza kwalowo ongemhlali.

Inzuzobunini (Royalties)

Intela engujuqu ezingeni elingu-15% iyabizwa esambeni senzuzobunini (royalties) esiphuma emthonjeni waseNingizimu Afrika nesikhokhelwa abangebahlali.

Inzalo

Intela engujuqu ezingeni lika-15% iyabizwa enzalweni ephuma emthonjeni oseNingizimu Afrika uma ikhokhelwa ongemhlali. Inzalo iyaxegiselwa uma ikhokhwa nayinoma ngeyipi ingxenye kahulumeni waseNingizimu Afrika, ibhange kumbe uma isikweletu sibhaliswe ekushintshisaneni okugunyaziwe.

Amaciko nabezemidlalo basemazweni

Intela engujuqu iyabizwa kwisamba-ngodla esikhokhelwa ongemhlali ngemisebenzi ayenze eNingizimu Afrika njengeciko kumbe umdlali.

Ukudedela impahla engenakunyakaziswa

Intela yesithutshana iyabanjwa egameni lomdayisi wempahla engenakunyakaziswa ongemhlali eNingizimu Afrika, nezokwelekwa enteleni ejwayelekile ebizwa kulabo abangebahlali. Intela ezokubanjwa ezinkokhelweni zalabo abangebahlali izezingeni lika-7.5% kumuntu ongemhlali, u-10% enkampanini engenabuhlali kanye no-15% kwiqomangcebo (trust) elingenabuhlali elithengisa ngempahla engenakunyakaziswa.

EZINYE IZIBIZO NEZINHLOBO ZENTELA

Intelantengo (VAT)

I-VAT iyabizwa ngezinga elivamile lika-14% kubasabalalisi bempahla nemisebenzi okwenziwa ngabathengisi abagunyaziwe.

Umthengisi odayisa ngezinto ezithelayo ezenza ngaphezulu kwe-R1 million ngonyaka kufanele azibhalisele i-VAT. Umthengisi odayisa izinto ezithelayo ezingaphezu kuka-R50 000 kepha zingevi ku-R1 million ngonyaka angafaka isicelo sokuzibhalisa ngokuvolontiya. Eminye imikhiqizo ifakwe ngaphansi kohlelo lokungabi nantela kumbe zixegiselwe i-VAT.

Isibizo Sokudlulisela (Estate Duty)

Isibizo Sokudlulisela siyakhokhwa ngalamazinga alandelayo uma ukuhwebelana kungekho ngaphansi kwe-VAT -

Ukuthenga isakhiwo kwabantu bonke:

Inani lesakhiwo (R)	Izinga
0 – 900 000	0%
900 001 – 1 250 000	3% wenani elingaphezu kuka- R900 000
1 250 001 – 1 750 000	R10 500 + 6% wenani elingaphezu kuka- R 1 250 000
1 750 001 – 2 250 000	R40 500 + 8% wenani elingaphezu kuka- R 1 750 000
2 250 001 – 10 000 000	R80 500 +11% wenani elingaphezu kuka- R2 250 000
10 000 001 nangaphezulu	R933 000 + 13% wenani elingaphezu kuka- R10 000 000

Intelamafa (Estate Duty)

Intelamafa iyabizwa ngezininga elimi ndawonye elingu-20% empahleni yomhlali nasempahleni eseNingizimu Afrika yalowo ongemhlali.

Ukubanjelwa okuyisisekelo okungu-R3.5 million kuvunyelwe lapho kuhlonzwa ukufaneleka kwamafa ukukhokha intelamafa kanye nokufaneleka ukubanjelwa, iminikelo eya ezinhlanganweni ezizuzisa umphakathi kanye nezindlu ezizosalela owakwakhe ophilayo.

Intelaminikelo (Donations Tax)

- Intelaminikelo ibizwa ngezininga elimi ndawonye elingu-20% wenani lempahla enikelwayo.
- U-R100 000 wokuqala wempahla enikelwayo onyakeni ngamunye ngumuntu nje lixegiselwe ukuthela intelaminikelo.
- Uma kungumkhokhintela ongeyena umuntu nje, iminikelo exegiselwe igcina ngeziphondo nje ezingevi enanini lika-R10 000 ngonyaka.
- Ukudedelelana impahla okuphakathi kwabaganeneyo kanye naphakathi kwamaqembu ezinkampani zaseNingizimu Afrika kanjalo neminikelo eya ezinhlanganweni ezithize ezizuzisa umphakathi kuxegiselwe Intelaminikelo.

Intela Yokudlusisela AmaSekhurithi-mnotho

Intela ibizwa ngezininga elingu 0.25 wephesenti ekudlulisweni kwamasekhurithi-mnotho. Amasekhurithi-mnotho akhiwe ngamasheya ezinkampanini kumbe inzalo etholwa ngamalungu kwi-close corporation

Intela Yokuhambela Amazwe Omhlaba

Ngu-R190 kumgibeli ngamunye ohamba ngebhanoyi eliya emazweni ngaphandle kwaya eBotswana, eLesuthu, eNamibhiya, naseSwazini, nokulapho kubiza Intela ka-R100.

Izibizo Zokuthuthukisa Amakhono

Izibizo zokuthuthukisa amakhono zikhokhwa ngumqashi ezingeni elingu -1% wesamba somholo awukhokhela abasebenzi. Abaqashi abaholela ngaphansi kwesamba esingu-R500 000 baxegiselwe ekukhokheni isibizo sokuthuthukisa amakhono.

Izinkokhelo Zomshwalense Wokungasebenzi

Izinkokhelo zomshwalense wokungasebenzi zikhokhwa nyanga zonke ngumqashi ngaphansi kokhelo oludinga 1% wezinkokhelo zomqashi no-1% wezinkokhelo zomsebenzi, kususelwa emholoweni wabasebenzi ongaphansi kwesamba semali esithile.

Abaqashi abangabhalisiwe kwi-PAYE kumbe i-SDL kufanele bakhokhe kuKhomishini Wemishwalense Yabangasebenzi.

AMAZINGA ENZALO AKWA-SARS

Izinga lenzalo (kusuka ngo- 1 kuMbaso 2016)	Izinga
Imihlomulo eyongeziwe- imalimboleko engenanzalo noma enenzalo enzane (izinga elisemthethweni)	8% p.a.
Izinga lenzalo (kusuka ngo- 1 kuNtulikazi 2016)	Izinga
Ukukhokhwa kwentela ngaphansi kwesibalo noma emva kwesikhathi	10.5% p.a.
Ukubuyiselwa kwentela yabasebenzi ekhokhwe ngaphezulu noma yesithutshana	6.5% p.a.
Ukubuyiselwa kwentela lapho ukudlulisela udaba kuphumelele noma kugunyazwe ngu-SARS	10.5% p.a.
Ukubuyiselwa kwe-VAT emva kwesikhathi esibekiwe	10.5% p.a.
Ukukhokha i- VAT ngemva kwesikhathi	10.5% p.a.
Ezemithekelo	10.5% p.a.