

AMADOKHUMENTI ESEKELAYO OKUFUDUKA

Uma ufaka isicelo sokuthola ngesimo sakho sokuthobela i-*Tax Compliance Status* (TCS) ngokwemithetho yokufuduka, kumele uthumele lawa madokhumenti esekelayo alandelayo.

Uma kuyisicelo esisha sokuthola ngesimo sakho sokuthobela i-*Tax Compliance Status* (TCS) :

- Lapho isicelo se-TCS singesomfuduki ofuduka okokuqala:
 - Isitatimende sezimpahla nezikweletusibopho zeminyaka emithathu yentela eyedlule (lokhu kumele kubandakanye ukudalula kwalo lonke utshalomali, ama-akhawunti emalimboleko kanjalo nokwabelwa okuvela ezinkampanini zakuleli nezamazwe angaphandle, amaqomangcebo, njll.)
 - I-MP336(b) - 'Ukufuduka: Ukufaka isicelo sokunikwa ingqalabhizinisi emazweni angaphandle' okugunyazwe ngokufakwa isigxivizo salowo ogunyaziwe obizwa nge-*Authorised Dealer* (isib. ibhange) kuphinde kusayinde omunye weziSebenzi eziGunyaziwe noma
 - Lapho lowo ogunyaziwe (njengebhange) ekwazisa ukuthi akumele ugcalise i-MP336(b), lowo ogunyaziwe kumele akuhlinzeke ngencwadi ebeka is(z)izathu zokuthi kungani kungamele ugcalise i-MP336(b).
 - Uma kwenzeka ukuthi ufuduka ngaphandle kokwenza ngokomthetho neBhangengodla laseNingizimu Afrika (i-SARB) noma usufuduke isikhathi eside okwenza ukuthi ungabi nayo impahla nezikweletusibopho okuseNingizimu Afrika (ungenazo izimpahla nezikweletusibopho okudalule ku-MP336(b)), kumele uthumele isiTitimende sezimpahla nezikweletusibopho kweminyaka emithathu yentela eyedlule.
 - Lapho isicelo se-TCS sithunyelwa omunye umuntu ongeyena umkhokhintela kumele kube nencwadi egunyazayo i-*Power of Attorney*.
 - Ukubalwa kwentela kumalinzuzo ezimpahleni ezidedelwayo ngosuku umkhokhintela ayeka ngalo ukuba yisakhamuzi.
 - Lokhu kusebenza uma amanani efakiwe kutshalomali olusohlwini nolungekho ohlwini kanjalo nezinye izimpahla (okungaba ama-Kruger Coins).
- Lapho umfakisicelo eyilungu lesikhwama sempesheni, sokuhlinzekela noma somhlalaphansi, kumele kuthunyelwe lawa madokhumenti alandelayo ngokwesikhwama ngasinye ekhasini eliseceleni:
 - Igama lesikhwama;
 - Isamba okulindeleke ukuthi sizokhokhwa; kanye
 - noSuku okulindelwe ukuthi sikhokhwe ngalo.
- Lapho umfakisicelo eyilungu lesikhwama sempesheni, sokuhlinzekela noma somhlalaphansi, kumele kuthunyelwe lawa madokhumenti alandelayo ngokwesikhwama ngasinye ekhasini eliseceleni:
 - Igama lesikhwama;
 - Isamba okulindeleke ukuthi sizokhokhwa; kanye
 - noSuku okulindelwe ukuthi sikhokhwe ngalo.
- Lapho umfakisicelo enepholisi yomshwalense waseNingizimu Afrika, kumele kuthunyelwe le mininingwane elandelayo ngokomshwalense ngamunye waseNingizimu Afrika umkhokhintela anawo ekhasini eliseceleni:
 - Igama lenkampani yomshwalense;
 - Ikheli lenkampani yomshwalense;
 - Inombolo yomshwalense;
 - Usuku okulindeleke ngalo eminye imihlomulo kumshwalense lowo; kanye
 - neminingwane ngemihlomulo elindelekile esikhathini esizayo kuwo lowo mshwalense.
- Lapho umfakisicelo, unkosikazi noma izingane ezisengaphansi kweminyaka bengabahlomuli kuqomangcebo, kumele kuthunyelwe le mininingwane elandelayo ekhasini eliseceleni:
 - Igama leqomangcebo;
 - Inombolonkomba yentelangeniso;
 - I(ama)gama ombheki(wababheki) beqomangcebo;
 - Ikheli leposi leqomangcebo;
 - Ikheli lebhizinisi leqomangcebo;
 - Uhlobo lwengeniso oluthole kuqomangcebo kanye nenani lonyaka lalokho;
 - Usuku owaqala ngalo ukuthola ingeniso kuqomangcebo;
 - Inani lanyanga zonke noma laminyaka yonke olithola kuqomangcebo.

- Lapho umfakisicelo, umlingani noma izingane ezisengaphansi kweminyaka zinamasheya enkampanini kuqomangcebo, kumele kuthunyelwe le mininingwane elandelayo ekhasini eliseceleni:
 - Igama lenkampani ezimele/i-close corporation;
 - Inombolonkomba yentelangeniso lenkampani/i-close corporation;
 - Isibalo samasheya/iphesenti lenzalo;
 - Ikheli leposi lenkampani ezimele/i-close corporation; kanye
 - nekheli lebhizinisi lenkampani ezimele/i-close corporation.
- Uma kungumndeni, uma umlingani efisa ukuthi anikwe i-TCS yakhe eseceleni ukuze enze ngokomthetho ukufuduka kwakhe, lowo mlingani kumele enze lokhu okulandelayo:
 - Agcwalise i-TCR01 eseceleni ifomu lesicelo sokuthobela intela
 - Athumele ikhophi egxiviziwe ye-MP336(b) ethunyelwe kulowo ogunyaziwe (HHAYI ikhophi ye-MP336(b) okuthunyelwe umyeni/ilowo obambisene naye empilweni futhi
 - athumele amadokhumenti esekela isicelo sakhe.

Qaphela: Lokhu okungenhla angeke kusebenze uma umndeni ufuduka ndawonye futhi iminingwane yomlingani ifakiwe ku-TCR01. Uma kunjalo, incwadi ene-TCS PIN yomfakisicelo izibandakanya iminingwane yomlingani (okungamagama, inombolonkomba yentela [uma ikhona] kanye nenombolo kamazisi noma inombolo yephasiphothi).

AMADOKHUMENTI AKHETHEKILE ADINGEKAYO UMA KUFakwa IZICELO ZOKUFUDUKA AKHOMBISA UMTHOMBO WEKHEPHITHALI

- **Imalimboleko:**
 - Lapho umzali eboleka ingane imali ukuze iyitshale emazweni angaphesheya kwezilwandle:
 - Isivumelwano semalimboleko; kanye
 - nesitatimende sasebhange somzali, esingadlulile ezinyangeni ezi-3.
 - Iqomangcebo liboleka umbheki weqomangcebo noma umhlomuli imali ukuze ayitshale emazweni angaphesheya kwezilwandle:
 - Isivumelwano semalimboleko; kanye
 - nesitatimende sasebhange sombheki weqomangcebo noma umhlomuli, esingadlulile ezinyangeni ezi-3.
 - Isimo sezimali sakamuva seQomangcebo;
 - nesitatimende sasebhange seqomangcebo, esingadlulile ezinyangeni ezi-3; noma
 - isitatimende sephothifoliyo yezabelo zeqomangcebo zakamuva (esingadlulile ezinyangeni ezi-3). Lesi sitatimende sizophinde sibandakanye inani lezabelo kanye nenani eliyiwo ezimakethe.
 - Inkampani iboleka umqondisi wenkampani imali ukuze ayitshale emazweni angaphesheya kwezilwandle:
 - Isivumelwano semalimboleko phakathi kwenkampani nomqondisi;
 - Isitatimende sasebhange somqondisi, esingadlulile ezinyangeni ezi-3; kanye
 - nezitatimende zakamuva zezimali zenkampani zonyaka.
- **Umnikelo:**
 - Uma umnikelo uphakathi kwabalingani:
 - Ifomu lokudalula i-(IT144) ; kanye
 - nesitatimende sasebhange salowo onikelelwayo, esingadlulile ezinyangeni ezi-3
 - Uma umnikelo ungekho phakathi kwabalingani:
 - Ifomu lokudalula i-(IT144)
 - Ubufakazi bentela yomnikelo ekhokhiwe (ikhophi yerisidi); kanye
 - nesitatimende sasebhange salowo onikelayo nonikelelwayo, esingadlulile ezinyangeni ezi-3
- **Ifa:**
 - Incwadi evela kumbheki nomabi mafa;
 - Ikhophi ye-akhawunti yokuphela kwebhizinisi kanye nokwabiwa; kanye
 - nesitatimende sasebhange, esingadlulile ezinyangeni ezi-3.
- **Ukongwa / ukheshi / i-akhawunti yasebhange / amadiphozithi angashintshi:**
 - isitatimende sasebhange, esingadlulile ezinyangeni ezi-3; kanye
 - nobufakazi bomthombo (okungukuthi imali yatholakala kuphi futhi kanjani).
- **Izabelo:**
 - Isitatimende sephothifoliyo esingadlulile ezinyangeni ezi-3. Lesi sitatimende sizophinde sibandakanye inani lezabelo kanye nenani eliyiwo ezimakethe.
- **Ukuthengiswa kwesakhiwo/kwempahla:**
 - Incwadi engu ngqo yommeli wezindlu i-Conveyancer eqinisekisa ukudluliselwa kwesakhiwo nokuthi imali izodluliselwa isuka ku-akhawunti yakhe yeqomangcebo; noma
 - ubufakazi bokuthi inzuzo itholakele kanye nesitatimende sasebhange somfakisicelo esingadlulile ezinyangeni ezi-3.
- **Ingeniso lenzuzobunini:**

- Umthombo yengeniso lenzuzobunini; kanye
- nobufakazi bokukhokhwa kwemivuzo/kwenzuzobunini.
- **Imiholo/ingeniso:**
 - Lapho utshalomali lwamazwe angaphandle oluqhubekayo lungadluli ku-R30 000 ngonyaka kudingeka ikhophi yesiliphu somholo kanye ngonyaka;
 - Inombolo yomshwalense; futhi
 - Kumele kuqashelwe ukuthi isikhungo (esifana no-Sanlam / Old Mutual) sizosifaka isicelo egameni lakho.
- **Ukwabiwa kweqomangcebo:**
 - Izinqumo ezenziwe iQomangcebo okuyilo elabayo;
 - Imininingwane yomthombo evela kuQomangcebo okuyilo elabayo;
 - nesitatimende sasebhange seqomangcebo, esingadlulile ezinyangeni ezi-3; noma
 - isitatimende sephothifoliyo yezabelo zeqomangcebo zakamuva (esingadlulile ezinyangeni ezi-3), lesi sitatimende sizophinde sibandakanye inani lezabelo kanye nenani eliyiwo ezimakethe.
 - Ikhophi yetayitela yeqomangcebo; kanye
 - nezitatimende zeqomangcebo zezimali zonyaka.
- **Okunye:**
 - Idokhumenti yobufakazi kanye nencazelo.
- Lapho isicelo se-TCS singesempahla esele yoMfuduki (kuqala ebiyaziwa ngezimali ezibanjiwe i-“Blocked Funds”):
 - Ikhophi yesiTifiketi seNtela sobuMsulwa i-(TCC) noma incwadi ye-TCS PIN - yomfuduki eyayikhishwe ngaphambilini ngabakwa-SARS.
 - Ikhophi yesicelo se-MP336(b) asathunyelwa ngaphambilini;
 - Isengezo esichaza inani okumele lidluliselwe; kanye
 - ne-*Power of Attorney* efanelekile okumele igcwaliswe umkhokhintela (kuphela uma isicelo sithunyelwa ommelele umkhokhintela).
 - Abakhokhintela asebefudukile vele nabafuna ukudlulisela izimpahla okwaziwa nge-*‘Emigrant’s Remaining Assets’* kumele bacele i-TCS ye-FIA besebenzise i-eFiling noma baye egatsheni lakwa-SARS. Uma ufaka isicelo se-TCS ngokwe-FIA, kumele ubeke umthombo wengqalabhiznisi ozotshalwa i-*‘Source of capital to be invested’* kube yi-*‘Emigrant’s Remaining Assets’*. Ngolwazi olwengeziwe, bheka inqubo yokudlulisela izimpahla i-*‘Emigrant’s Remaining Assets (Blocked Funds)’*.