



SMALL BUSINESS

ESSENTIAL TAX GUIDE (Siswati)



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Inkhombandlela Yaka-SARS

Lebalulekile Yetemtselo

Yemabhizinisi Lamancane

Lenkhombandlela iniketa lwatiso lolulusito lweMabhizinisi Lamancane, Lamancane Kakhulu nalaseMkhatsini (ema-SMME) kanye netibopho tawo temtselo letiphatselene nekubhalisela umtselo, kungenisa emafomu emtselo kanye nekukhokha eLuphikweni Lwetekugcogca Umtselo LwaseNingizimu Afrika (e-SARS). Iphindze futsi ifake ekhatsi lwatiso lolumayelana netinhlobo letehlukene temtselo lokufanele uwukhokhe kuye ngebukhulu kanye nesimo sebhizinisi yakho.

Ngenca yetibopho letinengi temtsetfo nemtselo letihambisana nemabhizinisi lahlukene, ngembi kwekutsi ucale ibhizinisi yakho, cala ngekuncuma kutsi luhlobo luni lwebhizinisi lofuna kuyichuba.

Tibopho tasomabhizinisi

Bosomabhizinisi banesibopho sekungenisa emafomu emtselo kanye nekukhokhela ka-SARS ngendlela lefanele futsi ngesikhatsi lesifanele.



Kukhokhelwa kwemtselo

Umtselo ungakhokhwa ngekusebentisa i-eFiling noma ngekukhokha ngco ebhange Kufanele kutsi kukhokhelwe ngesikhatsi lesifanele kute kutsi kugwenywe intalo netinhlawulo. I-SARS ayisakwemukeli kukhokhela ngeliskeke ngemuva kwenyanga yeNgongoni 2020.



Kugcina Emarekhodi

Kugcinwa kahle kwemarekhodi kukusita kutsi uchaze loko lokumenyetelwe efomini lakho lemtselo wemali lengenako nangabe i-SARS inemibuto mayelana nelwatiso lolumenyetelwe efomini lakho lemtselo. Kugcina emadokhumenti lasekelako lefana netiliphu tekutsenga, ema-invoyisi, emarisidi, emaphepha ekufaka imali ebhange kanye naletinye tincwadzi kutakusita kutsi ulawule tindzaba takho temtselo kancono futsi ucinisekise kutsi uhlala njalo utfobela temtselo.

Tinhlobo temabhezini netibopho tawo temtselo

Luhlobo lwebhezini	Kuchazwa	Tibopho temtselo
Ibhezini lengumnimunye/ Umnikati	Lisebenta ngemikhicito lemincane kantsi futsi lichutjwa lichutjwa bantfu labatisebentako. Kufaka ekhatsi emabhezini langakahleleki. Kute sidzingo sekubhalisa-Ikhomishini Yetinkampani Netebuciko Bengcondvo (CIPC).	Bhalisela Umtselo Wemalingena Yemuntfu sicu (i-PIT) bese kutsi yonkhe iminyaka udzalula imalingena yakho yeMbuyiselo yeMalingena yeBantfu labatsite (i-ITR12). Kufanele kutsi ukhokhele i-SARS ngembi kwelusuku lwemncamulajucu wekukhokha lolukhonjiswe eSatisweni seLuhlolo (i-ITA34). <ul style="list-style-type: none"> • Bhalisela i-VAT – uma ngabe uyafaneleka • Bhalisela i-PAYE – uma ngabe uyafaneleka kanye nemitselo leKhetsekile yeMabhezini Lamncane: <p>Sambamalingena, Emakoparasi Emabhezini Lamncane (i-SBC) noma i-ETI.</p> <p>Kukhokhelwa kwemitselo lokufanele kutsi ikhokhelwe.</p>
Kusebentisana/ Lubanjiswano	Bantfu lababili noma ngetulu labanenshisekelo yinye (lefananako) labahlanganela kuchuba ibhezini. Kute sidzingo sekubhalisela i-CIPC Umuntfu ngabunye utawutseliswa ngalokwehlukile ngekuya kwemasheya abo kulebhezini.	Bhalisela Umtselo Wemalingena Yemuntfu sicu (i-PIT) bese kutsi yonkhe iminyaka udzalula imalingena yakho yeMbuyiselo yeMalingena yeBantfu labatsite (i-ITR12). <p>Kufanele kutsi ukhokhele i-SARS ngembi kwelusuku lwemncamulajucu wekukhokha lolukhonjiswe eSatisweni seLuhlolo (i-ITA34).</p> <ul style="list-style-type: none"> • Bhalisela i-VAT – uma ngabe uyafaneleka • Bhalisela i-PAYE – uma ngabe uyafaneleka <p>kanye nemitselo leKhetsekile yeMabhezini Lamncane:</p> <p>Umtselo Wesambamalingena, i-SBC nom i-ETI.</p> <p>Kukhokhelwa kwemitselo lokufanele kutsi ikhokhwe.</p>
Tinkampani Letitimele/ Tahulumende noma Tinkampani Letinemkhawulo (ema-Close Corporation)	Ibhezini lehlelekile lokudzingeka kutsi ibhalise ku-CIPC kanye nekutfola yekubhalisa kwenkampani. Inkampani yehlukene nemnikati futsi umnikati kufanele kutsi bangenise Umtselo Wesambamalingena Wemuntfu sicu wabo	Kubhalisa lokutentekelako kweNkampani/Ibhezini. Umtselo Wemalingena (i-CIT) uma ubhalisa ku-CIPC futsi uma udzalula i-CIT ngemnyaka ku-ITR14 <ul style="list-style-type: none"> • Bhalisela i-VAT – uma ngabe uyafaneleka • Bhalisela i-PAYE – uma ngabe uyafaneleka <p>kanye nemitselo leKhetsekile yeMabhezini Lamncane:</p> <p>Umtselo Wesambamalingena, i-SBC nom i-ETI. Kukhokhelwa kwemitselo lokufanele kutsi ikhokhwe.</p>

Luhlobo lwebhizinisi	Kuchazwa	Tibopho temtselo
Ikoporasi	<p>Ikoporasi yakheka uma ngabe licembu lebantfu, labanenshisekelo yinye, bahlangana kute bazuze umgomo lotsite wetemnotfo, wetenhlalo noma wetemasiko, njengesitokifela, umsebenti wetekulima wemmango, njll. Ikoporasi kudzingeka kutsi ibhalise ku-CIPC Emakoporasi atseliswa njengetinkampani.</p>	<p>Buka Tinkampani Letitimele/Tahulumende noma Emakoparasi Lanemkhwulo.</p>

Sikhatsi sekubhalisela Umtselo.?



Uma sewusuyibhalisile inkampani yakho kuKhomishini yeTinkampani kanye neTintfo Tebuciko Bengcondvo (i-CIPC) lebeyikadze ibitwa ngekutsi yi-CIPRO ku-www.cipc.org.za i-SARS itawukwentela inombolonkhomba yeMtselo Wemalingena yeNkampani (i-CIT) yakho. Ummeleli wenkampani kufanele abhalise ku-SARS eFiling

kute kutsi alungise imininingwane ibe yakamuva futsi ente emathranzekshini ku-inthanethi kalula ka-SARS

Labaticashile/Umhwebi Longumnikati Yedvwana noma bantfu Labasebentisanako kudzingeka kutsi babhalisele Umtselo Wemalingena Yemuntfu sicu (i-PIT) ka-SARS ngco ngekusebentisa i-SARS eFiling.

Sibopho sakho semtselo

Umuntfu lotisebentako nobe unebhizinisi, kudzingeka kutsi ubhalise ibhizinisi yakho ka-SARS, ufake emafomu akho emtselo futsi ukhokhele imitselo ledzingekako ngesikhatsi lesifanele.

Sikhatsi sekubhalisela Umtselo Wemalingena.

Uma sewusuyibhalisile inkampani yakho kuKhomishini yeTinkampani kanye neTintfo Tebuciko Bengcondvo (i-CIPC) ku-www.cipc.org.za i-SARS itawukwentela inombolonkhomba yeMtselo Wemalingena yeNkampani (i-CIT) yakho. Ummeleli wenkampani kufanele abhalise ku-SARS eFiling kute kutsi alungise imininingwane ibe yakamuva futsi ente emathranzekshini ku-inthanethi kalula ka-SARS.

Labaticashile/Umhwebi Longumnikati Yedvwana noma bantfu Labasebentisanako kudzingeka kutsi babhalisele Umtselo Wemalingena Yemuntfu sicu (i-PIT) ka-SARS ngco ngekusebentisa i-SARS eFiling.

Tibopho tasomabhizinisi

Bosomabhizinisi banesibopho sekungenisa emafomu emtselo kanye nekukhokhela ka-SARS ngendlela lefanele futsi ngesikhatsi lesifanele. Loku akukhatsaleki kutsi uneMuntfu Losebenta Ngetemtselo noma lomunye umuntfu lophetse tindzaba takho temtselo.

Kukhokhelwa kwemtselo

Umtselo ungakhokhwa ngekusebentisa i-eFiling noma ngekukhokha ngco ebhange Kufanele kutsi kukhokhelwe ngesikhatsi lesifanele kute kutsi kugwenywe intalo netinhlawulo. I-SARS ayisakwemukeli kukhokhela ngelisheke ngemuva kweNgongoni 2020.

Kugcina Emarekhodi

Kugcinwa kahle kwemarekhodi kukusita kutsi uchaze loko lokumenyetelwe kuwo onkhe emafomu akho emtselo lafanele emalingena uma ngabe i-SARS inemibuto mayelana nelwatiso lolumenyetelwe efomini lakho lemtselo Kugcina emadokhumentu lasekelako lefana netiliphu tekutsenga, ema-inivoyisi, emarisidi, emaphepha ekufaka imali ebhange kanye naletinye tincwadzi kutakusita kutsi ulawule tindzaba takho temtselo kancono futsi ucinisekise kutsi uhlala njalo utfobela temtselo. Emarekhodi kufanele kutsi agcinwe iminyaka lesihlanu kusuka ngelusuku lwekungenisa emafomu emtselo.

Tindlela letivunanako tekutsintsana ne-SARS

Kuntsintsana ne-SARS lokunengi kutawenteka ku-inthanethi nge-SARS eFiling. Uma ngabe ungumhwebi loyedwana kantsi futsi ute Inombolonkhomba yeMtselo Wemalingena yemuntfu sicu, kufanele kutsi ucale ubhalise njengemkhokhimtselo ku-eFiling kute wente iphrofayili futsi utawubese ukhicitelwa inombolonkhomba.

Kubhalisela i-eFiling:

Vakashela iwebhusayithi yaka-SARS www.sars.gov.za bese uchafata ku-eFiling ngemuva kwaloko chafata REGISTER NOW; noma

Uma ngabe Ungumhwebi Lotimele Yedwana noma ngekubambisana - Dawuniloda i-SARS MobiApp ku-Google Play Store (i-Android) noma ku-App Store (emadivayisi e-Apple) bese uchwabata ku'REGISTER'.

Ungaphindze futsi ubuke ividiyo letsi " How to register for eFiling " kushaneli ye-YouTube ye-SARS TV.

Uma ngabe yonkhe imininingwane yakho seyivuselelwe, ikakhulu imininingwane yasebhange, imininingwane yekuchumana kanye nemmeleli wenkampani, ungabhalisela leminyane imitselo lefana ne-VAT, i-PAYE, njll ku-eFiling, ngaphandle kwekuvakashela ligatja le-SARS.

Imitselo lekhethseke lesebenta emabhizinisini lamancane

Kunetikhutsatimtselo letinengi letitfolwa ngemabhizinisi lamancane lafanelekile njengeMtselo Wesambamalingena (i-TOT), Imitselo Yemakoporasi Emabhizinisi Lamancane (i-SBC) kanye neSikhutsatimtselo Wekucashwa (i-ETI).

1. Umtselo Wesambamalingena (i-TOT)

Umtselo Wesambamalingena kuhloswe ngawo kunciphisa nekwenta kube lula kutfobela kukhokhwa kwemtselolo kanye nemtfwalo wekuphatsa kumabhizinisi lamancane lanesambamali lengenako letigidzi leti-R2,3 nobe ngaphasi kwaloko.

Luhlelo lweMtselolo Wesambamalingena luhlelo lweMtselolo Wesikhashana, lolumkhakhamunye futsi lutsatsa indzawo yeMtselolo Wemalingena, i-Vat, Umtselolo Wesikhashana, Umtselolo Wemalinzuzo kanye neMtselolo Wedividendi. Emabhizinisi lafanelekako atawumemetela futsi akhokhe umtselolo munye (1) (ngaphandle uma ngabe anendlela yekukhetha i-VAT nobe i-PAYE) futsi acala kukhokha umtselolo kuphela uma ngabe sambamali yawo semnyaka ingetulu kwe-R600 000.

Ibhizinisi lencane lebhaliwele Umtselolo Wesambamalingena ingakhetha kubhalisela i-VAT futsi.

2. Emakoporasi Emabhizinisi Lamancane (i-SBC)

Emabhizinisi Lamancane lanesambamalingena lefika etigidzini letinge-R20 angafaneleka kukhokha Umtselolo Wesambamalingena ngesilinganisomali lesehlisiwe. Uma ngabe ukhombisa kutsi uyibhizinisi lencane eFomini lakho Lekungenisa Umtselolo Wemalingena (i-ITR14) kantsi futsi uhlangatana nato tonkhe tidzingo, emazinga lancishisiwe atawusebenta ngekutentakalela. Kute sidzingo sekufaka sicelo semazinga lancishisiwe ngoba simo sakho se-SBC sitawuncunywa kusetjentiswa imininingwane yakho leku-ITR14.

Umtselolo Welinani Lelengetiwe (i-VAT)

Emabhizinisi lanemali lelinganiselwe noma lekhona mbamba lengetulu kwesigidzi sinye se-R2,3 kudzingeka kutsi abhalise futsi akhokhise i-VAT lenge-15% ekwetfulweni kwemphahla netinsita letitseliswako.

Imikhakha yekubhalisela i-VAT:

Kubhalisa lokuphococelekile	Kubhalisa ngekutikhetsela
Kudzingeka kutsi ubhalisele i-VAT uma ngabe tintfo takho letitseliswako tingetulu kwetigidzi leti-R2,3, kunanobe ngusiphi sikhatsi setinyanga leti-12 noma ulindzele kutsi tintfo takho letitseliswako titawundlula leyo mali ngekuya kwesibopho sesivumelwano lesibhaliwe.	Ungafaka sicelo sekubhalisa ngekutitsandzela noma ngabe tintfo takho letitseliswako tingaphasi kwetigidzi leti-R2,3. Sidzingo kutsi tintfo letitseliswako letentiwe kufanele tibe nguletendlule umkhawulo lomncane we-R120 000 noma kungenteka kutsi tibe ngetulu kwe-R120 000 esikhatsini setinyanga leti-12. Kubhalisela i-VAT usebentisa i-SARS eFiling kuyashesha futsi kulula.

Utselo Ngekwemholo (i-PAYE)

Umcashi lobhalisiwe noma lodzingeka kutsi abhalise e-SARS kute atfole i-PAYE naye utawudzingeka kutsi abhalise futsi akhokhe ngetulu kweminikelo yeMtselo Wekutfutukisa Emakhono (i-SDL) kanye neSikhwama Semshwalensi Wekungasebenti (i-UIF) e-SARS.

Ciniseka kutsi ubhalisa e-SARS kungakapheli emalanga lange-21 emsebenti ngemuva kwekuba ngumcashi, susa i-PAYE ne-UIF emiholweni yetisebenti takho noma emiholweni bese uyikhokhela ka-SARS njalo ngenyanga. Letinkhokhelo kufanele kutsi tenteke kungakapheli emalanga lasikhombisa (7) ngemuva kwekuphela kwenyanga. Uma ngabe imiholo yetisebenti ingetulu kwemikhawulo lencunyiwe.

Umtselo Wesikhashana

Tonkhe tinkampani tibhaliswe ngekutentakalela mayelana neMtselo Wesikhashana ngemuva kwekubhalisela Umtselo Wesambamalingena Yenkampani. Bantfu labanebhizinisi lelincane futsi labahola imali kulebhizinisi, ngaphandle kwemholo, kufanele babhalisele Umtselo Wesikhashana. Kufanele ugcwalise futsi ungenise Lifomu Lekukhokha Umtselo Wesikhashana (i-IRP6) kabili ngemnyaka bese ukhokha imalingena yakho lelinganiselwe.

Lelifomu lekungenisa umtselo lingafakwa ngekusebentisa i-eFiling ye-SARS. Uma ngabe ubhalisele Umtselo Wesambamalingena, awudzingi kungenisa i-IRP6.

Umtselo Wemalingena Yenkampani (i-CIT)

Tinkampani kufanele timemetele imali yato lengenako njalo ngemnyaka ngekutsi tingenise Lifomu Lemtselo Wemalingena Yenkampani (i-ITR14) uma kubhaliswa kwato sekuphotfuliwe. Lesimemetelo kufanele sibe ngulesinembako, sisho yonkhe imali lengenako kanye netindleko kute kutsi kugwenywe kuhlolwa kwemtselo ngetulu noma ngaphasi. Kulomnyaka wekuhlola lophela mhla tinge-31 Indlovulencane 2023 noma ngemuva kwaloko, lizinga leMtselo Wemalingena Wetinkampani linge-27% (ngaphambilini belinge-28%).

Tikhatsi tekungena emafomu emtselo ngeluhlobo lwemtselo

Luhlobo lwemtselo	Imvamisa yekungenisa	Lifomu Lemtselo	Emanotsi
Umtselo Wemalingena Yenkampani (i-CIT)	Kanye ngemnyaka ngekuphela kwemnyakatimali wenkampani.	i-ITR14	Lenkampani inetinyanga leti-12 tekutsi ingenise i-ITR14 ngemuva kwekuphela kwemnyakatimali. Kuphela kwemnyakatimali kukhonjisiwe esitifiketini sekubhaliswa kwenkampani lesivela ku-CIPC.
Umtselo Wemalingena Yemuntfu sicu (webantfu labatisebentako)	Kanye ngemnyaka njengobe kumemetelwe yi-SARS ngesikhatsi sekungenisa emafomu emtselo.	i-ITR12	Bahwebi labangabodvwana labatisebentako kanye nebantfu labasebentisanako kufanele bamemetele imalingena yemabhizinisi abo ku-ITR12.

Luhlobo lwemtselo	Imvamisa yekun-genisa	Lifomu Lemtselo	Emanotsi
i-VAT	Njalo ngetinyanga letimbili (2) ngembi kwamhla tinge-25	i-VAT201	Sikhatsi sitawubekwa ngesikhatsi sekubhalisa, futsi letinye tinkampani tingadzingeka kutsi tingenise njalo ngenyanga.
i-PAYE	Njalo ngenyanga mhla ti-7 nobe ngembi kwakhe.	i-EMP201	Lesicelo kufanele sifakwe kungakapheli emalanga lasikhombisa (7) ngemuva kwenyanga lapho sisebenti sancutselwa umtselo.
Umtselo Wesikhashana	Kabili ngemnyaka.	i-IRP6	Mayelana netinkampani: Kungenisa kwekucala kufanele kutsi kwentiwe ngetinyanga letisitfupha (6) kusukela ekucaleni kwemnyakatimali. Kungeniswa kwesibili kufanele kutsi kwentiwe ekupheleni kwemnyakatimali wakho. Kubantfu ngamunye: kuhanjiswa kwekucala kufanele kube mhla tinge-30 Indlovana, bese kungeniswa kwesibili kufanele kube mhla tinge-28/9 Indlovulencane njalo ngemnyaka.
Umtselo Wesambamalingena	Kanye ngemnyaka.	i-TT03	Kungeniswa kwemafomu emtselo wesambamalingena kwentiwa kanye ngemnyaka ngekuhambisana nekuphela kwemnyakatimali wenkampani noma kungeniswa kwemafomu emtselo wemalingena yemnyaka, emkhatsini wamhla lu-1 Indlovulencane kanye namhla tinge-31 Indlovulencane yemnyaka lolandzelako kubantfu ngabanye.
Umcashi kwenta kuhambelane	Ekupheleni kweMphala kanye nasekupheleni kweNkhwekhweti.	I-EMP501	Kungeniswa kwekucala kwesikhashana kufanele kwentiwe ekupheleni kwenyanga yeMphala bese kwegucina kwentiwa ekupheleni kwenyanga yeNkhwenkhweti.

MATIKHIPHECALENI: Lolwatiso lolucuketfwe kulelikhasi lwentelwe kukhomba indlela kuphela futsi alutsatfwa ngekutsi sitsatsiselo, futsi alusilo nemtsetfomgomo losibopho. Lolwatiso alutsatsi indzawo yemtsetfo futsi bafundzi balo labanekungabata mayelana nanoma nguyiphi incenye yalolwatiso lolubekwe kulelikhasi kufanele kutsi bafundze umtsetfo lofanele noma-ke bafune umbono wemtsetfo emuntfwini lofanele.

Mayelana nelwatiso lolubanti ungavakashela –

- likhasi letemabhezini Lamancane kuwebhusayithi yaka-SARS ku-www.sars.gov.za.
- Shayela SARS Contact Centre ku- 0800 007277.
- Hlela ucele sikhatsi sekuya egatjeni laka-SARS ngeluhlelo lwe-eBooking ku-www.sars.gov.za
- Uma ngabe ushaya ungaphandle kweNingizimu Afrika, ku: +27 11 602 2093 (emkhatsini wensimbi ye-8 ekuseni nensimbi ye-4 ntsambama Sikhatsi saseNingizimu Afrika).

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