**UKhomishana Ubeke Izindleko zabanokukhubazeka emzimbeni noma Abanokukhubazeka**

**Tshwane, 29 kuMfumfu 2021 -** UKhomishana woPhiko Lwemisebenzi Yemalingeniso Eqoqwayo LwaseNingizimu Afrika (SARS) luvumelekile ngokomthetho ukushicilela uhla lwezindleko zokwelapha ezifanelekayo okungenwe kuzo ngokwesidingo futhi zakhokhwa umuntu ngonyaka wokuhlolwa ngenxa yokukhubazeka emzimbeni noma ngenxa yokuphila nokukhubazeka (i-Disability List).

Uhla Lwabaphila Nokukhubazeka lwabukezwa emva kwenqubo yokuxoxisana nomphakathi lwabe selushicilelwa ukuze lusebenze ukusukela mhla lu-1 kuNdasa 2020 (“the 2020 Disability List”). Kusukela ngasekupheleni konyaka wezi-2020, uSARS uqaphele ukukhathazeka komphakathi mayelana **noguquko endlelni yokubala izindleko zokwelapha ezifanelekayo uma kuza ezimalini zesikole**.

Ngenxa yalesi sizathu kanye nezingxoxo ezibe khona, uSARS unqume **ukubuyela kule ndlela yokubala izindleko zokwelapha ezifanelekayo zemali yesikole njengoba zibekiwe Ohlwini Lwabaphila Nokukhubazeka lwangowezi-2012**. Lolu guquko luzoqala ukusebenza ukusuka mhla lu-1 kuNdasa 2020. Amagama asetshenziswe **kuNgxenye F, izindima 7 no 8** wohlu olubukeziwe Uhlu Lwabaphila Nokukhubazeka lowezi-2020 manje asefundeka kanje:

7. Izikole zemfundo ekhethekile zabafundi abaphila nokukhubazeka. Izindleko ezifanelekile zizobandakanya –

          ●   izindleko zokusizwa esikoleni noma egunjini lokufundela; kanye

          ●   nezimali zesikole ezifinyelela emkhawulweni wenani eledlula izimali ezingabe zikhokhiwe ukube umuntu ubefunda esikoleni sikahulumeni okukhokhwa kuso imali yesikole esingabafundisi abafundi abanezidingo zemfundo ekhethekile.

8.  Izikole ezingasebenzi ngabafundi abanezidingo zemfundo ekhethekile, kufike emkhawulweni obekiwe wezindleko ezengeziwe ongene kuzo wazikhokha ngenxa yokuphila nokukhubazeka.

Uhlu Lwabaphila Nokukhubazeka i-2020 luchitshiyelwe ngendlela efanele lwabe selushicilelwa kusizindalwazi sakwaSARS mhla zingama-**29 kuMfumfu 2021. Ungakwazi ukungena ngokucofa** kulelinki: <https://www.sars.gov.za/types-of-tax/personal-income-tax/tax-and-disability/> .

Sicela uqaphele ukuthi abakhokhintela abathintwa yilezi zinguquko yilabo bakhokhintela izingane zabo eziphila nokukhubazeka ezifunda ezikoleni ezizimele zezidingo zemfundo ekhethekile.

Abakhokhintela abathintekayo abese bevele bewathumelile amaphepha abo entela owezi-2021 bayacelwa ukuba bangene kuhlamininingwane ku-eFiling noma bavakashele igatsha eliseduze lakwaSARS (ngokubeka usuku kuphela):

* ‘ukucela izilungiso’ (RFC); noma
* *ukufaka isiphikiso* \*.

Lokhu ongakhetha kukho kuzonika umkhokhintela ithuba lokufaka isicelo sokukhokhelelwa izinzuzo ezengeziwe njengoba kuveziwe ohlwini olubukeziwe Ohlwini Lwabaphila Nokukhubazeka lowezi-2020.

\*    Abakhokhintela kumele bafake isiphikiso kuphela uma i-RFC yonyaka wezi-2021 ingekho ngonyaka wokuhlola.

Ngolwazi olwengeziwe sicela uxhumane ne Sarsmedia@sars.gov.za