UKUBUYISWA KWAMAFOMU EMININININGWANE NGENTELA KWAMATHRASTI 2025/2026

Tshwane, 11 kuMandulo 2025. UPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika (uSARS) ukhumbuza abaphatheli kanye nomphakathi ngesikhathi esisemthethweni sokubuyiswa kwamafomu emininingwane ngentela kwamathrasti esiqala mhla zingama-20 kuMandulo 2025 kuya kumhla ziyi-19 kuMasingana 2026. Wonke amathrasti kumele ukuba athumele amafomu entela njalo ngonyaka, kubandakanya lawo angababmbi iqhaza kwezomnotho. Ithrasti ingena ngaphansi kwencazelo "yomuntu" ngokoMthetho weNtela Yemalingeniso, nombolo 58 we-1962, ngakho-ke ithathwa njengomkhokhintela. Umphatheli ungummeleli womkhokhintela wethrasti kanti futhi unomthwalo wokuthumela amafomu emininingwane ngentela egameni lethrasti noma aqoke isisebenzi sentela esibhalisiwe ukuba senze njalo.

Umkhokhintela wesikhashana ngumuntu othola imalingeniso, noma onemalingeniso ekhulayo, ngaphandle komholo. Abaphatheli kumele baqaphele okuyizidingo zokuthumela amafomu emininingwane ngentela yesikhashana. Phezu kwalokho, abaphatheli kudingeka ukuba bathumele i-IT3(t) okuyifimu lemininingwane ngemininingo yomuntu wesithathu okuyiyo ehlinzeka ngamanani abanawo abahlomuli. Lawa mafomu emininingwane ngentela anosuku olungumnqamulajuqu olungumhla zingama-30 kuMandulo 2025. Ngeminye imininingwane, vakashela isizindalwazi sakwaSARS.

Abaphatheli kumele bathumele amafomu emininingwane ngentela kanye namadokhumenti asekelayo ayimpoqo lapho bethumela amafomu emininingwane ngentela. Lawa madokhumenti abandakanya umbhalobufakazi wethrasti, izitatimende zezimali zonyaka, iziNcwadi zeziGunyazo, izinqumo/amaminithi emihlangano yabaphatheli kanjalo nohlaka lokwakheka kobuhlomulilifa bethrasti. Phezu kwalokho, abahlomuli bamathrasti kumele badalule imalingeniso yabo, kubandakanya imalingeniso engene ngethrasti, lapho begcwalisa amafomu abo emininingwane ngentela yemalingeniso.

USARS usukwenze kwaba lula kubakhokhintela ukuba bathobele ngokubahlinzeka ngezisombululo zokubuyisa amafomu emininingwane ngentela ngokusebenzisa i-inthanethi. Ifomu Lentela Yemalingeniso Lomuntu (i-ITR12) kanye Nefomu Lentela Yemalingeniso yeThrasti (i-ITR12T) ayatholakala ku-eFiling Kungenjalo, ungabeka usuku lokuvakashela Isikhungo Sosizo SakwaSARS okwenziwa kusizindakwazi sakwaSARS. Sicela uqaphele ukuthi kunezidingo ezithile uma ufisa ukuthumela amafomu emininingwane ngentela akho Esikhungweni Sosizo SakwaSARS. Abakhokhintela bayakhuthazwa ukuba babheke isizindalwazi sakwaSARS ukuze bathole olunye ulwazi mayelana nezibophezelo zabo zentela, amathrasti, kanjalo nangeNtela yesiKhashana.

USARS awubabekezeleli abakhokhintela abangazibhaliseli izintela ezisebenzayo, abangawabuyisi amafomu emininingwane ngentela, abangadaluli okuyikho

ngengeniso, noma abangazikhokhi izikweletu zabo zentela. Ukungathobeli lezi zibophezelo kuyicala lobugebengu kanti lizothwala izinhlawulo nenzalo.

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