BAMIPHI KWA-SARS NGENTELO YE-CRYPTOCURRENCIES

PRETORIA, 06 kuMbasa 2018 - UPhiko lweziMali eziNgenayo eNingizimu Afrika (SARS) luzoqhubeka nokusebenzisa imithetho ejwayelekile yentela yemali engenayo ku-cryptocurrencies futhi luzolindela abakhokhintela abathintekayo ukuba badalule inzuzo noma ukulahlekelwa ababhekane nakho ku-cryptocurrency njengengxenye yengeniso labo eliyidonswantelo.

Kuwumthwalo womkhokhintela ukudalula yonke ingeniso eliyidonswantelo ye-cryptocurrency ngonyaka wentela elitholakale ngawo noma ezuzwe ngawo. Ukuhluleka ukwenza lokhu kungaholela ekukhokheni inzalo nezinhlawulo.

Abakhokhintela abangaqinisekile ngamathransekushini athile abandakanya i-cryptocurrencies bangacela ukuboniswa kwabakwa-SARS ngokusebenzisa imigudu efana ne-Binding Private Rulings (kuye ngohlobo lwethransekushini).

Ukukhula kokunaka nezinsolo mayelana nekusasa le-cryptocurrencies sekwenze abakwa-SARS ukuba bahlinzeke inkomba yokuthi kumele kwenziwe njani nge-cryptocurrencies uma kuza ezindabeni zentela. Kodwa-ke, njengoba kushiwo esitatimendeni sabezindaba, lukhona uhlaka lokusebenza olukhona lwentela olungaqondisa abakwa-SARS nabakhokhintela abathintekayo emitheleleni yentela ku-cryptocurrencies, okwenza singabi khona isidingo sokuqashelwayo ekuTolikweni okwamanje.

I-Cryptocurrency (emelwe yi-Bitcoin) yimali ye-inthanethi ebonakala kuphela kukhompyutha. Isibalo esikhulayo sabakwesekayo beseka ukusetshenziswa kwayo njengenye indlela yemali engakhokhela izimpahla kanye nomsebenzi njengendlela imali ejwayelekile esebenza ngayo.

ENingizimu Afrika, igama elithi "imali" alichaziwe eMthethweni weNtela yeMali engenayo (uMthetho). I-Cryptocurrencies akuwona awaseNingizimu Afrika ngokomthetho futhi ayisetshenziswa kakhulu eNingizimu Afrika njengendlela yokukhokha noma yokushintshanisa. Kanjalo, i-cryptocurrencies ayithathwa njengemali kwa-SARS uma kwenziwa intela yemali engenayo noma i-Capital Gains Tax (CGT). Kunalokho, i-cryptocurrencies kwa-SARS ithathwa njengempahla engabambeki/engabonakali.

Yize ingabalwa njengemali, i-cryptocurrencies inganikwa inani lentengo oyitholile njengoba kuchaziwe encazelweni yegama elithi "imali engenayo engacozuliwe" eMthethweni.

Uma kulandelwa imithetho yentela yemali engenayo, imali engenayo oyitholile kumathransekushini e-cryptocurrency ingabanjelwa intela ku-akhawunti yemali engenayo ngaphansi "kwemali engenayo engacozuliwe".

Kungenjalo, le nzuzo ingathathwa njengengqalabhizinisi, njengoba kushiwo kuSheduli yesiShiyagalombili eMthethweni wokuthelisa ngaphansi komgomo we-CGT.

Ukuthola ukuthi okutholiwe kuyimali engenayo noma ingqalabhizinisi kuhlolwa ngaphansi kohlelo lomthetho okhona (uma kungekho okushodayo).

Abakhokhintela nabo banelungelo lokufaka isicelo sokukhokhelwa izindleko ezihambisana ne-cryptocurrency etholakele, inqobo uma lezi zindleko zenzeke ekukhiqizweni kwemali engenayo yomkhokhintela ngenhloso yokuhweba.

Izindleko zokulungisa zingenziwa uma zingena ngaphansi komgomo we-CGT.

Inzuzo nokulahlekelwa mayelana ne-cryptocurrencies zingahlelwa ngezinhlobo ezintathu, ngayinye inika imiphumela yokuhlukanisa intela:

(i) I-cryptocurrency ingatholakala ngokubizwa "ngemayini". Imayini yenziwa ngokuqinisekisa i-thransekushini ku-ledger yomphakathi esungulwe ngekhompyutha, okutholakala ngokuxazulula i-algorithms enzima yekhompyutha. Ngokuqinisekisa lawa mathransekushini "miner"/"ogubhayo" ube eseklonyeliswa ngokuba umnikazi wohlamvu lwemali olusha olube seluba yingxenye ye-networked ledger.

Lokhu kube sekwenza ukuthi umuntu aphumelele ekugubheni i-cryptocurrency. Lokhu kusho ukuthi kuze kube ukuthi i-cryptocurrency entsha ayitholile idayiswe noma ishintshwe ibe ukheshi, ibanjwa iba isitokwe sokuhweba okuzothi ekugcineni kwenziwe ithransekushini ejwayelekile kakheshi (njengoba kuchaziwe ku (ii) noma ithransekushini yokuhweba njengoba kuchaziwe ku-(iii) ngezansi.

(ii) Abatshalimali bangashintshanisa imali yasekhaya bathole i-cryptocurrency (noma ngendlela efanayo) ngokusebenzisa izindlela zokushintshanisa i-cryptocurrency, okusuke kubalulekile ezimakethe ze-cryptocurrencies, noma ngokusebenzisa amathransekushini azimele.

(iii) Izimpahla noma umsebenzi ungashintshaniswa uthole i-cryptocurrencies. Le thransekushini ibizwa ngethransekushini yohwebo. Ngakho-ke, kusebenza imithetho ejwayelekile yethransekushini yokuhweba.

Value-Added Tax (VAT)

Ukubuyekezwa kwesabiwomali sonyaka wezi-2018 kuveza ukuthi kuzobuyekezwa indlela okuphathwa ngayo i-VAT ye-cryptocurrencies. Kusalindwe incazelo esobala ngenqubomgomo kulolu daba, abakwa-SARS angeke badinge ukuthi kubhaliswe i-VAT uma ungumthengisi ngenhloso yokuhlinzeka i-cryptocurrencies.

Ngolwazi olwengeziwe, sicela ubheke imibuzo evamise ukubuzwa (FAQs).