

UKUBUYISWA KWENTELA YEMALI ENGENAYO EZIMALINI EZISISIWE (TRUSTS) (ITR12T)

Yini Entsha?

- **17 kuMandulo 2018 - Ukuthuthukiswa kokuBuyiswa kweNtela yeMali eNgenayo eziMalini eziSisiwe (Trusts) (ITR12T)**

Mhla ziyi-17 kuMandulo 2018, abakwa-SARS benze izinguquko ezimbalwa ekuBuyisweni kweNtela yeMali eNgenayo eziMalini eziSisiwe (Trusts) (ITR12T) ngonyaka wokuhlola ophela mhla zingama-28 kuNhlolanja. Izinguquko ziyingxenywe yemizamo eqhubekayo yakwa-SARS yokukhuthaza ukusebenza kahle kanye nokuthobela. Uma ugcine noma uthumele i-ITR12T yango-2018 ngaphambi kokwenziwa kwalezi zinguquko, kulokhu okuthumele akukho okuzothiwa kugcwalise. Okuqukethwe amaphepha okubuyisa intela kuhlelwa ngokwebhizinisi, kubhekwe izimpendulo zemibuzo ethile okuthiwa iphendule. Funda kabanzi ngezinguquko.

- **7 kuNdasa 2018 - Isikhathi sikashwele sokuthunyelwa kwesheduli entsha ye-IT10B yeziNkampani zangaPhandle eziLawulwayo (CFC)**

Mhla zingama-26 kuNhlolanja 2018, uhlelo lwe-IT10B Adobe PDF endala yasuswa kwafakwa isheduli elula ye-MS Excel **IT10B**. Le sheduli entsha ivumela abakhokhintela ukuthi bakwazi ukudalula yonke imininingwane ye-CFC yeminyaka yokuhlola yango-2012 kuya phambili bakufake kusheduli eyodwa ehlanganisile engadluli imikhawulo ebekiwe yamafayela ongawafaka uma wenza i-eFiling yakwa-SARS.

Ukuze singabakhipheli ngaphandle abakhokhintela asebevele sebeyilungisile imininingwane yama-CFC abo kusheduli endala, abakwa-SARS **bazonika abakhokhintela isikhathi sikashwele lapho kuzokwamukelwa khona amasheduli amadala njengamaphepha afakazayo asemthethweni kumadokhumenti okubuyisa intela yemali engenayo athunyelwe ngaphambi komhla lu-1 kuNhlanguvana 2018**. Umkhawulo wokufaka amadokhumenti okuqala ayi-10 amasheduli kukhompuyutha okubuyisa intela yemali enganayo, uma kwenzeka kuba khona ama-CFC angaphezulu kwayi-10, uzohlala usebenza ngokwesheduli endala. Kodwa-ke, abakwa-SARS, banxusa abakhokhintela abangakaqali ukulungiselela imininingwane yabo ye-CFC ukuba basebenzise isheduli elula ye-MS Excel **IT10B**.

Kusukela mhla lu-1 kuNhlanguvana 2018 bonke abakhokhintela, kanye namuphi umuntu oxhumana nabo, abanamalungelo okungenani ayi-10 ekubambeni iqhaza ku-CFC kumele bagcwalise imininingwane ye-CFC kusheduli entsha ye-IT10B. Isheduli entsha ye-IT10B kumele ifakwe kukhompuyutha njengedokhumenti efakazelayo kuma-CFC awo wonke amaphepha okubuyisa intela yemali engenayo athunyelwe kusukela mhla lu-1 kuNhlanguvana 2018 kuya phambili.

Siyini isikhwama seMali Esisiwe (Trust)

Ukubuyiswa kweNtela yeMali Engenayo eziMalini eziSisiwe ibizwa ngokuBuyiswa kweNtela yeMali Engenayo eziMalini eziSisiwe (ITR12T).

Ngizoyithola kanjani i-ITR12T?

Ifomu (ITR12T) liyatholakala ku-[eFiling](#) noma ungakwazi ukulifaka ekhompuyutheni egatsheni lakwa-SARS egameni lalowo ommele/koSebenza ngeNtela yezimali ezisisiwe (bheka isigaba ku"Indlela yokuthumela i-ITR12T").

Isibonelo [sefomu elisha le-ITR12T](#) siyatholakala ukudawuniloda. Uma ufisa ukuya egatsheni lakwa-SARS ukuze bakufakele lona kukhompuyutha, kuzofuneka ukuthi uligcwalise ngaphambi kokuthi uye khona egatsheni. Ngolwazi olwengeziwe ngendlela yokugcwalisa i-ITR12T, [cofa lapha](#).

Isu Eliphezulu: Ngeke usakwazi ukucela ukuthi uthunyelwe i-ITR12T kanti namaphepha okubuyisa intela ezimali ezisisiwe afike ngeposi ngeke esamukelwa.

Ngizoyithumela kanjani i-ITR12T?

I-ITR12T ungayithumela ngale migudu elandelayo:

- eFiling: Abakhokhintela abangakayibhaliseli i-eFiling bayakhuthazwa ukuba bakwenze lokhu ngoba kuzobavumela ukuba bagcwalise baphinde bathumele amaphepha okubuyisa intela ku-inthanethi endaweni evikelekile.

- Igatsha lakwa-SARS: Uma ummele isikhwama semali esisiwe esinabantu abayishumi noma abahlomulayo abambalwa uyakwazi ukugcwalisa bese uletha i-ITR12T egatsheni bezokufakela yona kukhompuyutha. Sicela uyiphrinte bese ugqwalisa zonke izindawo ezifunekayo ngaphambi kokuya egatsheni. Ungakwazi ukudawuniloda amaphepha e-ITR12T ku-eFiling. Amagatsha akwa-SARS angeke aphinde aprinte ama-ITR12T.

Nasiphi isikhwama sezimali ezisisiwe esenze imali ebanjwa intela eyabelwe / enikezwe **kulabo abahlomulayo abangaphezulu kwe-10** noma yinini ngesikhathi sonyaka wokuhlolwa (YOA) **kumele sibhalise futhi sithumele i-ITR12T nge-eFiling.**

Nasiphi isikhwama sezimali ezisisiwe esenze imali ebanjwa intela eyabelwe / enikezwe **kulabo abahlomulayo abangaphansi kwe-10** singabhalisa siphinde sithumele i-ITR12T nge-eFiling. Kodwa-ke, uma kungukuthi izikhwama zezimali ezisisiwe okukhulunywe ngazo ekugcineni azibhalisiwe, lowo ozimeme/oSebenza ngeNtela kumele avakashela igatsha lakwa-SARS ukuze amadokhumenti okubuyisa ezofakwa kukhompuyutha.

Ngabe udinga usizo?

- Funda kabanzi [ngezinhlobo zezikhwama zezimali ezisisiwe](#)
- Funda kabanzi [ngokuthi ungasibhalisa kanjani isikhwama sezimali ezisisiwe](#)
- Funda kabanzi [ngokuthi ungayigcwalisa kanjani i-ITR12T](#)
- Shayela [isikhungo sokuXhumana sakwa-SARS](#) kule nombolo 0800 00 SARS (7277)
- Vakashela igatsha lakwa-SARS [eliseduze nawe.](#)