

# INTELAMINIKELO

## Kuyini?

Umnikelo ukukhishwa kwanoma yini ngesihle (mahhala noma engakhokhelwa) kubandakanya ukunikezela noma ukulahla ilungelo ngesihle. Uma umuntu owemukela umnikelo (onikelelwayo) kukhona akukhiphayo naye, lokho akuseyiwo umnikelo.

Kuba umnikelo uma kuthotshelwe yonke imithetho ngokomthetho mayelana nomnikelo (ngokwesigaba 55(3)).

## Isilinganisonani seNtelaminikelo

Ngenyanga kaNhlobo 2018 nezinyanga ezindulelayo, ibihleli kusilinganisonani esimi ndawonye esingu-20%.

Kusukela mhla lu-1 kuNdasa 2018, intelaminikelo ibizwa ngesilinganisonani elingu-20% wenani lempahla enikelwayo engevile ku-R30 million, nangezinga elingu-25% enanini elingaphezulu kuka-R30 million (isigaba 64(1)). Sicela uqaphele lokhu okulandelayo –

- ukuze kutholakale izinga lomkhawulo elingu-R30 million, izinga lempahla enikeliwe liqala kusukela mhla lu-1 kuNdasa 2018 kuze kube usuku lomnikelo wamanje. Namiphi iminikelo eyenziwe ngaphambi komhla lu-1 kuNdasa 2018 kumele ibhekwe;
- izinga lenani lempahla lokuthola izinga lomkhawulo elingu-R30 million libalwa emva kokubanjwa kwakho konke okuxegiselwayo (isigaba 56);
- lapho onikelayo edlulile ezingeni elingumkhawulo elibekiwe elingu-R30 million, yonke iminikelo elandela lapho izotheliswa ngesilinganisonani esingu-25%.

## Okuxegiselwayo

Zine (4) izinhlobo zokuxegiselwa –

**Uhlobo lokuqala** - iminikelo ethile ayiyikhokhi nhlobo intelaminikelo. Isibonelo, umnikelo owenzelwe umlingani; inhlango yomphakathi egunyaziwe; uhlaka lukahulumeni; umnikelo okhanselwe ezinyangeni eziyisithupha (6) kusukela ngosuku owaqala ngalo ukusebenza; njll. (isigaba 56(1)).

**Uhlobo lwesibili** - lapho onikelayo engeyena umuntu nje (isibonelo, izinkampani namaqomangcebo), iminikelo exegiselwe igcina ngeziphondo ezingevile enanini eliphelele elingu-R10 000 ngonyaka wokuhlola (isigaba 56(2)(a)).

**Uhlobo lwesithathu** - U-R100 000 wokuqala wempahla enikelwayo onyakeni wokuhlola ngamunye owenziwa ngumuntu nje awutheliswa intelaminikelo (isigaba 56(2)(b)).

**Uhlobo lwesine** - okungatheliswa intelaminikelo yiminikelo weqiniso enikelelwe ukondliwa kwanoma imuphi umuntu. Lokhu kuxegiselwa kugcina kulokhu uKhomishana akubona kufanele (isigaba 56(2)(c)).

### **Iyisibopho sikabani intelaminikelo?**

Intelaminikelo isebenza kunoma ubani (isibonelo: umuntu ngamunye, inkampani noma iqomangcebo) bakuleli. Ngakho, abangebona abakuleli abayikhokhi intelaminikelo.

Umuntu onikelayo (umnikeli) uyena onesibopho sokukhokha intelaminikelo, kodwa uma umnikeli ehluleka ukukhokha intela esikhathini esibekiwe, umnikeli nalowo onikelelwayo bobabili baba nesibopho sentela (isigaba 59).

Noma ingasiphi isikhathi uKhomishana angase ayalele ukuba kwenziwe inqubo yokuhlola intelaminikelo kumnikeli nakonikelelwayo (noma bobabili). Kubandakanya nokuthi uma uKhomishana enganelisekile ngokuthi alikhokhwanga ngokugcwele inani lentelaminikelo, angacela kwenziwe inqubo yokuhlola lelo nani elisele. Inkokhelo eyenziwe umnikeli noma onikelelwayo izosigcwalisa lesi sikweletusibopho esihlanganisile (isigaba 60(5)).

### **Yiziphi izinyathelo okumele ngizithathe?**

Emva kokwenza umnikelo kumele agcwalise ifomu lokubuyisa intelaminikelo ([i-IT144 - Ukudalula komnikeli/konikelelwayo](#)) bese ulithumela egatsheni lakwa-SARS eliseduze lihambisane nobufakazi bokuthi ukhokhile. Intelaminikelo kumele ikhokhwe ngokusebenzisa i-eFiling.

### **Kufanele uyikhokhe nini?**

Intelaminikelo kumele ikhokhwe ekupheleni kwenyanga elandela inyanga okwenziwe ngayo lowo mnikelo noma izikhathi ezengeziwe ngokuvuma kwabakwa-SARS (isigaba 60(1)).

Isebenza kanjani intelaminikelo uma kukhulunywa ngezamafa? [Ngolwazi olwengeziwe cofa lapha.](#)