## Isinqumo senkantolo yoMthethosisekelo 'ngomgomo wokudlisela' kanye nesikweletusibopho senzuzomali ezinhlakeni zathrasti anezigaba eziningi

**Tshwane, 08 kuMfumfu 2024 –** UPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika (u-SARS) uyasemukela isinqumo seNkantolo yoMthethosisekelo esikhiphe mhla zi-2 kuMfumfu odabeni obeluphakathi kwe-*Thistle Trust* noKhomishana wakwa-SARS. Udaba belumayelana nokusetshenziswa 'komgomo wokudlulisela' kuzinzuzomali lapho zabelwe izinhlaka zethrasti enezigaba eziningi ngonyaka owodwa wentela. Isinqumo seNkantolo yoMthethosisekelo sivune ukusetshenziswa kwemithetho kuka-SARS lapho kubhekwa isikweletusibopho sentela somkhokhintela, i-*Thistle Trust*.

I-*Thistle Trust*, ithrasti oyenza usaphila okuyiThrasti engacacisi ngemihlomulo, ibingumhlomuli wamaThrasti acacisa ngemihlomulo ayishumi. Phakathi neminyaka yentela ka-2014, 2015 kanye no-2016, amaThrasti acacisa ngemihlomulo athola izinzuzomali ezinkulu ngemva kokuchitha izimpahla zebhizinisi nokwaba inzuzo etholakele ku-*Thistle Trust*, eyabe isiyaba lezi zinzuzo kubahlomuli bayo kunyaka owodwa wentela. IThrasti ayizange iyidalule inzuzomali yayo ngenkathi ibuyisa amafomu ngemininingwane yentela yengeniso, kunalokho, kwaba abahlomuli bayo abadalula izinzuzomali bakhokha nentela kulezo zinzuzomali.

U-SARS wahlola i-*Thistle Trust* mayelana nale minyaka ebalulwe ngenhla ngezinzuzomali ezaqokelelwa yi-Thistle Trust. U-SARS waphinde wabiza izinhlawulo zokudalula ngokungaphansi kokufana engu-50% kwadingeka nokuthi i-*Thistle Trust* ikhokhe inzalo kusikwletusibopho sentela esingakhokhiwe. I-*Thistle Trust* yakuphikisa lokhu kuhlola ibalula ukuthi i-Thistle Trust yona ibisebenza njengomdluliseli wezinzuzo kubahlomuli bayo, ngokomthetho ejwayelekile noMthetho weNtela yeNgeniso, eyatheliswa ezandleni zabo abahlomuli. Ukuphikisa lokho kwabe sekunqatshelwa.

I-*Thistle Trust* yaya eNkantolo yeNtela eyakhipha phambili iThrasti kulolu daba. U-SARS walidlulisela eNkantolo Enkulu Yokudluliswa Kwamacala (i-SCA). I-SCA yawubekela eceleni umyalo weNkantolo Yentela ngokusebenzisa kwayo udaba lwesikweletusibopho sentela futhi yavuma ukuthi umgomo wokudlulisela awusebenzi ngale kwe-*Thistle Trust*, nokuthi iThrasti kwakuyiyo eyayinesibopho sentela yenzuzomali. Kodwa-ke, yavumelana nokuphikisa kwe-*Thistle Trust* odabeni lokubizwa kwenhlawulo yokudalula ngokungaphansi kokufanele. Azikho izindleko ezibiziwe.

I-*Thistle Trust* yalidlulisela eNkantolo yoMthethosisekelo icala odabeni lwesikweletusibopho sentela. Isinqumo sisichithile isicelo se-*Thistle Trust* sokudlulisela icala odabeni lwesikweletusibopho sayo sentela. Isicelo esinemibandela sakwa-SARS sokugunyaza ukudluliswa kwesinqumo mayelana nodaba

lokukhokhiswa inhlawulo ngokudalula okungaphansi kokufanele, siphinde sachithwa njengoba iNkantolo yoMthethosisekelo ithole ukuthi akuhambisani nobulungiswa ukuthi inkantolo ihlale njengenkantolo okokuqala nokokugcina ukuze inqume udaba olungokomthetho olungeke lube nomthelela emiphumeleni yokudluliswa kwecala. Ngaphambi kokuba ifike kulesi sinqumo, inkantolo ithole ukuthi isinqumo sentela esathathwa yi-*Thistle Trust* sasithathwe ngeseluleko sezomthetho futhi kwakungekhona nje kuphela ukuthi sasingesizwakalayo, kodwa kwakuyilesi sasihambisana nesinqumo seNkantolo Yentela. Ngaphezu kwalokho, ukuthi impikiswano ephakanyiswe ngabakwa-SARS mayelana nokuntula ukunakekelwa okufanele ekugcwaliseni amafomu emininingwane yentela izokhuphula u-SARS abe sesimweni sesiphathimandla esinganquma okuwukuphela kwencazelo enengqondo yomthetho wentela. Inkantolo yaqhubeka nokubekela u-SARS umyalelo wezindleko ngodaba lokuhlawulisa ngenxa yokudalula okungaphansi kokufanele. Abakwa-SARS bayawuhlonipha lo myalelo wenkantolo futhi bayaqhubeka nokubheka izindlela okusekelwe kuzo izinhlawulo zokudalula ngaphansi kokufanele futhi banikeze ukucaciseleka okwengeziwe mayelana nalokhu.

UKhomishana wakwa-SARS, uMnu. Edward Kieswetter, uthe “lesi sinqumo siqinisekisa isinqumo esiyiso sika-SARS sokufaka isikweletu sentela kuThrasti enezinhlaka ezinezigaba eziningi. Phezu kwalokho, isinqumo siphinde sihlinzeke ngengcaciso nesiqiniseko nendlela izinzuzomali ezabiwe yiThrasti yabela abahomuli bayo kumele Abaphatheli bazenze njani uma bezithola besesimweni esifanayo”.

Ukuthola isinqumo esiphelele salolu daba ngena lapha Thistle Trust v Commissioner for the South African Revenue Service (concourt.org.za).

Ngolwazi olwengeziwe, sicela uxhumane ne-SARSMedia ku SARSMedia@sars.gov.za.