



SMALL BUSINESS

ESSENTIAL TAX GUIDE (Ndebele)



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Ikombandlela Yakwa-SARS Eqakathekileko YomThelo WamaBhizinisi AmaNcani

Ikombandlela le iphethe imininingwana yelwazi eqakathekileko emaBhizinisini amaNcani, amaNcancani naLingeneko (ama-SMME) neembopho zawo zomthelo malungana nokutloliswa komthelo, ukubuyiselwa kwamaphepha womthelo nokubhadala eZiko lemiSebenzi yemiThelo leSewula Afrika (i-SARS). Iphethe godu nemininingwana nemihlobohlobo yomthelo ekufuze uwubhadale, kuye ngokuthi ibhizinisi isebenzani njani nokuthi yikulu kangangani.

Njengoba kunemihlobo ehluahlukileko yeembopho zomthetho nezomthelo emabhizinisini ahlukahlukileko nje, kuqakathekile ukucabanga ukuthi ufuna ukuvula mhlobo bani webhizinisi ngaphambi kobana uthome ukusebenza ngemisebenzi yebhizinisi yakho.

Isibopho Somninibhizinisi

Abaninimabhizinisi kusibopho sabo ukubuyisela amaphepha womthelo kwa-SARS ngendlela engiyo befuthi nangesikhathi.

Ukubhadalwa Komthelo



Umthelo ungabhadalwa ngokusebenzisa i-eFiling namkhana ngokubhadala ebhanga. Imbadalo kufuze yenziwe ngesikhathi, ukubalekela ukuthi imbadalo leyo ingazokuzalela, nokubalekela ukuhlawuliswa. Bakwa-SARS abasayisavumi imbadalo yetjhege ukusukela ngemva kwenyanga kaNobayeni 2020.

Ukulondwa Kwamarekhodi



Ukulondwa kwamarekhodi kuhle kukusiza ukuhlathulula ukuthi yini eveziweko/eyazisiweko emaphepheni wakho womthelo nakungenzeka bakwa-SARS babe nemibuzo ngemininingwana evezwe emaphepheni wakho womthelo obathumelele wona. Ukulonda amaphepha wobufakazi asekelako anjengeentlankana zezinto ozithengisileko namkha ozithengileko, ama-invoyisi, iintlankana zemabhanga neminye imitlolo kuzakusiza ukulawula iindaba zakho zomthelo ngcono, kube lula nokuthi uhlale uthobela imilayelo yomthelo.

Imihlobo Yamabhizinisi Neembopho Zomthelo

Imihlobo Yebhizinisi	Ihlathululo	Iimbopho Zomthelo
<p>IBhizinisi emNinimunywe/ UmNikazibhizinisi</p>	<p>Yibhizinisi encani befuthi ngeyabanatu abazisebenzako. Lapha kubalwa namabhizinisi angakahleleki. Akunasidingo sokutlolisa ehlanganweni yezamabhizinisi i-Company and Intellectual Property Commission (i-CIPC).</p>	<p>Kutloliselwa umThelongeniso womuNtu (i-PIT), bese qobe mnyaka uveza imalingeniso yebhizinisi yakho emaphepheni womThelongeniso womuNtu (ama-ITR12). Kufuze ubhadale bakwa-SARS ngaphambi kwelanga lokugcina lokubhadala elitlolwe esAzisweni sokuHlaziya (i-ITA34).</p> <ul style="list-style-type: none"> • Utlolisele i-VAT – nakube ufanel- ekile. • Utlolisele i-PAYE – nakube ufanelekile nemiThelo eKhethek- ileko yamaBhizinisi amaNcni: <p>UmThelo weMalingeno, iinHlangano zamaBhizinisi amaNcni (ama-SBC) namkha ama-ETI.</p>
<p>Ihlanganyelo</p>	<p>Abantu ababili namkha abangaphezu kwalokho abahlanganyela ibhizinisi. Akunasidingo sokutlolisa ku-CIPC. Umuntu ngamunye kilaba abahlanganyeleko uzakutheliswa yedwa, ngokulinganisana nokuthi unesabelo esingangani ebhizinisini le.</p>	<p>Tloliselwa umThelongeniso womuNtu (i-PIT) bese qobe mnyaka uveza imalingeniso yakho yomThelo weMalingeniso yomuNtu (i-ITR12).</p> <p>Kufuze ubhadale bakwa-SARS ngaphambi kwelanga lokugcina lokubhadala elitlolwe esAzisweni sokuHlaziya (i-ITA34).</p> <ul style="list-style-type: none"> • Tlolisele i-VAT – nakube ufanel- ekile. • Tlolisele i-PAYE – nakube ufanel- ekile kunye nemiThelo yamaBhiz- inisi amaNcni aKhethekileko: <p>UmThelo weMalingeno, iinHlangano zamaBhizinisi amaNcni (ama-SBC) namkha ama-ETI.</p> <ul style="list-style-type: none"> • Ukubhadalwa kwemithelo ek- weledwako.

Imihlobo Yebhizinisi	Ihlathululo	Iimbopho Zomthelo
<p>IinKhampani Zangeqadi/ IinKhampani Zombuso namkha iKhampani eKhawulelako</p>	<p>Yibhizinisi ehlelekileko ekufuneka itlolise ku-CIPC ithole inomboro yokutloliswa kwekhampani. IKhampani enje ayikahlangani nomnikazi begodu umnikazi kufuze athumele amaphepha womThelogeniso womuNtu (i-PIT).</p>	<p>Ihlelo liyazitlolisela ngokwalo emThelweningeniso weenKhampani nawutlolisa ku-CIPC bese uveza i-CIT qobe mnyaka eforomini i-ITR14.</p> <ul style="list-style-type: none"> • Tlotisela i-VAT– nakube ufanel- ekile • Tlotisela i-PAYE – nemithelo eKhethekileko yamaBhizinisi amaNcani, nakube ufanelekile: <p>UmThelo weMalingeno, i-SBC namkhana i-ETI.</p> <ul style="list-style-type: none"> • Ukubhadalwa kwemithelo ek- weledwako.
<p>IHlangano YeBambiswano</p>	<p>IHlangano yeBambiswano yakheka lokhuya isiqhenyana sabantu abathanda izinto ezifanako nabahlanganako basebenzele ukuphumelelisa umnqopho othileko womnotho, wehlalakhle yabantu, namkha wezamasiko, ongaba kusebenza ngesitokfela, ukusebenzisana ngamalima wezokulima, njll. IHlangano yeBambiswano kufuze itlolise ku-CIPC. IinHlangano zeBambiswano zitheliswa njengeenkhampani.</p>	<p>Qala iinKhampani zangeQadi/ iinKhampani zombuso namkha iinKhampani eziKhawulelako</p>

Uwutlolisela Nini Umthelo ?



Nawuqeda ukutlolisa ikhampani yakho ku-Company and Intellectual Property Commission (i-CIPC) – phambilini ebeyibizwa ngokuthi yi-CIPRO – ku- www.cipc.org.za, ihlelo le-SARS lizawenzela inomborolayelo umThelo weNgeniso yeKhampani (i-CIT); inomborolayelo le ngiyo ozayisebenzisela iindaba zeKhampani. Umjameli wekhampani kuzakufuneka bona atlolise ku-SARS eFiling azokwazi ukugcwaliselela namkha akhabelele imininingwana abe akwazi ukusebenzisana nebakwa-SARS ngethungelelwanohlanganiso nangendlela elula.

UmuNtu oziSebenzako/iBhizinisi emNinimunye namkha abasebenza ngeHlanganyelo kufuze batlolisele umThelo weNgeniso yomuNtu (i-PIT) kwa-SARS nge-SARS eFiling.

Isibopho Sakho Somthelo

Umuntu ozisebenzako namkha onebhizinisi kufuze atlolise ibhizinisi yakhe kwa-SARS, athumele amaphepha wakhe womthelo khona kwa-SARS, abe abhadale umthelo ofunekako ngesikhathi.

Uwutlolisela Nini Umthelo Wengenisomali

Nasele utlolise ikhampani yakho ne-CIPC kubunzinzolwazi i-www.cipc.org.za, ihlelo le-SARS lizawenzela inomborolayelo umThelo weNgeniso yeKhampani (i-CIT). Umjameli wekhampani kuzakufuneka bona atlolise ku-SARS eFiling azokwazi ukugcwaliselela namkha akhabelele imininingwana abe akwazi ukusebenzisana ne-SARS ngethungelelwanohlanganiso nangendlela elula.

Umuntu ozisebenzako namkha onebhizinisi eHlanganyelweko kufuze atlolisele umThelo weNgeniso yomuNtu (i-PIT) yebhizinisi yakhe kwa-SARS, nge-SARS eFiling.

Isibopho Somninibhizinisi

Abaninibhizinisi bathwele isibopho sokuthumela amaforomu wabo nokubhadala u-SARS imbadalo efaneleko, ngesikhathi. Lokhu-ke akunandaba ukuthi unomSebenzi ngezomThelo namkha uyazenzela, namkha usizwa ngomunye na eendabeni zakho zomthelo.

Imbadalo Yomthelo

Imbadalo yomthelo ungayenza ngokusebenzisa i-eFiling namkha uyifake ebhanga. Imbadalo kufuze yenziwe ngesikhathi, ukubalekela ukuthi ingazaleli, kubalekelwe nokuhlululwa. Bakwa-SARS abasayisavumi imbadalo yetjhege ukusukela ngemva kwenyanga kaNobayeni 2020.

Ukulondwa Kwamarekhodi

Ukulondwa kwamarekhodi kuhle kukusiza ukuhlathulula ukuthi yini eveziweko/ eyazisiweko emaphepheni wakho womthelo nakungenzeka u-SARS abe nemibuzo ngeminingwana evezwe emaphepheni wakho womthelo omthumelele wona. Ukulonda amaphepha wobufakazi asekelako anjengeentlankana zezinto ozithengisileko namkha ozithengileko, ama-invoysi, iintlankana zemabhanga neminye imitlolo kuzakusiza ukulawula iindaba zakho zomthelo ngcono, kube lula nokuthi uhlale uthobela imilayelo yomthelo. Amarekhodi wezomthelo kufuze alondwe iminyaka emihlanu ukusukela ngomnyaka athunyelwa ngawo kwa-SARS.

indlela Ezilula Zokuthintana no-SARS

Kanenginengi ukuthintana kwakho no-SARS kuzakwenzeka ngethungelelwano le-inthanethi nge-SARS eFiling. Nakube ungosobhizinisi ozisebenzela yedwa onganayo iNomborolayelo yomThelo weNgeniso, kufuze uthome ngokuzitlolisela ukuba mtheli (umbhadali womthelo) ku-e-Filing, kobanyana bazokuvulela ikhasi elimalungana nawe, bese bakwenzela inomborolayelo yomthelo.

Ukutlolisela I-eFiling

Vakajhela ubunzinzolwazi bakwa-SARS ku-www.sars.gov.za, uqhwarhaze u-eFiling, bese ungena ku-REGISTER NOW; namkhana nakube ungosobhizinisi ozikhambela yedwa namkha nakube useHlanganyelweni, ehlisa i-SARS MobiApp ku-Google Play Store (Android) namkha ku-App Store (kunsetjenziswa ze-Apple), ukghwathe ku-'REGISTER'.

Ungabukela nevidiyo i-"How to register for eFiling" ku-SARS TV YouTube Channel.

Imininingwana yelwazi lakho nasele ikhitjelelwe yoke, khulukhulu imininingwana yebhanga, imininingwana yokuthintana nawe nomjameli wekhampani, ungatlolisela imithelo enjenge-VAT, PAYE njll. ku-eFiling ngaphandle kokuvakajhela igatja le-SARS.

Endzhakukaloko vuxokoxoko bya wena byi ngenisiwile leswintshwa, ngopfungopfu vuxokoxoko bya le bangi na muyimeri wa khampani, u nga titsarisela swibalo swin'wana swo fana na VAT, PAYE na swo tala eka eFiling, handle ko endzela rhavi ra SARS.

Imithelo Ekhethekileko Esebenza Emabhizinisini Amancani

Kunehlohlomezelo yomthelo yemihlobo embadlwana emabhizinisini amancani afanelekileko, njengomThelo weMalingeno (i-TOT), imiThelo yeHlangano

yamaBhizinisi amaNcane (i-SBC) neHlohlomezelo yomThelo wokuSebenza/ yomSebenzi (i-ETI).

1. UmThelo WeMalingeno (i-TOT)

UmThelo weMalingeno unqophe ukuphungula nokwenza ukuthotjelwa kwemilayelo yomthelo kube lula, nokuphungula umsebenzi wokulawula iincwadi emabhizinisini amancane, ngomnyaka enza imalingeno eyi-R2,3 yeengidi namkha ngaphasi kwalokho.

Ihlelo lomThelo weMalingeno lihlelo lomthelo linye, kanti lingena endaweni yomThelo weNgeniso, ne-VAT, nomThelo wesikhatjhana, nomThelo weNzuzo yeMali nomThelo wesahluhaniselo. Amabhizinisi afanelekileko azakuveza bese abhadala umthelo munye (ngaphandle kwalapho kungakhethwa khona i-VAT namkha i-PAYE) bese amabhizinisi layo athoma ukubhadala umthelo mhlazana imalingeno yawo idlula ama-R600 000 ngomnyaka.

Ibhizinisi encane etlolisele umThelo weMalingeno ingazikhethela nokutlolisele ne-VAT godu.

2. IHLangano YamaBhizinisi AmaNcane (i-SBC)

Amabhizinisi enza imalingeno engafika ema-R20 weengidi ngomnyaka angafaneleka ukubhadala umThelo weNgeniso ngesilinganiselo esiphunguliweko. Nawuveza ukuthi uyibhizinisi encane eforomini lakho lomThelo weNgeniso eliBuyiselwa kwa-SARS (i-ITR14), kufumaniseke nokuthi nawe uphelele ngeemfanelo ezifunekako, inani eliphunguliweko lizingenela. Akunasidingo sokwenza isibawo sokuphungulelwa inani olibhadalako ngoba ubujamo bakho be-SBC buzakutholakala ngokusebenzisa ilwazi ku-ITR14.

UmThelontengo ONgezelelweko (i-VAT)

Amabhizinisi weMalingeno elinganiselwa namkha engaphezulu kwe-R2,3 yeengidi kufuneka atlolise abe abize i-15% ye-VAT epahleni nemisebenzini ethelisiwako.

Amakoro Wokutloliswa Kwe-VAT

Ukutlolisa Okukatelekileko	NtsaUkutlolisa Ngokuzithandela
Kufuneka utlolisele i-VAT nakube ipahlakho oyithengisako ethelisiwako ingaphezu kwee-R2,3 yeengidi ngesikhathi esiziinyanga ezili-12 namkha ulindele ukuthi ipahla oyithengisako izakudlula lelonani ngokwesivumelwano sesibopho esitoliweko.	Ungabawa ukuzitlolisa ngokuzithandela kwakho ngitjho nanyana ipahlakho ethengiswako ethelisiwako ingaphasi kwee-R2.3 yeengidi. Okufunekako kukuthi ipahla ethelisiwako kufuze ukube seyidlulile esilinganisweni sobuncani be-R120 000 namkha kubonakala kunethuba lokuthi ingadlula ku-R120 000 ngesikhathi esiziinyanga ezili-12. Ukutlolisele i-VAT ngokusebenzisa i-SARS eFiling kumsinyana bekulula.

UmThelo NgokomRholo (i-PAYE)

Umqatjhi otlolisiweko namkha ekufuneka azitlolisele i-PAYE kwa-SARS kuzakufuneka nokuthi atlolisele abe abhadalele neLevi yokuThuthukiswa kwamaKghonofundwa (i-SDL) nesikhwama seTjhorensense yokuNgasebenzi (i-UIF) kwa-SARS.

Yenza iqiniso lokuthi uyazitlolisa kwa-SARS kungakapheli amalanga womsebenzi ama-21 emveni kobana ube mqatjhi, nakube udosela abasebenzi i-PAYE ne-UIF emrholweni bese uyibhadala kwa-SARS qobe nyanga. Imbadalo le kufuze uyibhadale kungakapheli amalanga alikhomba (7) ngemva kokuphela kwenyanga. Nakube umrholo wabasebenzi ungaphezulu komqoqo obekiweko wesilinganiso somrholo.

UmThelo Wesikhathjha

Zoke iinkhampani nazitlolisele umThelo weNgeniso yeKhampani ihlelo lakwa-SARS lizitlolisele nomThelo wesikhathjha. Umuntu onebhizinisi ayedwa befuthi asenza imali/ingeniso ngebhizinisi le, ngaphandle komrholo, kufuze atlolisele umThelo wesikhathjha. Kufuze uzalise ube uthumele kwa-SARS iforomu lokuBhadala umThelo wesikhathjha (i-IRP6) kabili ngomnyaka begodu ubhadalele nengeniso yemali ngokuzilinganisela wena ngokwakho. Leliforomu-ke lingathunyelwa nge-SARS eFiling. Nakube utlolisele umThelo weMalingeno, awunasidingo sokuthumela iforomu i-IRP6.

umThelo weMalingeniso weKhampani (i-CIT)

Iinkhampani kufanele ziveze ingeniso yazo qobe mnyaka ngokuthumela iforomu lomThelo weNgeniso yeKhampani (i-ITR14) ukuzitlolisa kwazo nasele kwenziwe. Ukuveza kufuze kunembe, kuveze yoke ingeniso nemali esetjenzisiweko kobanyana kungazokuba nokutheliswa ngaphasi kwalokho ekufuze kube ngikho, futhi kungazokutheliswa ngokweqileko. Emnyakeni wokuhlaziya ophela ngomhla wama-31 kuNtaka 2023, isilinganiso somThelo weMalingeniso weKhampani sima-27% (phambilini besima-28%).

Iinkhathi Zokubuyiselwa Kwamaforomu Ngomhlobo Womthelo Ngamunye

Umhlobo Womthelo	Kuthunyelwa Kanengi Kangangani	Iforomu LomThelo	Amanothi
umThelo weMalin-geniso weKhampani (i-CIT)	Kanye ngomnyaka, ngokulandela ukuphela komnyaka weemali wekhampani	ITR14	Iinkhampani ineenyanga ezili-12 kobana ithumele iforomu ITR14 ngemva kokuphela komnyaka weemali. Ukuphela komnyaka weemali utjengiswe esitifikethini sokutloliswa ku-CIPC.
UmThelo weNgeniso yomuNtu (ebantwini abazisebenzako)	Kanye ngomnyaka, njen-gokumemezela kuka-SARS ngesikhathi soku-buyiselwa kwamaforomu.	ITR12	Abaninibhizinisi abazijamele bodwa, abantu abazisebenzako kunye nabantu abahlanganyeleko kufuze baveze ingeniso yebhizinisi yabo eforomini i-ITR12.

Umhlobo Womthelo	Kuthunyelwa Kanengi Kangangani	IForomu LomThelo	Amanothi
I-VAT	Qobe ngeenyanga ezim-bili (2) ngaphambi komhla wama-25.	VAT201	Isikhathi sizakunikelwa nakutloliswako, kanti-ke ezin-ye iinkhampani kungenzeka kufunakale ukuthi zithumele amaforonu qobe nyanga.
I-PAYE	Qobe nyanga, ngaphambi namkha ngomhla we-07	EMP201	Iforomu kufuze lithunyelwe kungakadluli amalanga alikhomba (7) ngemva kwen-yanga umthelo udosiwe esisebenzini.
UmThelo WesiKhatjhana	Kabili ngomnyaka	IRP6	Eenkhampalani: Ihlandla lokuthoma lokubuyiselwa/lokuthunyelwa kweforomu ziinyanga ezintandathu (6) ukusukela ekuthomeni komnyaka weemali. Ihlandla lesiBili lisekupheleni komnyaka weemali. Ebantwini ngamunye: Ihlandla lokuthoma lingomhla wama-30 kuRhoboyi, bese kuthi ihlandla lesibili libe ngomhla wama-28/9 kuMhlolanja umnyaka nomnyaka.
UmThelo WeMalingeno	Kanye ngomnyaka	TT03	Ukuthunyelwa kweforomu lomthelo wemalingenisiso kwenziwa kanye emnyakeni, ngokukhambisana nokuphela komnyaka weemali wekham-pani, namkhana ukuthunyelwa kwamaforomu abuyiselwa kwa-SARS qobe mnyaka, hlangana komhla wo-01 kuVelabahlinze nomhla wama-31 kuTjhirhweni womnyaka olandelako, ebantwini ngamunye.
Isiqinisekiso somqatjhi	Ekupheleni kwakaSewu-la nekupheleni kwakaMrhayili	EMP501	Iforomu lokuthoma lesikhat-jhana isikhathji salo kusekupheleni kwakaSewula, bese kuthi sokugcina kube kusekupheleni kukaMrhayili.

ISILANDULI: Ifundisolwazi esemtolweni lo iyikombandlela kwaphela begodu ayisisilayelo somthetho, ngokunjalo godu ayisimlayelo osibopho. Ifundisolwazi le ayithathi indawo yomthetho wepalemende, ngalokho-ke abantu abafunda umtlo lo ngokuzaza nanyana yini okuphathelene nefundisolwazi esemtolweni lo bayeleliswa bona baqale umthetho oqalene nalokhu namkha babuze isazi esineencwadi zefundo ezifaneleko malungana nalokhu.

Eminye imininigwana ungayithola ngoku: -

- **Vakatjhela ikhasi lamaBhizinisi amaNcane (i-Small Business page) kubunzinzolwazi be-SARS ku-www.sars.gov.za.**
- **Fowunela i-SARS Contact Centre ku: 0800 007277.**
- **Bekisa isikhathi sokubonana ne-SARS egatjeni layo ngokusebenzisa i-eBooking system ku-www.sars.gov.za.**
- **Nakube ufowuna ungaphetjheya, inomboro ithi: +27 11 602 2093 (hlangana kwe-08:00 ne-16:00 kwaphela, ngesikhathi seSewula Afrika).**

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