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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE**NO. 3540****14 June 2023****RETURNS TO BE SUBMITTED BY A PERSON IN TERMS OF SECTION 25 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

In terms of section 25 of the Tax Administration Act, 2011, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby require that the persons specified in the attached Schedule must submit returns for the 2023 year of assessment, as defined in the Schedule, within the periods specified in the Schedule.



**EDWARD CHR KIESWETTER
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**

Schedule

1. General

(1) Any term or expression in this notice to which a meaning has been assigned in a “tax Act” as defined in section 1 of the Tax Administration Act, 2011, has the meaning so assigned, unless the context indicates otherwise and the following terms have the following meaning—

“**2023 year of assessment**” means—

- (a) in the case of a company, the financial year of the company ending during the 2023 calendar year; and
- (b) in the case of any other person, the year of assessment ending during the period of 12 months ending on 28 February 2023;

“**income tax return**” means a return for the assessment of normal tax in respect of the 2023 year of assessment, including a turnover tax return if a person is a registered micro business under the Sixth Schedule to the Income Tax Act; and

“**trust**” means a trust as defined in section 1 of the Income Tax Act, including a portfolio of a collective investment scheme.

(2) Notice is hereby given in terms of section 25 of the Tax Administration Act, read with section 66(1) of the Income Tax Act, that a person specified in terms of paragraph 2 is required to submit an income tax return within the period prescribed in paragraph 4.

2. Persons who must submit an income tax return

The following persons must submit an income tax return:

- (a) Every company or other juristic person, which was a resident during the 2023 year of assessment that—
 - (i) derived gross income of more than R1 000;
 - (ii) held assets with a cost of more than R1 000 or had liabilities of more than R1 000, at any time;
 - (iii) derived any capital gain or capital loss of more than R1 000 from the disposal of an asset to which the Eighth Schedule of the Income Tax Act applies; or
 - (iv) had taxable income, taxable turnover, an assessed loss or an assessed capital loss;
- (b) Every trust that was a resident during the 2023 year of assessment;
- (c) Every company, trust or other juristic person, which was not a resident during the 2023 year of assessment, that—
 - (i) carried on a trade through a permanent establishment in the Republic;
 - (ii) derived income from a source in the Republic; or
 - (iii) derived any capital gain or capital loss from the disposal of an asset to which the Eighth Schedule to the Income Tax Act applies;
- (d) Every company incorporated, established or formed in the Republic, but that was not a resident as a result of the application of any agreement entered into with the Government of any other country for the avoidance of double taxation during the 2023 year of assessment;
- (e) Every natural person who during the 2023 year of assessment—
 - (i) was a resident and carried on any trade (other than solely in his or her capacity as an employee); or
 - (ii) was not a resident and carried on any trade (other than solely in his or her capacity as an employee) in the Republic;
- (f) Every natural person who during the 2023 year of assessment—

- (i) was a resident and had capital gains or capital losses exceeding R40 000;
- (ii) was not a resident and had capital gains or capital losses from the disposal of an asset to which the Eighth Schedule to the Income Tax Act applies;
- (iii) was a resident and held any funds in foreign currency or owned any assets outside the Republic, if the total value of those funds and assets exceeded R250 000 at any stage during the 2023 year of assessment;
- (iv) was a resident and to whom any income or capital gains from funds in foreign currency or assets outside the Republic was attributed in terms of the Income Tax Act;
- (v) was a resident and held any participation rights, as referred to in section 72A of the Income Tax Act, in a controlled foreign company;
- (vi) was a resident and had taxable turnover; or
- (vii) subject to the provisions of paragraph 3, at the end of the 2023 year of assessment—
 - (aa) was under the age of 65 and whose gross income exceeded R91 250;
 - (bb) was 65 years or older (but under the age of 75) and whose gross income exceeded R141 250; or
 - (cc) was 75 years or older and whose gross income exceeded R157 900;
- (g) Subject to the provisions of paragraph 3, every estate of a deceased person that had gross income during the 2023 year of assessment;
- (h) Every non-resident whose gross income during the 2023 year of assessment included interest from a source in the Republic to which the provisions of section 10(1)(h) of the Income Tax Act do not apply;
- (i) Every person who is requested by the Commissioner in writing to furnish a return, irrespective of the amount of income or nature of receipts or accruals of the person; and
- (j) Every representative taxpayer of any person referred to in subparagraphs (a) to (i) above.

3. Persons not required to submit an income tax return

- (1) A natural person or estate of a deceased person is not required to submit an income tax return in terms of paragraph 2(f)(vii) or (2)(g) if the gross income of the person during the 2023 year of assessment consisted solely of gross income described in one or more of the following subparagraphs:
 - (a) Remuneration paid or payable from one single source, which does not exceed R500 000 and employees' tax has been deducted or withheld in terms of the deduction tables prescribed by the Commissioner;
 - (b) Interest (other than interest from a tax free investment) from a source in the Republic not exceeding—
 - (i) R23 800 in the case of a natural person below the age of 65 years at the end of the year of assessment;
 - (ii) R34 500 in the case of a natural person aged 65 years or older at the end of the year of assessment; or
 - (iii) R23 800 in the case of the estate of a deceased person;
 - (c) Dividends and the natural person was a non-resident throughout the 2023 year of assessment;
 - (d) Amounts received or accrued from a tax-free investment; and
 - (e) A single lump sum received from a pension fund, provident fund, pension preservation fund, provident preservation fund or retirement annuity fund, and tax has been deducted or withheld in terms of a directive issued by the Commissioner.
- (2) Subparagraph (1) does not apply to a natural person—

- (a) who was paid or granted an allowance or advance as described in section 8(1)(a)(i) of the Income Tax Act other than an amount reimbursed or advanced as described in section 8(1)(a)(ii) or an allowance or advance referred to in section 8(1)(b)(iii) that does not exceed the amount determined by applying the rate per kilometre for the simplified method in the notice fixing the rate per kilometre under section 8(1)(b)(ii) and (iii) to the actual distance travelled;
 - (b) who was granted a taxable benefit described in paragraph 7 of the Seventh Schedule to the Income Tax Act; or
 - (c) who received any amount or to whom any amount accrued in respect of services rendered outside the Republic.
- (3) A natural person is not required to submit an income tax return in terms of paragraph 2(f)(vii) if—
- (a) the person is notified by the Commissioner in writing that he or she is eligible for automatic assessment; and
 - (b) the person's gross income, exemptions, deductions and rebates reflected in the records of the Commissioner are complete and correct as at the date of the assessment based on an estimate to give effect to automatic assessment.

4. Periods within which income tax returns must be furnished

Income tax returns must be submitted within the following periods:

- (a) in the case of any company, within 12 months from the date on which its financial year ends; or
- (b) in the case of all other persons (which include natural persons, trusts and other juristic persons, such as institutions, boards or bodies)—
 - (i) on or before 23 October 2023;
 - (ii) on or before 24 January 2024 if the return relates to a provisional taxpayer and is submitted by using the SARS eFiling platform; or
 - (iii) where accounts are accepted by the Commissioner in terms of section 66(13A) of the Income Tax Act in respect of the whole or portion of a taxpayer's income, which are drawn to a date after 28 February 2023 but on or before 30 September 2023, within 6 months from the date to which such accounts are drawn.

5. Form of income tax returns to be submitted

The forms prescribed by the Commissioner for the submission of income tax returns are obtainable on request *via* eFiling at <https://www.sarsefiling.co.za> or downloadable from the SARS website at <https://www.sars.gov.za/find-a-form/>.

6. Manner of submission of income tax returns

- (1) Income tax returns must—
 - (a) in the case of a company, be submitted electronically by using the SARS eFiling platform;
 - (b) in the case of natural persons or trusts be submitted electronically—
 - (i) by using the SARS eFiling platform, provided the person is registered for eFiling; or
 - (ii) through the assistance of a SARS official at an office of SARS;

- (c) in the case of institutions, boards or bodies be—
 - (i) submitted electronically by using the SARS eFiling platform, provided the person is registered for eFiling;
 - (ii) submitted electronically through the assistance of a SARS official at an office of SARS;
 - (iii) forwarded by post to SARS; or
 - (iv) delivered to an office of SARS, other than an office which deals solely with matters relating to customs and excise.

- (2) Returns for turnover tax must be forwarded by post to SARS or delivered to an office of SARS, other than an office which deals solely with matters relating to customs and excise.

- (3) SARS may agree that a person, who is required to submit a return in the manner prescribed in subparagraph (1) or (2), may submit the return in an alternative manner.

SUID-AFRIKAANSE INKOMSTEDIENS**NO. 3540****14 Junie 2023****OPGAWES INGEVOLGE ARTIKEL 25 VAN DIE WET OP BELASTINGADMINISTRASIE, 2011
(WET NO. 28 VAN 2011), DEUR 'N PERSOON INGEDIEN TE WORD**

Ingevolge artikel 25 van die Wet op Belastingadministrasie, 2011, vereis ek, Edward Christian Kieswetter, Kommissaris vir die Suid-Afrikaanse Inkomstediens, hierby dat die persone in die aangehegte Bylae aangedui opgawes vir die 2023 jaar van aanslag, soos omskryf in die Bylae, moet indien binne die tydperke in die Bylae aangedui.

**E C KIESWETTER
KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS**

Bylae

1. Algemeen

(1) Enige woord of uitdrukking in hierdie kennisgewing waaraan 'n betekenis geheg is in 'n "Belastingwet", soos in artikel 1 van die Wet op Belastingadministrasie, 2011, omskryf, dra die betekenis aldus daaraan geheg, tensy die samehang andersins aandui en die volgende uitdrukking dra die volgende betekenis—

"2023 jaar van aanslag" beteken—

(a) in die geval van 'n maatskappy, die finansiële jaar van daardie maatskappy wat gedurende die 2023 kalenderjaar eindig; en

(b) in die geval van enige ander persoon, die jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat op 28 Februarie 2023 eindig; en

"inkomstebelastingopgawe" beteken 'n opgawe vir die aanslaan van normale belasting ten opsigte van die 2023 jaar van aanslag, insluitende 'n omsetbelastingopgawe, indien 'n persoon 'n geregistreerde mikro-besigheid ingevolge die Sesde Bylae by die Inkomstebelastingwet, is; **"trust"** beteken 'n trust soos in artikel 1 van die Inkomstebelastingwet omskryf, insluitende 'n portefeulje van 'n kollektiewe beleggingskema.

(2) Kennis word hierby ingevolge artikel 25 van die Wet op Belastingadministrasie, gelees met artikel 66(1) van die Inkomstebelastingwet, gegee dat van 'n persoon ingevolge paragraaf 2 aangedui, vereis word om 'n inkomstebelastingopgawe in te dien binne die tydperk in paragraaf 4 voorgeskryf.

2. Persone wat 'n inkomstebelastingopgawe moet indien

Die volgende persone moet 'n inkomstebelastingopgawe indien:

- (a) Elke maatskappy of ander regspersoon, wat 'n inwoner was gedurende die 2023 jaar van aanslag wat—
- (i) bruto inkomste van meer as R1 000 verkry het;
 - (ii) bates met 'n koste van meer as R1 000 gehou het of laste van meer as R1 000 op enige tydstip gehad het;
 - (iii) enige kapitaalwins of kapitaalverlies van meer as R1 000 verkry het vanuit die beskikking oor 'n bate waarop die Agtste Bylae by die Inkomstebelastingwet van toepassing is; of
 - (vi) belasbare inkomste, belasbare omset, 'n aangeslane verlies of 'n aangeslane kapitaalverlies gehad het;
- (b) Elke trust wat 'n inwoner gedurende die 2023 jaar van aanslag was;
- (c) Elke maatskappy, trust of ander regspersoon, wat nie 'n inwoner gedurende die 2023 jaar van aanslag was nie, wat—
- (i) 'n bedryf deur 'n permanente saak in die Republiek beoefen het;
 - (ii) inkomste vanuit 'n bron in die Republiek verkry het; of
 - (iii) 'n kapitaalwins of kapitaalverlies verkry het vanuit die beskikking oor 'n bate waarop die Agtste Bylae by die Inkomstebelastingwet van toepassing is;
- (d) Elke maatskappy ingelyf, opgerig of ingestel in die Republiek, maar wat weens die toepassing van enige ooreenkoms aangegaan met die Regering van enige ander land vir die vermyding van dubbele belasting nie 'n inwoner gedurende die 2023 jaar van aanslag was nie;
- (e) Elke natuurlike persoon wat gedurende die 2023 jaar van aanslag—
- (i) 'n inwoner was en enige bedryf beoefen het (behalwe uitsluitlik in sy of haar hoedanigheid as 'n werknemer); of

- (ii) nie 'n inwoner was nie en enige bedryf binne die Republiek beoefen het (behalwe uitsluitlik in sy of haar hoedanigheid as 'n werknemer);
- (f) Elke natuurlike persoon wie gedurende die 2023 jaar van aanslag—
 - (i) 'n inwoner was en kapitaalwinste of kapitaalverliese wat R40 000 oorskry, gehad het;
 - (ii) nie 'n inwoner was nie en kapitaalwinste of kapitaalverliese verkry het vanuit die beskikking oor 'n bate waarop die Agtste Bylae by die Inkomstebelastingwet van toepassing is;
 - (iii) 'n inwoner was en enige fondse in buitelandse geldeenheid gehou het of enige bates buite die Republiek besit het, indien die totale waarde van daardie fondse en bates op enige tydskop gedurende die 2023 jaar van aanslag, R250 000 oorskry het;
 - (iv) 'n inwoner was en aan wie enige inkomste of kapitaalwinste uit fondse in buitelandse geldeenheid of bates buite die Republiek ingevolge die Inkomstebelastingwet toegereken kon word;
 - (v) 'n inwoner was en enige deelnemende regte, soos in artikel 72A van die Inkomstebelastingwet bedoel, in 'n beheerde buitelandse maatskappy gehou het;
 - (vi) 'n inwoner was en belasbare omset gehad het; of
 - (vii) behoudens die bepalings van paragraaf 3, aan die einde van die 2023 jaar van aanslag—
 - (aa) jonger as 65 jaar was en wie se bruto inkomste R91 250 oorskry het;
 - (bb) 65 jaar of ouer was (maar jonger as 75) en wie se bruto inkomste R141 250 oorskry het; of
 - (cc) 75 jaar of ouer was en wie se bruto inkomste R157 900 oorskry het;
- (g) Behoudens paragraaf 3, elke boedel van 'n bestorwe persoon wat bruto inkomste gedurende die 2023 jaar van aanslag gehad het;
- (h) Elke nie-inwoner wie se bruto inkomste gedurende die 2023 jaar van aanslag, rente vanuit 'n bron in die Republiek ingesluit het waarop die bepalings van artikel 10(1)(h) van die Inkomstebelastingwet nie van toepassing is nie;
- (i) Enige persoon aan wie 'n inkomstebelastingopgawevorm uitgereik word of wat skriftelik deur die Kommissaris versoek word om 'n opgawe in te dien, ongeag die bedrag van inkomste of die aard van die ontvangste of toevallings van daardie persoon; en
- (j) Elke verteenwoordigende belastingpligtige van enige persoon in subparagrafe (a) tot (i) hierbo bedoel.

3. Persone nie vereis om 'n inkomstebelastingopgawe in te dien nie

- (1) 'n Natuurlike persoon of boedel van 'n bestorwe persoon word nie vereis om 'n inkomstebelastingopgawe ingevolge paragraaf 2(f)(vii) of (2)(g) in te dien nie, indien die bruto inkomste van daardie persoon gedurende die 2023 jaar van aanslag, uitsluitlik bestaan het uit bruto inkomste in een of meer van die volgende subparagrafe beskryf:
 - (a) Besoldiging betaal of betaalbaar uit 'n enkele bron, wat nie R500 000 oorskry nie en werknemersbelasting ingevolge die aftrekkingstabelle deur die Kommissaris voorgeskryf, afgetrek of teruggehou is;
 - (b) Rente (anders as rente van 'n belastingvrye belegging) uit 'n bron binne die Republiek wat nie meer is nie as—
 - (i) R23 800 in die geval van 'n natuurlike persoon jonger as 65 jaar op die einde van die 2021 jaar van aanslag;
 - (ii) R34 500 in die geval van 'n natuurlike persoon van 65 jaar of ouer aan die einde van die jaar van aanslag; of
 - (iii) R23 800 in die geval van die boedel van 'n bestorwe persoon;

- (c) Dividende en die natuurlike persoon was 'n nie-inwoner gedurende die hele 2023 jaar van aanslag; en
 - (d) Bedrae uit 'n belastingvrye belegging ontvang of toegeval; en
 - (e) 'n Enkelbedrag van 'n pensioenfonds, voorsorgfonds, pensioenbewaringsfonds, voorsorgbewaringsfonds of uittree-annuiteitfonds ontvang, en belasting is ingevolge 'n aanwysing uitgereik deur die Kommissaris afgetrek of teruggehou.
- (2) Subparagraaf (1) is nie van toepassing nie op 'n natuurlik persoon—
- (a) aan wie 'n toelae of voorskot betaal of toegestaan is soos in artikel 8(1)(a)(i) van die Inkomstebelastingwet beskryf behalwe 'n bedrag vergoed of voorgeskiet soos in artikel 8(1)(a)(ii) beskryf of 'n toelae of voorskot in artikel 8(1)(b)(iii) na verwys wat nie die bedrag oorskry nie wat bepaal word deur die skaal per kilometer vir die vereenvoudigde metode in die kennisgewing wat die skaal per kilometer ingevolge artikel 8(1)(b)(ii) en (iii) vasstel, toe te pas op die werklike afstand afgelê; of
 - (b) aan wie 'n belasbare voordeel beskryf in paragraaf 7 van die Sewende Bylae by die Inkomstebelastingwet toegestaan is; of
 - (c) 'n bedrag ontvang het of aan wie enige bedrag toegeval het ten opsigte van dienste buite die Republiek gelewer.
- (3) 'n Natuurlike persoon word nie vereis om 'n inkomstebelastingopgawe in te dien nie, ingevolge paragraaf 2(f)(vii), indien—
- (a) die persoon skriftelik deur die Kommissaris verwittig is dat hy of sy vir outomatiese aanslag in aanmerking kom; en
 - (b) die persoon se bruto inkomste, vrystellings, aftrekkings en kortings vertoon in die rekords van die Kommissaris volledig en korrek is op die datum van die aanslag gebaseer op 'n beraming om aan die outomatiese aanslag effek te gee.

4. Tydperke waarbinne inkomstebelastingopgawes ingedien moet word

Inkomstebelastingopgawes moet binne die volgende tydperke ingedien word:

- (a) In die geval van enige maatskappy, binne 12 maande vanaf die datum waarop sy finansiële jaar eindig; of
- (b) In die geval van alle ander persone (waarby natuurlike persone, trusts en ander regs persone, soos instellings, rade of liggame ingesluit word)—
 - (i) voor of op 23 Oktober 2023;
 - (ii) voor of op 24 Januarie 2024 indien die opgawe met 'n voorlopige belastingpligtige verband hou en ingedien word deur die SAID eFiling platform te gebruik; of
 - (iv) waar rekenings kragtens artikel 66(13A) van die Inkomstebelastingwet deur die Kommissaris aanvaar word ten opsigte van die geheel of 'n gedeelte van 'n belastingpligtige se inkomste, wat opgemaak is tot 'n datum na 28 Februarie 2023, maar voor of op 30 September 2023, binne 6 maande vanaf die datum tot wanneer daardie rekenings opgemaak is.

5. Vorm van inkomstebelastingopgawes ingedien te word

Die vorms deur die Kommissaris voorgeskryf vir die indiening van inkomstebelastingopgawes is op versoek verkrygbaar via eFiling by <https://www.sarsefiling.co.za> of kan van die SARS webtuiste by <https://www.sars.gov.za/find-a-form/> afgelaai word.

6. Wyse van indiening van inkomstebelastingopgawes

- (1) Inkomstebelastingopgawes moet—
 - (a) in die geval van 'n maatskappy, elektronies ingedien word deur van die SAID eFiling platform gebruik te maak;
 - (b) in die geval van natuurlike persone of trusts, elektronies ingedien word—
 - (i) deur van die SAID eFiling platform gebruik te maak op voorwaarde dat die persoon vir eFiling geregistreer is; of
 - (ii) met die bystand van 'n SAID amptenaar by 'n SAID kantoor;
 - (c) in die geval van instellings, rade of liggame—
 - (i) elektronies ingedien word deur van die SAID eFiling platform gebruik te maak op voorwaarde dat die persoon vir eFiling geregistreer is;
 - (ii) elektronies ingedien word met die bystand van 'n SAID amptenaar by 'n SAID kantoor;
 - (iii) per pos aan SAID gestuur word; of
 - (iv) gelewer word aan 'n kantoor van SAID, behalwe 'n kantoor wat uitsluitelik handel met aangeleenthede wat met doeane en aksyns verband hou.
- (2) Opgawes ten opsigte van omsetbelasting moet per pos aan SAID gestuur word of gelewer word aan 'n kantoor van SAID, behalwe 'n kantoor wat uitsluitelik handel met aangeleenthede wat met doeane en aksyns verband hou.
- (3) SAID mag toestem dat 'n persoon wat vereis word 'n opgawe in te dien op die wyse ingevolge subparagrafe (1) of (2) voorgeskryf, die opgawe op 'n alternatiewe wyse mag indien.

UPHIKO LWENGENISOMALI ENINGIZIMU AFRIKA**No.****UNHLANGULANA 2023****AMAFOMU ENTELA OKUFANELE AHANJISWE NGUMUNTU NGOKWESIGABA 25
SOMTHETHO WOKUSINGATHWA KWENTELA, 2011 (UMTHETHO NO. 28 KA-2011)**

Ngokwesigaba 25 soMthetho Wokuphathwa Kwentela, ka-2011, mina, Edward Christian Kieswetter, uKhomishana woPhiko Lwengenisomali eNingizimu Afrika, lapha ngidinga ukuba bonke abantu ababalulwe kwiSheduli efakiwe lapha ukuba bahambise amafomu entela onyaka obuyekezwayo wezi- 2023, njengalokhu kuchaziwe kule Sheduli, singakashayi isikhathi esibalulwe kuyo iSheduli.

E C KIESWETTER**UKHOMISHANA: UPHIKO LWENGENISOMALI ENINGIZIMU AFRIKA**

Isheduli

1. Okwejwayelekile

(1) Noma yiliphi itemu noma ibinza lamagama elikulesi saziso incazelo yalo inikeziwe “eMthethweni Wentela” njengalokhu kuchaziwe esigabeni 1 soMthetho Wokuphathwa Kwentela, wezi-2011, linaleyo ncazelo eliyinekeziwe, ngaphandle uma uma indlela elisetshenziswe ngayo isho okunye futhi amatemu alandelayo anelezi zincazelo ezilandelayo—

“unyaka obuyekzwayo wezi-2023” usho—

- (a) lapho kuyinkampani, unyaka wezimali waleyo nkampani ophela ngonyaka wekhalenda yonyaka wezi-2023; futhi
- (b) lapho kuyinoma yimuphi omunye umuntu, unyaka obuyekzwayo ophela esikhathini esiyizinyanga eziyi-12 eziphela mhla zingama-28 kuNhlolanja 2023; futhi

“amafomu entela yengeniso” asho amafomu agcwaliswayo okubuyekzwa kwentela eyejwayelekile okumaqondana nonyaka obuyekzwayo wezi-2023 okuhlanganisa namaformu entelayemali engenile uma umuntu eyibhizinisi elincane elibhalisile ngaphansi kweSheduli yeSithupha yoMthetho Wentela Yengenisomali.

(2) Lapha kukhishwa isaziso ngaphansi kwesigaba 25 soMthetho Wokuphathwa Kwentela, sifundwa nesigaba 66(1) soMthetho Wentela Yengenisomali, ukuba umuntu obalulwe ngokwesigaba sesi-2 kudingeka alethe amafomu entela yengenisomali singakapheli isikhathi esibekwe esigabeni sesi-4.

2. Abantu okufanele bahambise amafomu entela yengenisomali

Laba bantu abalandelayo kufanele bahambise amafomu entela yengenisomali:

- (a) Zonke izinkampani nanoma yimuphi omunye umuntu ngokuchaza komthetho, owayeyisakhamuzi ngesikhathi sonyaka obuyekzwayo wezi-2023—
 - (i) ingenisomali yakhe isiyonke engaphezulu kwe-R1 000;
 - (ii) obe nempahla ebiza ngaphezu kwe-R1 000 noma obe nezikweletu ezingaphezulu kwe-R1 000 nganoma yisiphi isikhathi;
 - (iii) othole inzuzo ngokudayisa isakhiwo noma ngotshalomali noma olahlekelwe yinzuzo engaphezulu kwe-R 1000 ngokudayisa isakhiwo okusebenza kusona iSheduli yesiShiyagalombili yoMthetho Wentela Yengenisomali; noma
 - (iv) othole ingenisomali ekhokha intela noma olahlekelwe ingenisomali ehlaziyiwe noma olahlekelwe imali ngokudayisa isakhiwo;
- (b) Wonke ama-trust akhona ngesikhathi sonyaka obuyekzwayo wezi-2023;
- (c) Zonke izinkampani, ama-trust noma umuntu ngokwamehlo omthetho, owayengesona isakhamuzi ngesikhathi sonyaka obuyekzwayo wezi-2023—
 - (i) Oqhube umsebenzi othile wohwebo esebenzisa isakhiwo eRiphabhlikhi;
 - (ii) Othole ingenisomali ephume emthonjeni waseRiphabhlikhi; kumbe
 - (iii) Othole inzuzomali noma olahlekelwe yimali ngenxa yokudayisa isakhiwo okusebenza kusona iSheduli yesiShiyagalombili yoMthetho Wentela Yengenisomali;
- (d) Leyo naleyo nkampani esunguliwe noma eyakhiwe eRiphabhlikhi, kepha engesona isakhamuzi ngenxa yokusetshenziswa kwanoma yisiphi isivumelwano okungenwe kusona noHulumeni bamanye amazwe ngenhloso yokugwema ukuthela kabili ngesikhathi sonyaka obuyekzwayo wezi-2023;
- (e) Wonke umuntu ngokwemvelo ngesikhathi sonyaka obuyekzwayo wezi-2023—

- (i) ongumhlali futhi owenze noma yimuphi umsebenzi (ngale komsebenzi awenze ngoba eqashiwe kuphela); kumbe
- (ii) ongeyena umhlali wakuleli futhi owenze noma yimuphi umsebenzi (ngale komsebenzi awenze ngoba eqashiwe kuphela) lapha eRiphabhliki;
- (f) Wonke umuntu ngokwemvelo okuthe ngesikhathi sonyaka obuyekwezwayo wezi-2023—
 - (i) waba engumhlali futhi wathola inzuzo yotshalomali noma yokudayisa isakhiwo eyevile ku-R40 000 noma walahlekelwa yile mali;
 - (ii) obengeyena umhlali futhi wathola inzuzo yotshalomali noma yokudayisa isakhiwo maqondana nayo okusebenza iSheduli Yesishiyagalombili yoMthetho Wentela Yengenisomali;
 - (iii) obengumhlali futhi enezimali ezithile eziyimali yasemazweni angaphandle kumbe enobunikazi banoma iyiphi impahla ngaphandle kweRiphabhliki, uma inani lalezo mali nempahla libe ngaphezulu kuka-R250 000 noma ngasiphi isikhathi ngonyaka obuyekwezwayo wezi-2023;
 - (iv) obengumhlali futhi othole noma iyiphi ingenisomali noma inzuzo yotshalomali noma ngokudayisa isakhiwo ayikhokhelwe ngemali yamazwe angaphandle kumbe impahla esemazweni angaphandle kweRiphabhliki ngokoMthetho Wentela Yengenisomali;
 - (v) obengumhlali futhi enanoma imaphi amalungelo okubamba iqhaza, njengokuba kushiwo esigabeni 72A soMthetho Wentela Yengenisomali, enkampanini elawulwa emazweni angaphandle; kumbe
 - (vi) obengumhlali futhi ethola ingenisomali ekhokha intela; noma
 - (vii) ngaphansi kwemibandela yesigatshana 3, ekupheleni konyaka obuyekwezwayo wezi-2023—
 - (aa) ubengaphansi kweminyaka yobudala engama-65 futhi ingenisomali yakhe isiyonke ibe ngaphezulu kuka-R91 250;
 - (bb) ubeneminyaka yobudala engama-65 noma ngaphezulu (kepha engaphansi kwengama-75) futhi ingenisomali yakhe isiyonke yevile ku-R141 250; kumbe
 - (cc) ubeneminyaka engama-75 kumbe ngaphezulu futhi ingenisomali yakhe isiyonke yevile ku-R157 900;
- (g) Kweyame emibandeleni yesigaba sesi-3, lonke ifa lomuntu ongasekho elibe nengenisomali ngesikhathi sonyaka obuyekwezwayo wezi-2023;
- (h) Wonke umuntu ongeyena umhlali wakuleli ongenisomali yakhe isiyonke ngonyaka obuyekwezwayo wezi-2023 ihlanganisa inzalo evela emthonjeni olapha kwiRiphabhliki okungasebenzi kuwona imibandela yesigaba 10(1)(h) soMthetho Wentela Yengenisomali;
- (i) Wonke umuntu onikwe ifomu lentela yengenisomali noma ocelwe nguKhomishana ngokumbhalela ukuthi akagcwalise, alethe amafomu entela, noma ngabe imali yakhe engenayo ingakanani noma amarisidi noma inzalo yaleyo mali eyaluhlobo luni; kanye
- (j) Nawo wonke umuntu omele umkhokhintela okukhulunywe ngaye kusukela endinyaneni (a) kuya ku-(i) ngenhla.

3. Abantu okungadingeki ukuba bagcwalise futhi bahambise amafomu entela yengenisomali

- (1) Umuntu ngokwemvelo kumbe ifa lomuntu ongasekho akudingekile ukuba balethe amafomu entela yengenisomali ngokwendinyana 2(f)(vii) noma (2)(g) uma ingenisomali yalowo muntu ngesikhathi sonyaka obuyekwezwayo wezi-2023 yakhiwe kuphela yingenisomali echazwe kwesinye salezi zigatshana ezilandelayo:

- (a) Umholo awutholile noma okufanele ewuthole kumthombomali owodwa futhi ungevile ku-R500 000 futhi intela yabasebenzi isibanjiwe kumbe isidonsiwe ngokwamathebula okubanjelwa intela amiswe nguKhomishana;
 - (b) Inzalo (ngale kwenzalo yotshalomali olungayikhokhi intela) evela emthonjeni olapha kwiRiphabhliki ingevile—
 - (i) ku-R23 800 lapho kungumuntu ngokwemvelo oneminyaka engevile kwengama-65 ubudala ekupheleni konyaka obuyekezwayo;
 - (ii) ku-R34 500 lapho kungumuntu ngokwemvelo oneminyaka engama-65 kumbe eyevile kwengama-65 ubudala ekupheleni konyaka obuyekezwayo; kumbe
 - (iii) ku-R23 800 uma kuyifa lomuntu ongasekho;
 - (c) Izabelo zenzuzo yenkampani ezikhokhelwa abanamasheya kuyona futhi lowo muntu ngokwemvelo kade engeyena umhlali unyaka wonke obuyekezwayo wezi-2023; kanye
 - (d) Nemali etholakale kumbe eqongelelwe kutshalomali olungayikhokhi intela.
- (2) Indinyama (1) ayisebenzi kumuntu wemvelo—
- (a) okhokhelwe noma onikwe isibonelelo noma imali ekhokhwa phambi kwesikhathi echazwe esigabeni 8(1)(a)(i) soMthetho Wentela Yengenisomali ngaphandle kwenani alibuyiseliwe noma ayikhokhelwe phambi kwesikhathi njengokuba kuchaziwe esigabeni (8)(a)(ii) noma isibonelelo noma imali ayikhokhelwe phambi kwesikhathi okukhulunye ngayo esigabeni 8(1)(b)(iii) engadluli enanini elinqunywe ngokusebenzisa izibalo ezifakwayo ngekhilomitha ngalinye esazisweni esinquma inani elikhokhwayo ngekhilomitha ngalinye ngaphansi kwesigaba (8)(1)(b)(ii) kanye no-(iii) ngokwebanga elihanjiwe ngempela;
 - (b) onikwe isibonelelo esikhokhiswa intela esichazwe endimeni 7 kwiSheduli Yesikhombisa yoMthetho Wentela Yengenisomali; noma
 - (c) othole noma yinani elingakanani elitholakale ngenxa yemisebenzi eyenziwe ngaphandle kweRiphabhliki.
- (3) Umuntu wemvelo akudingeki ukuthi ahambise amafomu entela yengenisomali ngokwendima 2(f)(vii) uma—
- (a) lowo muntu aziswe nguKhomishana ngokumbhalela ukuthi uSARS uzomgcwalisela amafomu entela; futhi
 - (b) Umholo uwonke womuntu, ukuxegiselwa, imali ebanjwayo kanye nezaphulelombuyiselo ezivela kumarekhodi kaKhomishana ziphelele futhi ziyizo kusukela ngosuku lokuhlola ngokuya ngomcabango wokuthi kusebenze ukuhlola okuzenzakalelayo.

4. Izikhathi okufanele ukuba alethwe ngazo amafomu entela

Amafomu entela yengenisomali kufanele alethwe zingakadluli lezi zikhathi ezilandelayo:

- (a) maqondana nanoma iyiphi inkampani, zingakapheli izinyanga eziyi-12 kusukela ngosuku okuphela ngazo unyaka wayo wezimali; noma
- (b) maqondana nabo bonke abanye abantu (okuhlanganisa abantu ngokwemvelo, ama-trust noma abantu ngokwamehlo omthetho, njengezikhungo noma izinhlaka ezithile)—
 - (i) mhla zingama-23 kuMfumfu 2023 noma ngaphambili kwalolu suku uma ehanjiswa ngobuchwepheshe bamakhompuyutha ngokusizwa yisisebenzi sakwa-SARS noma ngokuzenzela;
 - (ii) mhla zingama-24 kuMasingana 2024 noma ngaphambili kwalolu suku uma lawo mafomu kungewona awomkhokhi wentela yesikhashana futhi ehanjiswa ngokusebenzisa uhlelo lwe-SARS eFiling; noma
 - (iii) lapho ama-akhawunti emukelwe nguKhomishana ngaphansi kwesigaba 66(13A) soMthetho weNtela Yemali Engenayo mayelana nayo yonke imali yalowo mkhokhi

wentela engenayo noma ingxenye yayo, lawo ma-akhawunti adonswa osukwini olungemuva komhla zingama-28 kuNhlolanja 2023, kodwa mhla noma ngaphambi kwamhla zingama-30 kuMandulo 2023, ezinyangeni eziyisithupha kusukela lapho kwenziwa khona lawo ama-akhawunti.

5. Uhlobo lwamafomu entela okufanele alethwe

Amafomu anqunywe nguKhomishana ukuba asetshenziselwe ukuletha imininingwane edingekayo yentela yengenisomali atholakala ngokuwacela kusetshenziswa uhlelo lwe-*eFiling* kuleli kheli: <https://www.sarsefiling.co.za> futhi ayatholakala nakwi-website yakwaSARS kuleli kheli: <https://www.sars.gov.za/find-a-form/>.

6. Izindlela zokuhanjiswa kwamafomu entela yengenisomali

- (1) Amafomu entela kumele—
 - (a) lapho kuyinkampani, ahanjiswe nge-internet ngokusebenzisa uhlelo lwe-SARS eFiling;
 - (b) lapho kungabantu ngokwemvelo noma ama-trust, kumele ahanjiswe nge-internet —
 - (i) ngokusebenzisa uhlelo lwe-SARS eFiling lapho lowo muntu ekubhalisele ukusebenzisa uhlelo lwe-eFiling; noma
 - (ii) ngokusizwa yisisebenzi sakwa-SARS kunoma yiliphi ihhovisi lwakwa-SARS;
 - (c) lapho kuyisikhungo, ibhodi noma uhlaka oluthile—
 - (i) kumele ahanjiswe ngokusebenzisa uhlelo lwe-SARS eFiling uma lowo muntu ekubhalisele ukusebenzisa uhlelo lwe-eFiling;
 - (ii) ngokusizwa yisisebenzi sakwa-SARS kunoma yiliphi ihhovisi lwakwa-SARS;
 - (i) ngokuwathumela kwa-SARS ngeposi lawo mafomu; noma
 - (ii) ngokuwahambisa ehhovisi lakwa-SARS, ngaphandle kwehhovisi elibhekana nezindaba zentela yezinto ezihanjiswa noma ezibuya kwamanye amazwe kuphela.
- (2) Amafomu entela yamabhizinisi amancane ebalwa ngemali engenayo ebhizinisini kufanele athunyelwe kwa-SARS ngeposi noma ahanjiswe ehhovisi lakwa-SARS, ngaphandle kwehhovisi elibhekana nezindaba zentela yezinto ezihanjiswa noma ezibuya kwamanye amazwe kuphela.
- (3) U-SARS angavuma ukuthi umuntu okudingeka ukuthi alethe amafomu entela ngendlela echazwe endinyaneni (1) noma (2) awalethe ngenye indlela lawo mafomu entela.

DITSHEBELETSO TSA LEKGETHO AFRIKA BORWA**Palo.****Phupjane 2023****DIKGUTLISO TSE LOKELANG HO NEHELWA KE MOTHO HO LATELA DINTLHA TSA KAROLO YA 25 YA MOLAO WA TSAMAIISO YA LEKGETHO, 2011 (MOLAO 28 WA 2011)**

Ho latela karolo 25 ya Molao wa Tsamaiso ya Lekgetho, 2011, nna, Edward Christian Kieswetter, Mokomishenara wa Ditshebeletso tsa Lekgetho Afrika Borwa, ke hloka hore batho ba hlwauweng Shejuleng se hlomathisitsweng mona ba nehelane ka dikgutliso tsa selemo sa hlahlobo sa 2023, jwalo ka ha ho hlalositse ka hare ho shejule ha mmoho le dinako tse hlalositsweng.

E C KIESWETTER**MOKOMISHENARA: DITSHEBELETSO TSA LEKGETHO AFRIKA BORWA**

Shejule

1. Kakaretso

(1) Lereo lefe kapa lefe kapa polelo e ka hara tsebiso ena eo tlhaloso ya yona e amahanngwang le "Molao wa lekgetho" ho latela tlhaloso ya karolo ya 1 ya Molao wa Tsamaiso ya Lekgetho, 2011, e bolela sona seo ntle le ha moelelo o bolela ho hong mme mareo a latelang a bolela sena—

"selemo sa hlahlobo sa 2023" e hlalosa—

- (a) moo ho buuwang ka khampani, selemo sa ditjhelete sa khampani eo se felang ka selemo sa khalendara sa 2023; le
- (b) moo ho buuwang ka motho ofe kapa ofe, selemo sa hlahlobo se felang nakong ya dikgwedi tse 12 mme se fela ka la 28 Hlakola 2023; mme

"kgutliso ya lekgetho la lekeno" e hlalosa kgutliso ya hlahlobo ya lekgetho le tlwaelehileng le mabapi le selemo sa hlahlobo sa 2023 ho kenyeleditswe kgutliso ya lekgetho la tjhelete ya motho e bang a ngodisitse e le kgwebo e nyane ka tlasa Shejule sa Botshelela ho Molao wa Lekgetho la Lekenno.

(2) Tsebiso e nehelwa ho latela karolo ya 25 ya Molao wa Tsamaiso ya Lekgetho, o balwang mmoho le karolo 66(1) ya Molao wa Lekgetho la Lekenno, o hlalolang hore motho ya hlwaiweng ho latela dintlha tsa seratswana sa 2 o lokela ho nehelana ka kgutliso ya lekgetho la lekenno ka nako e laetsweng seratswaneng sa 4.

2. Batho ba tlamehang ho nehelana ka kgutliso ya lekgetho la lekeno

Batho ba latelang ba tlameha ho nehelana ka kgutliso ya lekgetho la lekeno:

- (a) Khampani e nngwe le e nngwe kapa motho e mong wa molao, eo e neng e le moahi nakong ya selemo sa hlahlobo sa 2023 ya—
 - (i) fumaneng lekeno le fetang R1 000;
 - (ii) tshwereng thepa e fetang boleng ba R1 000 kapa a na le dikoloto tse fetang R1 000 nakong efe kapa efe;
 - (iii) fumaneng khapithale kapa a lahlehetswe ke khapitale e fetang R1 000 ho tswa thepeng eo di Shejule tse Robedi tsa Molao wa Lekgetho la Lekenno di sebetsang ho yona; kapa
 - (iv) bileng le lekeno le lefellang lekgetho, le hlahlobileng tahlehelo kapa hlahlobile tahlehelo ya khapitale;
- (b) Terasete e nngwe le e nngwe e neng e leng moahi selemong sa hlahlobo sa 2023;
- (c) Khampani e nngwe le e nngwe, terasete kapa motho e mong wa molao, eo e neng e se moahi ka selemo sa hlahlobo sa 2023, e—
 - (i) tswelletsepele ka kgwebisano ka motheo wa moshwelella ka hara Rephaboliki;
 - (ii) e bileng le lekeno le tswang mohloding o ka hara Rephaboliki; kapa
 - (iii) e bileng le kuno efe kapa efe ya khapitale kapa tahlehelo ya khapitale ho tswa ho tlhelweng ha thepa eo Shejule ya Borobedi ya Molao wa Lekgetho la Lekenno e sebetsang ho yona;

- (d) Khampani e nngwe le e nngwe e hlophisitsweng, e thehilweng kapa e bileng teng ka hara Rephaboliki empa e se moahi ka lebaka la ho kenngwa tshebetsong ha tumellano efe kapa efe e bileng teng le Mmuso wa naha ofe kapa ofe ka sepheo sa ho qoba ho lefa lekgetho habedi selemong sa hlahlobo sa 2023;
- (e) Motho e mong le e mong eo selemong sa hlahlobo sa 2023—
- (i) e neng e leng moahi mme a bile le kgwebisano efe kapa efe (ntle le eo a e entseng ka bo ena jwalo ka mosebetsi); kapa
 - (ii) e ne e se moahi mme a bile le kgwebisano efe kapa efe (ntle le eo a e entseng ka bo ena jwalo ka mosebetsi) ka hara Rephaboliki;
- (f) Motho e mong le e mong eo nakong ya selemo sa hlahlobo sa 2023—
- (i) e ne e le moahi mme a na le dikuno tsa tjehelele kapa ditahlehelo tsa tjehelele tse fetang R40 000;
 - (ii) e ne e se moahi mme a bile le kuno ya tjehelele kapa tahlehelo ya tjehelele ho tswa ho tloheweng ya thepa eo Shejule ya Borobedi ya Molao wa Lekgetho la Lekenno e sebetsang ho yona;
 - (iii) e ne e le moahi mme a bile le matlole afe kapa afe a mofuteng wa ditjehelele tsa matjhaba kapa e le monga thepa efe kapa efe ka ntle ho Rephaboliki, ebang palo yohle ya boleng ba matlole le thepa eo e fetile R250 000 mokgahlelong ofe kapa ofe ka nako ya selemo sa hlahlobo sa 2023;
 - (iv) e ne e le moahi mme eo lekenno lefe kapa lefe kapa kuno ya tjehelele ho tswa matloleng a mofuteng wa ditjehelele tsa matjhaba kapa thepa e leng ka ntle ho Rephaboliki e ka amahanngwang le yena ho latela dintlha tsa Molao wa Lekgetho la Lekenno;
 - (v) e ne e le moahi mme a na le ditokelo tse ding le tse ding tsa ho ba le seabo jwalo ka ha ho boletswe karolong 72A ya Molao wa Lekgetho la Lekenno, khampaneng e laolwang ke matjhaba;
 - (vi) e ne e le moahi mme a na la lekenno le ka lefellang lekgetho, kapa
 - (vii) ho itshetlehlilwe ho seratswana sa 3, pheletsong ya selemo sa hlahlobo sa 2023—
 - (aa) o ne a le dilemo tse ka tlase ho 65 mme lekenno la hae ka kakaretso le fetile R91 250;
 - (bb) o ne a le dilemo tse 65 kapa ho feta (empa ka tlasa dilemo tse 75) mme lekenno la hae ka kakaretso le fetile R141 250; kapa
 - (cc) o ne a le dilemo tse 75 kapa ho feta mme lekenno la hae le fetile R157 900;
- (g) Ho itshetlehlilwe hodima dipehelo tsa seratswana sa 3, lefa le leng le le leng la motho ya hlokaletseng le neng le na le lekenno lohle selemong sa hlahlobo sa 2023;
- (h) Molata o mong le o mong eo lekenno lohle la hae le neng le kentse tswala ho tswa mohloding o ka hara Rephaboliki mme dipehelo tsa karolo ya 10(1)(h) ya Molao wa Lekgetho la Lekenno le sa le ameng selemong sa hlahlobo sa 2023; le
- (i) Motho e mong le e mong ya nehelwang foromo ya kgutliso ya lekgetho la lekenno kapa eo Mokomishenara a mokopang ka ho mongolla ho ka nehelana ka dintlha tsa hae tsa lekgetho, ho sa natswe boholo ba lekenno kapa mokgwa wa phumano kapa keketseho ho motho eo;

- (j) Moemedi e mong le e mong wa molefalekgetho wa motho ofe kapa ofe ya boletsweng diratswaneng tsa (a) ho isa ho (i) ka hodimo.

3. Batho bao ho sa hlokeheng hore ba nehelane ka kgutliso ya lekgetho la lekeno

- (1) Motho kapa lefa la motho ya hlokahetseng ha ho hlokehe hore ho nehelanwe ka kgutliso ya lekgetho la lekeno ho latela dintlha tsa seratswana sa 2(f)(vii) kapa (2)(g) e bang lekeno lohle la motho eo, selemong sa hlahlobo sa 2023, le ne le kentse lekeno lohle ho latela tlhaloso ya e nngwe ya seratswana kapa diratswana tse latelang:
- (a) Moputso o lefilweng kapa o lokelang ho lefshwa ho tswa mohloding o le mong, mme o sa fete R500 000 mme lekgetho la basebetsi le se le hutswe kapa le tshwerwe ho latela dintlha tsa moralo wa kgulo tse laetsweng ke Mokomishenara;
- (b) Tswala (ntle le tswala e tswang botseteding bo sa lefisweng lekgetho) e tswang mohloding o ka hara Rephaboliki e sa feteng—
- (i) R23 800 mothong ya dilemo tse ka tlase ho tse 65 pheletsong ya selemo sa hlahlobo;
- (ii) R34 500 mothong ya dilemo tse 65 kapa ho feta pheletsong ya selemo sa hlahlobo; kapa
- (iii) R23 800 moo ho buuwang ka lefa la motho ya hlokahetseng;
- (c) Tjhelete e itseng e nehelwang motho le motho eo e neng e se moahi wa naha selemong sohle sa hlahlobo sa 2023; le
- (d) Ditjhelete tse fumanweng kapa tse bokelletsweng ho tswa botseteding bo sa lefisweng lekgetho; le
- (e) Tjhelete e le nngwe e fumanweng ho tswa letloleng la penshene, letlole la peho ya meja fatshe, letlole la poloko ya dipenshene, letlole la poloko ya dipenshene la peho ya meja fatshe kapa letlole la peho ya meja fatshe, mme lekgetho le fokoditswe kapa le tshwerwe ho latela taelo e ntshitsweng ke Mokomishenara.
- (2) Seratswana sa (1) ha se sebetse ho motho ya—
- (a) lefuweng kapa ya fuweng tjhelete ya tlatsetso kapa e lefelletsweng pele ho latela tlhaloso ya karolo ya 8(1)(a)(i) ya Molao wa Lekgetho la Lekenon ntle le tjhelete e buseditsweng kapa e lefelletsweng pele ho latela tlhaloso ya karolo ya 8(1)(a)(ii) kapa tjhelete ya tlatsetso kapa e lefelletsweng pele e hlalositsweng karolong 8(1)(b)(iii) e sa feteng palo e hlalositsweng ka ho sebedisa mokgwa wa palo ya kilomitara ka nngwe bakeng la mokgwa o nolofaditsweng tsebisong e tlamang palo ya kilomitara ka nngwe ka tlasa karolo 8(1)(b)(ii) le (iii) ho sebaka se tsamauweng;
- (b) ya nehilweng kuno e lefiswang lekgetho e hlalositsweng seratswaneng sa 7 sa Shejule ya Bosupa ya Molao wa Lekgetho la Lekenon; kapa
- (c) ya fumaneng palo e nngwe le e nngwe kapa eo palo e eketsehileng ho latela ditshebeletso tse nehetsweng ka ntle ho Rephaboliki.
- (3) Ha ho hlokahale hore motho a ka nehelana ka kgutliso ya lekgetho la lekeno ho latela seratswana sa 2(f)(vii) e bang—
- (a) motho a tsebisitse ke Mokomishenara ka ho mongolla hore o loketswe ke hlahlobo; mme

- (b) lekeno la motho ka kakaretso, tlohelliso, kgulo, le ditlhapiso tse hlahellang direkotong tsa Mokomishenara difelletse mme dinepahetse ho tloha ka letsatsi la ho amohela hlahlobo ho ipapisitsoe le tekanyetso ele ho phethahatsa hlahlobo e iketsang.

4. Dinako tseo ka tsona dikgutliso tsa lekgetho la lekeno di tlamehang ho etswa

Dikgutliso tsa lekgetho la lekeno di tlameha ho nehelwa dinakong tsena tse latelang:

- (a) moo e leng khampani, dikgweding tse 12 ho tloha ka letsatsi leo selemo sa ditjhelete se felang ka lona; kapa
- (b) moo e leng batho ba bang kaofela (ho kenyelleditswe batho, diterasete le ho qoswa kapa ho qoswa, jwalo ka metheo, makgotla kapa mekgatlo)—
- (i) ka la kapa pele ho la 23 Mphalane 2023;
- (ii) ka la kapa pele ho la 24 Pherekong 2024 e bang kgutliso e amana le molefalekgetho wa nakwana mme e nehetswe ka mokgwa wa SARS *eFiling*; kapa
- (iii) moo diakhaonto di ananetsweng ke Mokomishenara ho latela dintlha tsa karolo ya 66(13A) ya Molao wa Lekgetho la Lekenno e mabapi le lekeno la molefalekgetho kaofela kapa karolwana ya lona, tse hlophisitsweng letsatsi ka mora 28 Hlakola 2023 empa ka la kapa pele ho la 30 Lwetse 2023, le dikgweding tse 6 ho tloha ka letsatsi leo diakhaonto tse jwalo di ileng tsa hlophiswa ka lona.

5. Mokgwa wa dikgutliso tsa lekgetho la lekeno tse tlo nehelwa

Diforomo tse laetsweng ke Mokomishenara bakeng la ho nehelwa ha dikgutliso tsa lekgetho la lekeno di fumaneha ka ho di kopa ka *eFiling* ho <https://www.sarsefiling.co.za> kapa setsheng sa inthanete sa SARS ho <https://www.sars.gov.za/find-a-form/>.

6. Mokgwa wa ho nehelwa ha dikgutliso tsa lekgetho la lekeno

- (1) Dikgutliso tsa lekgetho la lekeno di tlameha—
- (a) moo e leng khampani, di nehelwe ka mokgwa wa elektroniki ka tshebediso ya mokgwa wa SARS *eFiling*;
- (b) moo e leng batho kapa diterasete di nehelwe ka mokgwa wa elektroniki—
- (i) ka tshebediso ya mokgwa wa SARS *eFiling* ha feela motho a ingodiseditse *eFiling*; kapa
- (ii) ka thuso ya mosebeletsi wa SARS ofising ya SARS;
- (c) ntlheng ya metheo, makgotla kapa mekgahlo di—

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- (i) romelwe ka elektroniki ka tshebediso ya *SARS eFiling*, ha feela motho a ingodiseditse eFiling;
 - (ii) romelwe ka elektroniki ka thuso ya mosebeletsi wa *SARS* ofising ya *SARS*
 - (iii) romelwe ka poso ho *SARS*; kapa
 - (iv) romelwe ofising ya *SARS*, ntle le ofisi e sebetsang le dintlha tse amanang le lekgetho la diromelwante le ditswante.
- (2) Dikgutliso bakeng la lekeno ka kakaretso ditshwanetse ho romelwa ka poso ho *SARS* kapa ho romelwa diofising tsa *SARS*, ntle le ofisi e sebetsanang le dintlha tse amanang le diromelwante le ditswante.
- (3) *SARS* e ka dumela hore motho, ya hlokanang ho ka nehelana ka mokgwa o hlahositsweng seratswaneng (1) kapa (2), a ka nehelana ka tsa lekgetho ka mokgwa o mong.