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**Correction Notice, Gazette No. 54664, dated 30-4-2026, Notice No. 7460, is part of Gazette No. 54598, dated 30-4-2026, Notice No. 7422, the Zulu Notice was not published in the previous Gazette**

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# Government Notices • Goewermentskennisgewings

**SOUTH AFRICAN REVENUE SERVICE**

**NO. 7460** **30 April 2026**

**UPHIKO LWEMALINGENISO EQOQWAYO LWASENINGIZIMU AFRIKA**

**AMAFOMU EMININGWANE NGENTELA OKUFANELE ATHUNYELWE UMUNTU NGOKWESIGABA 25 SOMTHETHO WOKUPHATHWA KWENTELA, (UMTHETHO NOMBOLO 28 WEZI-2011)**

Ngokwesigaba sama-25 soMthetho Wokuphathwa Kwentela, wezi-2011, mina, Edward Christian Kieswetter, uKhomishana woPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika, ngalokhu ngidinga ukuba bonke abantu ababalulwe kwiSheduli efakiwe lapha ukuba bathumele amafomumnniningo entela onyaka wokuhlola wezi-2026, njengalokhu kuchaziwe kule Sheduli, esikhathini esibalulwe kuyo iSheduli.

**E C KIESWETTER**
**UKHOMISHANA: UPHIKO LWEMALINGENISO EQOQWAYO LWASENINGIZIMU AFRIKA**

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## ISheduli

### 1. Okwejwayelekile

(1) Noma yiliphi itemu noma ibinza lamagama elikulesi saziso incazelo yalo inikeziwe "eMthethweni Wentela" njengalokhu kuchaziwe esigabeni soku-1 soMthetho Wokuphathwa Kwentela, wezi-2011, linaleyo ncazelo eliyinekeziwe, ngaphandle uma indikimba isho okunye kanti amatemu alandelayo analezi zincazelo ezilandelayo—

**"Unyaka wokuhlola wezi-2026" usho—**

*(a)* lapho kukhulunywa ngenkampani, unyakamali wenkampani ophela ngesikhathi sekhalenda lonyaka wezi-2026; kanti

*(b)* lapho kuyinoma yimuphi omunye umuntu, unyaka wokuhlola ophela esikhathini esiyizinyanga eziyi-12 eziphela mhla zingama-28 kuNhlolanja 2026;

**"ifomu lemininingwane ngentela yemalingeniso"** asho amafomu emininingwane okuhlolwa kwentela eyejwayelekile okumaqondana nonyaka wokuhlola wezi-2026 okuhlanganisa namafomumniningo entela yesambamalingeniso sebhizinisi uma umuntu eyibhizinisi elincane elibhalisile ngaphansi kweSheduli yeSithupha yoMthetho Wentela Yemalingeniso; kanti

**"ithrasti"** isho ithrasti njengoba ichaziwe kusigaba soku-1 soMthetho Wentela Yemalingeniso.

(2) Ngalokhu kukhishwa isaziso ngokwesigaba sama-25 soMthetho Wokuphathwa Kwentela, sifundwa ndawonye nesigaba sama-66(1) soMthetho Wentela Yemalingeniso, ukuthi umuntu obalulwe ngokwendima yesi-2 kumele athumele ifomu lemininingo yentela ngesikhathi esibekiwe kundima yesi-4.

### 2. Abantu okudingeka bathumele ifomu lokubuyisa imininingwane ngentela

Laba bantu abalandelayo kudingeka bathumele ifomu lokubuyisa imininingwane ngentela:

*(a)* Zonke izinkampani noma umuntu ngokomthetho, obeyisakhamuzi ngonyaka wokuhlolwa wezi-2026—
- (i) othole imalingeniso engakacozulwa engaphezulu kuka-R1 000;
- (ii) obe nezimpahla zenani elingaphezulu kuka-R1 000 noma obe nesikweletusibopho esingaphezulu kuka-R1 000, noma ingasiphi isikhathi;
- (iii) othole inzuzomali noma ulahlekomali olungaphezulu kuka-R1 000 ngokuchitha impahla okusebenza kuyo iSheduli yesiShiyagalombili yoMthetho Wentela Yemalingeniso; noma
- (iv) obe nemalingeniso etheliswayo, isambamalingeniso senhizinisi esitheliswayo, ulahleko oluhloliwe noma ulahlekomali oluhloliwe;

*(b)* Wonke amathrasti ayengumhlali ngesikhathi sonyaka wokuhlola wezi-2026;

*(c)* Zonke izinkampani, amathrasti noma umuntu ngokomthetho, obengesona isakhamuzi ngonyaka wokuhlolwa wezi-2026, owenze lokhu—
- (i) oqhubekile nokuhweba esebenzisa isakhiwo esingenakuguqulwa kuRiphabhulikhi;
- (ii) othole imalingeniso emthonjeni okuRiphabhulikhi; noma
- (iii) othole inzuzomali noma ulahlekomali ngokuchitha impahla okusebenza kuyo iSheduli yesiShiyagalombili yoMthetho Wentela Yemalingeniso;

*(d)* Zonke izinkampani ezihlanganisiwe, ezisungulwe noma ezakhiwe kuRiphabhulikhi, kodwa ebezingezona isakhamuzi ngenxa yokusebenza kwanoma yisiphi isivumelwano okungenwe kuso noHulumeni wanoma yiliphi elinye izwe ukuze igweme ukutheliswa kabili ngesikhathi sonyaka wokuhlola wezi-2026;

*(e)* Namuphi umuntu ngokwemvelo ngesikhathi sokuhlolwa sonyaka wezi-2026–

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(i) obengumhlali futhi oqhubekile nanoma yiluphi uhwebo (ngaphandle komsebenzi awenze ngoba eqashiwe kuphela); noma
(ii) ubengesona isakhamuzi futhi waqhubekile nanoma yiluphi uhwebo (ngaphandle komsebenzi awenze ngoba eqashiwe kuphela) kuRiphabhulikhi;

*(f)* Namuphi umuntu ngokwemvelo ngesikhathi sokuhlolwa sonyaka wezi-2026–
(i) ubengumhlali futhi enenzuzomali noma imalilahleko okwevile ku-R40 000;
(ii) wayengemhlali futhi othole inzuzomali noma ulahlekomali ngokuchitha impahla okusebenza kuyo iSheduli yesiShiyagalombili yoMthetho Wentela Yemalingeniso;
(iii) ebengumhlalii futhi enezimali zangaphandle noma enempahla ngaphandle kweRiphabhulikhi, lapho intengonani ephelele yalezo zimali futhi izimpahla zevile ku-R250 000 noma kunini ngesikhathi sonyaka wokuhlolwa wezi-2026;
(iv) wayengumhlali futhi futhi imalingeniso noma inzuzomali ezimalini zangaphandle noma izimpahla ngaphandle kweRiphabhulikhi bezingenxa yoMthetho Wentela Yemalingeniso;
(v) ubengumhlali futhi enamalungelo okubamba iqhaza, okukhulunywe ngawo esigabeni sama-72A soMthetho Wentela Yemalingeniso, enkampanini elawulwayo yangaphandle ;
(vi) wayeyisakhamuzi futhi enesambamalingeniso sebhizinisi esitheliswayo; noma
(vii) ngaphansi kokuhlinzekelwa indima yesi-3, ekupheleni konyaka wokuhlola wezi-2026—
*(aa)* wayengaphansi kweminyaka yobudala engama-65 omalingeniso yakhe engakacozulwa yevile ku-R95 750;
*(bb)* wayeneminyaka yobudala engama-65 noma ngaphezulu (kodwa ngaphansi kweminyaka yobudala engama-75) omalingeniso yakhe engacozuliwe yevile ku-R148 217; noma
*(cc)* wayenimyaka engama-75 yobudala noma ngaphezulu omalingeniso lakhe elingacozuliwe yevile ku-R165 689;

*(g)* ngaphansi kokuhlinzekelwa indima yesi-3, yonke impahla kamufi enemalingeniso elingacozuliwe ngonyaka wokuhlolwa wezi-2026;

*(h)* Namuphi umuntu ongemhlali omalingeniso yakhe engakacozulwa ngesikhathi sonyaka wokuhlolwa wezi-2026 kufake phakathi inzalo evela emthonjeni okuRiphabhulikhi lapho okungasebenzi khona ukuhlinzekela kwesigaba 10(1)*(h)* soMthetho Wentela Yemalingeniso;

*(i)* Wonke umuntu obhalelwe nguKhomishana emcela ukuba athumele ifomu leminininingwane ngentela, kungakhathaleki inani lemalingeniso noma uhlolo etholakele ngayo noma okuqongelelwe umuntu; kanye

*(j)* Namuphi ommele umkhokhintela wanoma yimuphi umuntu okukhulunywe ngaye emaphuzwini *(a)* kuya ku-*(i)* ngenhla.

**3. Abantu okungadingeki bathumele ifomu lokubuyisa imininingwane ngentela**

(1) Umuntu ngokwemvelo noma umuntu onempahla yomufi akudingeki ukuba bathumele ifomu lokubuyisa imininingwane ngentela ngokwendima 2*(f)*(vii) noma (2)*(g)* lapho imalingeniso engakacozulwa yomuntu ngesikhathi sokuhlolwa sonyaka wezi-2026 inemali echazwe ephuzwini noma emaphuzwini alandelayo kuphela:
*(a)* Umholo (ngaphandle komholo okukhulunywe ngawo ephuzwini *(e)*) okhokhwe noma okufanele ukhokhwe umqashi oyedwa futhi ungevile ku-R500 000 nentela yabasebenzi isidonsiwe noma isibanjiwe ngokwamathebula okubanjelwa amiswe nguKhomishana;
*(b)* Inzalo (ngaphandle kwenzalo ephuma kutshalomali olungenayo intela) evela emthonjeni kuRiphabhulikhi engevile—
*(i)* ku-R23 800 uma kungumuntu ngokwemvelo ongaphansi kweminyaka yobudala engama-65 ekupheleni konyaka wokuhlolwa;

(ii) ku-R34 500 uma kungumuntu ngokwemvelo oneminyaka yobudala engama-65 noma ngaphezulu ekupheleni konyaka wokuhlolwa; noma
(iii) ku-R23 800 uma kungumuntu onefa eliyimpahla yomufi;

*(c)* Imihlomulonzuzo engatheliswa intela evamile futhi umunt ngokwemvelo wayengemhlali ngonyaka wokuhlola wezi-2026;

*(d)* Amanani atholakale noma aqongelelwe kutshalomali olungatheliswa intela; kanye

*(e)* Umhlomulo wesamba esisodwa esitholakale esikhwameni sempesheni, isikhwama sokuhlinzekela, isikhwama sokulondoloza sempesheni, isikhwama sokulondoloza sokuhlinzekela noma isikhwama se-anuwithi yomhlalaphansi, nentela isidonsiwe noma isibanjiwe ngokomyalelo okhishwe uKhomsishana.

(2) Indinyana (1) ayisebenzi kumuntu ngokwemvelo—

(*a*) okhokhelwe noma onikwe isibonelelo noma imali ekhokhwa phambi kwesikhathi njengoba ichaziwe esigabeni se-8(1)*(a)*(i) soMthetho Wentela Yemalingeniso ngaphandle kwenani alibuyiseliwe noma alikhokhelwe phambi kwesikhathi njengoba kuchaziwe esigabeni se-8(1)*(a)*(ii) noma isibonelelo noma imali ayikhokhelwe phambi kwesikhathi okukhulunywe ngayo esigabeni se-8(1)*(b)*(iii) engadluli enanini elinqunywe ngokusebenzisa isilinganisonani esifakwayo ngekhilomitha ngalinye ngendlela eyenziwe lula esazisweni esinquma inani elikhokhwayo ngekhilomitha ngalinye ngaphansi kwesigaba se-8(1)*(b)*(ii) kanye no-(iii) ngokwebanga elihanjiwe ngempela;

(*b*) owanikwa umhlomulo otheliswayo ochazwe kundima yesi-7 seSheduli Yesikhombisa eMthethweni Wentela Yemalingeniso; noma

*(c)* othole naliphi inani noma owaqongelela inani ngokwemisebenzi eyenziwe ngaphandle kweRiphabhulikhi.

(3) Umuntu ngokwemvelo akudingeki ukuba athumele ifomu lokubuyisa imininingwane ngentela ngokwendima-2*(f)*(vii) uma—

(*a*) lowo muntu aziswe nguKhomishana ngokumbhalela ukuthi ukhethelwe ukuhlolwa ngokuhlolwa okuzenzakalelayo; futhi

(*b*) umholo walo muntu ongacozuliwe, ukuxolelwa, ukubanjelwa kanjalo nezaphulelombuyiselo ezivela kumarekhodi kaKhomishana ziphelele futhi ziyiqiniso ngosuku lokuhlolwa kubhekwa ekucatshangelweni ukuze kwenziwe uhlolo oluzenzekalelayo.

**4. Izikhathi okumele abuyiswe ngazo amafomu okubuyisa imininingwane ngentela yemalingeniso**

Amafomu emininingwane ngentela yemalingeniso kumele athunyelwe kulezi zikhathi ezilandelayo:

*(a)* Maqondana nanoma iyiphi inkampani, inhlangano esiza umphakathi egunyazwe uKhomishana ngokwesigaba sama-30(3) soMthetho Wentela Yemalingeniso, kanye neklabhu yezokungcebeleka egunyazwe uKhomishana ngokwesigaba sama-30A(2) soMthetho, ezinyangeni eziyi-12 kusukela ngosuku okuphela ngalo unyakamali; noma

*(b)* Maqondana nabo bonke abanye abantu (okubandakanya abantu ngokwemvelo, amathrasti kanye nabantu ngokomthetho, abafana nezikhungo, imikhandlu nezinye izinhlaka)—

(i) mhla noma ngaphambi komhla zingama-23 kuMfumfu 2026;
(ii) mhla noma ngaphambi komhla zingama-22 kuMasingana 2027 uma ifomu lokubuyiswa kwemininingwane ngentela lingelomkhokhintela wesikhashana

(iii) mhla noma ngaphambi komhla zingama-22 kuMasingana 2027 uma ifomu lokubuyiswa kwemininingwane ngentela lingelethrasti; noma

(vi) lapho ama-akhawunti emukelwa nguKhomishana ngokwesigaba sama-66(13A) soMthetho Wentela Yemalingeniso maqondana nemalingeniso yokhokhintela ephelele noma ingxenye yawo, adonswa ngosuku olusemva komhla zingama-28 kuNhlolanja 2026 kodwa ngomhla noma ngaphambi komhla zingama-30 kuMandulo 2026, ezinyangeni eziyi-6 kusukela ngosuku lawa ma-akhawunti adonswa ngalo.

**5. Ifomu lemininingwane ngentela yemalingeniso okufanele athunyelwe**

Ifomu lokubuyisa imininingwane ngentela elifanele elibekwe nguKhomishana liyatholakala kuSARS eFiling ongangena kuwo ku- www.sars.gov.za, noma lingagcwaliswa ehhovisi lakwaSARS ngokubeka usuku lokuvakasha usebenzisa iSARS eBooking nayo etholakalayo ku-www.sars.gov.za.

**6. Indlela yokuthumela ifomu lokubuyisa imininingwane ngentela yemalingeniso**

(1) Amafomumininingo ngentela yemalingeniso kumele—

*(a)* lapho kuyinkampani, kumele athunyelwe kusetshenziswe inkundla ye-eFiling yakwaSARS;

*(b)* lapho kungumuntu ngokwemvelo noma amathrasti kumele athunyelwe kusetshenziswe ezobuchwepheshe—

(i) ngokusebenzisa inkundla ye-eFiling yakwaSARS, inqobo uma lowo muntu ebhalisile ku-eFiling; noma

(ii) ngokusizwa yisisebenzi sakwaSARS ehhovisi lakwaSARS;

*(c)* lapho kuyizikhungo, imikhandlu noma ezinye izinhlaka kumele—

(i) athunyelwe ngozebochwepheshe ngokusebenzisa inkundla ye-eFiling yakwaSARS, inqobo uma lowo muntu ebhalisile ku-eFiling;

(ii) athunyelwe ngezobuchwepheshe ngokusizwa isisebenzi sakwaSARS ehhovisi lakwaSARS.

(2) Amafomu emininingwane ngentela yesambabhizinisi kumele athunyelwe ngezobuchwepheshe ngokusizwa isisebenzi sakwaSARS ehhovisi lakwaSARS.

(3) USARS ungavuma ukuthi umuntu, okudingeka ukuba athumele ifomumininingwane ngentela ngendlela emiswe kundinyana (1) noma (2), angalithumela lelo fomu ngenye indlela.

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