



SMALL BUSINESS

ESSENTIAL TAX GUIDE (Setswana)



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SARS
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Kaelo e e Botlhokwa ya SARS ka Tsa Lekgetho la Dikgwebopotlana

Kaelo eno e tlamela Dikgwebopotlana, tsa Bogolo Jo bo Mo Magareng le Tse Dinnye (di SMME) ka tshedimosetso e e mosola le maikarabelo a tsone a a amanang le go ikwadisetsa lekgetho, go romela matsibogelo a lekgetho, le go duela Lefapha la Ditirelo tsa Lekgetho Tsa Aforika Borwa (SARS). Gape e akaretsa tshedimosetso ka makgetho a mofuta e e farologaneng e o tshwanelwang ke go e duela go ikaegile ka gore kgwebo ya gago ke ya bogolo jo bo kae le gore ke ya mofuta ofe.

Ka ntlha ya maikarabelo a a farologaneng a semolao le a lekgetho a a amanang le ditsamaiso tse di farologaneng tsa kgwebo, go botlhokwa go tlhomamisa mofuta wa setheo se o batlang go se tlhoma pele o simolola ditiro tsa gago tsa kgwebo.

Maikarabelo a mong wa kgwebo

Beng ba dikgwebo ba na le maikarabelo a go romela matsibogelo a lekgetho le go duela SARS ka nepagalo le ka nako.

Dituelo tsa lekgetho



Dituelo tsa lekgetho di ka dirwa ka eFiling kgotsa ka go fetisetsa madi ka tlhamalalo mo bankeng. Dituelo di tshwanetse go dirwa ka nako go tla morokotso le dituediso-kotlhao. Morago ga Sedimonthole 2020, SARS ga e kitla e tlhola e amogela dituelo ka tšheke.

Go boloka direkoto



Go boloka direkoto sentle go go thusa go tlhalosa gore go begwa eng mo letsibogelong la gago la lekgetho la madi a lotseno fa SARS e na le dipotso ka tshedimosetso e e begilweng mo letsibogelong la gago. Go boloka ditokomane tse di tšhegetsang bosupi jaaka diselipi tsa dilo tse o di rekileng, manaanetheko, dirasiti, diselipi tsa go diposita madi mo bankeng le ditokomane tse dingwe tse di tla go thusang go berekana le merero ya gago ya lekgetho botoka le go tlhomamisa gore o lkobela melao ya lekgetho.

Mefuta ya kgwebo le maikarabelo ka lekgetho

Mefuta ya dikgwebo	Tlhaloso	Maikarabelo ka lekgetho
Motho yo o Tsamaisang Kgwebo a le Nosi/Mong wa kgwebo	<p>Ke kgwebo e potlana mme e tsamaisiwa</p> <p>Ke batho ba ba iperekang. E akaretsa</p> <p>dikgwebo tse e seng tsa semmuso. Ga e na dipatlafalo tsa</p> <p>go kwadisa Setlamo kwa</p> <p>Khomišineng ya Ditlamo le Diithamelo (CIPC).</p>	<p>Ikwadisetse Lekgetho la Lotseno lwa Motho (PIT)</p> <p>mme o bege lotseno lwa gago lwa kgwebo ngwaga le ngwaga</p> <p>mo Letsibogelong la Lekgetho la Lotseno lwa Batho (ITR12). O tshwanetse go duela SARS pele ga</p> <p>Letlha le go tswalelwang ka lone la go duela le le bontshitsweng go</p> <p>Kitsiso ya Tshekatsheko (ITA34).</p> <ul style="list-style-type: none"> • Ikwadisetse VAT – fa o tshwanelega • Ikwadisetse PAYE – fa o tshwanelega <p>Le makgetho a a Kgethegileng a Dikgwebopotlana:</p> <p>Lekgetho la Tšhelete e e Tseneng, Ditlamo Tsa Dikgwebopotlana (SBC) kgotsa ETI.</p> <ul style="list-style-type: none"> • Tuelo ya makgetho a a tshwanetseng go duelwa.
Kgwebisano	<p>Batho ba babedi kgotsa go feta ba ba nang le</p> <p>mokgele o o tshwanang ba kopana mmogo go tsamaisa kgwebo. Ga go na</p> <p>dipatlafalo tsa go ikwadisa kwa lefapheng la CIPC Mogwebisani</p> <p>mongwe le mongwe o tla kgethisiwa kwa thoko go ya ka</p> <p>poelo e a nang le yone mo kgwebong.</p>	<p>Ikwadisetse Lekgetho la Lotseno lwa Motho (PIT)</p> <p>mme o bege lotseno lwa gago lwa kgwebo ngwaga le ngwaga</p> <p>mo Letsibogelong la Lekgetho la Lotseno lwa Batho ka Bongwe (ITR12).</p> <p>O tshwanetse go duela SARS pele ga</p> <p>letlha le go tswalelwang ka lone la go duela le le bontshitsweng go</p> <p>Kitsiso ya Tshekatsheko (ITA34).</p> <ul style="list-style-type: none"> • Ikwadisetse VAT – fa o tshwanelega • Ikwadisetse PAYE – fa o tshwanelega <p>Le makgetho a a Kgethegileng a Dikgwebopotlana:</p> <p>Lekgetho la Tšhelete e e Tseneng, SBC kgotsa ETI.</p> <ul style="list-style-type: none"> • Tuelo ya makgetho a a tshwanetseng go duelwa

Mefuta ya dikgwebo	Tlhaloso	Maikarabelo ka lekgetho
<p>Ditlamo Tsa Poraefete/tsa Puso</p> <p>Companies</p> <p>Kgotsa</p> <p>Setlamo sa Mokopelwa</p>	<p>Kgwebo ya semmuso e e tshwanetseng go Kwadisiwa kwa CIPC le go newa</p> <p>nomore-ikwadiso. Setlamo</p> <p>ga se a golagana le mong wa sone mme mong wa sone o kopiwa go romela Lekgetho la Lotseno lwa</p> <p>Motho.</p>	<p>Lekgetho la Lotseno lwa Dikgwebo (CIT) le tshwanetse go kwadisiwa fa go kwadisiwa kgwebo kwa CIPC le go bega CIT ngwaga le ngwaga mo ITR14</p> <ul style="list-style-type: none"> • Ikwadisetse VAT – fa o tshwanelega • Ikwadisetse PAYE – fa o tshwanelega <p>Le makgetho a a Kgethegileng a Dikgwebopotlana:</p> <p>Lekgetho la Tšhelete e e Tseneng, SBC kgotsa ETI.</p> <ul style="list-style-type: none"> • Tuelo ya makgetho a a tshwanetseng go duelwa
<p>Setlamo-Tlhakanelwa</p>	<p>Setlamo-tlhakanelwa se bopiwa fa setlhophisa batho, ba ba nang le mekgele e e tshwanang, ba kopana mmogo</p> <p>go fitlhelela mokgele o o rileng wa ikonomi, wa loago kgotsa</p> <p>wa setso, jaaka motshedisano, kgwebo</p> <p>ya temothuo mo baaging, jalo le jalo. Setlamo-Tlhakanelwa</p> <p>se tshwanetse go kwadisiwa kwa CIPC.</p> <p>Ditlamo-Tlhakanelwa di a kgethisiwa jaaka ditlamo.</p>	<p>Leba Ditlamo tsa Poraefete/tsa Puso kgotsa Ditlamo tsa Mokopelwa</p>

O ka ikwadisetsa lekgetho leng.?



Fa o sena go kwadisa Setlamo sa gago kwa Khomišineng ya Setlamo le Diiitlhamelo (CIPC) e pele e neng e bidiwa CIPRO mo webosaeteng ya www.cipc.org.za, SARS e tla go naya nomoretshupetso ya Lekgetho la Lotseno lwa Setlamo (CIT) . Moemedi wa setlamo o tla tshwanelwa ke go se kwadisa mo SARS eFiling go tlhabolola tshedimosetso le go dirisana le SARS kwantle ga matsapa ape a dirisa porokeramo ya eleketeroniki.

Motho yo o Iperekang/Motho yo o Tsamaisang Kgwebo a le Nosi kgotsa batho ba ba tsenetseng Kgwebisano ba tshwanetse go ikwadisetsa Lekgetho la Lotseno lwa Motho (PIT) ka tlhamalalo kwa SARS ka eFiling ya SARS.

Maikarabelo a gago ka lekgetho

Fa o le motho yo o iperekang kgotsa o na le kgwebo, o tshwanetse go kwadisa kgwebo ya gago kwa SARS, o romele matsibogelo a gago a lekgetho le go duela makgetho a a tlhokegang ka nako.

O ka ikwadisetsa leng lekgetho la Lotseno.

Fa o sena go kwadisa Setlamo sa gago kwa Khomišineng ya Setlamo le Diiitlhamelo (CIPC) mo www.cipc.org.za, SARS e tla go naya nomoretshupetso ya Lekgetho la Lotseno lwa Setlamo (CIT) . Moemedi wa setlamo o tla tshwanelwa ke go se kwadisa mo SARS eFiling go tlhabolola tshedimosetso le go dirisana le SARS kwantle ga matsapa ape a dirisa porokeramo ya eleketeroniki.

Motho yo o Iperekang/Motho yo o Tsamaisang Kgwebo a le Nosi kgotsa batho ba ba tsenetseng Kgwebisano ba tshwanetse go ikwadisetsa Lekgetho la Lotseno lwa Motho (PIT) ka tlhamalalo kwa SARS ka eFiling ya SARS.

Maikarabelo a mong wa kgwebo

Beng ba dikgwebo ba na le maikarabelo a go romela matsibogelo a bone a lekgetho le go duela SARS ka nepagalo le ka nako. Ga go kgathalesege gore a o na le Modiredi wa Tsa Lekgetho mongwe o sele yo o go thusang ka merero ya gago ya lekgetho.

Dituelo tsa lekgetho

Dituelo tsa lekgetho di ka dirwa ka eFiling kgotsa ka go fetisetsa madi ka tlhamalalo mo bankeng. Dituelo di tshwanetse go dirwa ka nako go tla morokotso le dituediso-kotlha. Morago ga Sedimonthole 2020, SARS ga e kitla e tlhola e amogela dituelo ka tšheke.

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Go boloka direkoto sentle go go thusa go tlhalosa gore go begwa eng mo letsibogelong la gago la lekgetho la madi a lotseno fa SARS e na le dipotso ka tshedimosetso e e begilweng mo letsibogelong la gago. Go boloka ditokomane tse di tshegetsang bosupi jaaka diselipi tsa dilo tse o di rekileng, manaanetheko, dirasiti, diselipi tsa go diposita madi mo bankeng le ditokomane tse dingwe tse di tla go thusang go berekana le merero ya gago ya lekgetho botoka le go tlhomamisa gore o ikobela melao ya lekgetho. Direkoto di tshwanetse go bolokwa dingwaga di le tlhano go simolola ka letlha la go romelwa ga letsibogelo la lekgetho.

Ditsela tse di seng matsapa tsa go dirisana le SARS

Bontsi jwa ditsela tsa gago tsa go dirisana le SARS e tla nna ka eFiling ya SARS. Fa o le motsamaisa kgwebo o le nosi mme o sena Nomoretshupetso ya Lekgetho, o tshwanetse go ikwadisa pele jaaka moduelalekgetho ka eFiling go tlhama porofaele, mme o tla nwa nomoretshupetso ya lekgetho.

Go ikwadisetsa eFiling:

- Tseno mo webosaeteng ya SARS ya www.sars.gov.za o bo o tobetsa eFiling morago ga moo, tobetsa REGISTER NOW; kgotsa fa o le Motho yo o Tsamaisang Kgwebo a le Nosi kgotsa o le mo Kgwebisanong le ba bangwe - Laisolola MobiApp ya SARS go tswa mo Google Play Store (Android) kgotsa App Store (didirisiwa tsa Apple) o bo o konya mo go 'REGISTER' .

Gape o ka nna wa lebelela bidio ya "How to register for eFiling" mo kanaleng ya SARS TV YouTube.

Fa tshedimosetso yotlhe ya gago e sena go tsenngwa, segolobogolo dintlha tsa banka, dintlha tsa go ikgolaganya le wena le tsa baemedi ba setlamo, o ka nna wa ikwadisetsa makgetho a mangwe a a jaaka VAT PAYE, jj. mo eFiling, kwantle ga go ya kwa lekaleng la SARS.

Makgetho a mangwe a a kgethegileng a dikgwebopotlana

Go na le dithotloetso di le mmalwa tsa lekgetho tse di dirang gore dikgwebopotlana di tshwanelegele lekgetho jaaka Lekgetho la Tšhelete e e Tseneng (TOT), Makgetho a Setlamo sa Kgwebopotlana (SBC) le Thotloetso ya Lekgetho la Bathapiwa (ETI).

1. Lekgetho la Tšhelete e e Tseneng (TOT)

Boikaelelo jwa Lekgetho la Tšhelete e e Tseneng ke go fokotsa le go tlhofofatsa mekgwa ya go ikobela melawana ya lekgetho le go tlhofofatsa matsapa a tiro ya tsamaiso ya dikgwebopotlana ya tšhelete e e tseneng ya ngwaga le ngwaga ya R2,3 milione kgotsa ka fa tlase ga yone.

Tsamaiso ya Lekgetho la Tšhelete e e Tseneng ke tsamaiso e le nngwe ya lekgetho mme e emisetsa Lekgetho la Madi a Lotseno, VAT, Lekgetho la Nakwana, Lekgetho la Dipoloa Tsa Matlotlo le Lekgetho la Dikarolelo. Dikgwebo tse di tshwanelegang di tla bega le go duela lekgetho le le lengwe (1) (ntle le fa di dira jalo ka tlhopho ya VAT kgotsa ya PAYE) di bo di sim-VAT noma i-PAYE) bese eqala ukukhokha uma inzuzo yonyaka yedlula ku-R600 000.

Kgwebopotlana e e kwadiseditsweng lekgetho la Tšhelete e e tseneng e ka tlhopho go ikwadisetsa VAT le yone.

2. Setlamo sa Kgwebopotlana (SBC)

Dikgwebopotlana tse di nang le tšhelete e e ya ngwaga le ngwaga e e fitlhang go R20 milione di ka nna tsa tshwanelegela go duela Lekgetho la Lotseno ka reiti ya lekgetho e e fokoditsweng. Fa o supa gore o kgwebopotlana mo Letsibogelong la gago la Lekgetho la Lotseno (ITR14), e bile o fitlhelela dipatlafalo tsothle, go tla tsenngwa dikelo tse di fokoditsweng. Ga go tlhokege gore o dire kopo ya go tsenyediwa dikelo tse di fokoditsweng ka gone boemo jwa gago jwa SBC bo tla tlhotlhomisiwa go dirisiwa tshedimosetso ya ITR14.

Lekgetho la Boleng jo bo Okeditsweng (VAT)

Go lebeletswe gore dikgwebo tsa tšhelete e e tseneng e e fopholeditsweng kgotsa e go itsiweng gore ke bokae kgotsa e e fetang R2,3 milione di ikwadise le gore di duedise VAT ya 15% mo dithotong le mo ditirelong tse di kgethisegang.

Dikarolo tsa go ikwadisetsa VAT:

Ikwadiso e e patelediwang

Go lebeletswe gore o ikwadisetse VAT fa dithoto tsa gago tse di kgethisegang di feta R2.3 milione, mo lobakeng lope fela lwa dikgwedi di le 12 kgotsa fa o belaela gore dithoto tsa gago tse di kgethisegang di tla feta selekanyo seo go ya ka konteraka e e kwadilweng e e go tlamang.

Ikwadiso ya boithaopo

O ka nna wa dira kopo ya ikwadiso e e ithaopelwang le fa dithoto tsa gago tse di kgethisegang, di le ka fa tlase ga R2,3 milione. Patlafalo ke gore dithoto tsa gago tse di kgethisegang tse di rekisitsweng di tshwanetse go bo di setse di fetile selekanyo-potlana sa R120 000 kgotsa go na le kgonego ya gore di fete R120 000 mo lobakeng lwa dikgwedi di le 12. Go ikwadisetsa VAT o dirisa eFiling ya SARS go bonako e bile ga go matsapa.

Lekgetho la Duela fa o Amogela (PAYE)

Mothapi yo o ikwadisitseng kgotsa yo go tlhokegang gore a ikwadisetse PAYE kwa SARS gape o tshwanelwa ke gore a ikwadisetse go duela Lekgethwana la Thuto ya Dikgono tsa Tiro (SDL) le Letlole la Inshoreense ya Bathokatiro (UIF) gore a di duele SARS.

Tlhomamisa gore o ikwadisa kwa SARS mo malatsing a le 21 fa o sena go nna mothapi, le gore o goga madi a PAYE le a UIF mo disalaring tsa bathapiwa ba gago kgotsa mo megolông ya bone mme o di duele SARS ka kgwedi. Dituelo tseno di tshwanetse go dirwa mo malatsing a le supa (7) morago ga bokhutlo jwa kgwedi. Fa disalari tsa bathapiwa di feta selekanyo se se beilweng.

Lekgetho la Nakwana

Zonke izinkampani zibhaliseka ngokuzenzekelayo kuNtela yesiKhashana uma ubhalisela iNtelangeno Yenkampani. Abantu abanebhizinisi elincane abanengeniso abalithola kuleli bhizinisi, phezu komholo, kumele babhalisele iNtela yesiKhashana. Kumele ugcwalise bese uthumela amaphepha enkokhelo yentela yesikhashana (IRP6) kabili ngonyaka bese ukhokha lokhu ocabangela ukuthi kuzoba yingeniso lakho.

Lawa maphepha angabuyiswa ngokusebenzisa i-SARS eFiling. Kodwa-ke uma ubhalisele iNtela Yesambamalingeno sebhizinisi, asikho isidingo sokuthumela i-IRP6.

Lekgetho la Lotseno lwa Kgwebo (CIT)

Ditlamo di tshwanetse go bega lotseno lwa tsone gangwe ka ngwaga ka go romela Letsibogelo la Lekgetho la Lotseno lwa Setlamo (ITR14) fa ikwadiso yotlhe ya tsone e weditswe. Dilo tse ba di begang di tshwanetse tsa bo di nepagetse, ba umake lotseno lotlhe le ditshenyegelo gore ba se ka ba kgethisiwa selekanyo se se feteletseng kgotsa ba se ka ba kgethisiwa selekanyo se se kwa tlase ga se se tshwanetseng. Mo ngwageng wa tshekatsheko o o khutlang ka, kgotsa morago ga 31 Mopitlwe 2023, kelo ya Lekgetho la Lotseno lwa Ditlamo ke 27% (pele e ne e le 28%).

Dinako Tsa Go Romela Matsibogelo a Lekgetho go ya ka mefuta ya one

Mofuta wa lekgetho	Makgetlo a go romelwa ga lekgetho	Foromo ya Lekgetho	Dintlha
Lekgetho la lotseno lwa Setlamo (CIT)	Gangwe ka ngwaga ka nako ya bokhutlo jwa ngwaga wa ditšhelete wa setlamo	ITR14	Setlamo se na le dikgwedi di le 12 go romela ITR14 morago ga bokhutlo jwa ngwaga wa ditšhelete. Bokhutlo jwa ngwaga wa ditšhelete bo supywa mo setifikeiting sa go kwadisiwa ga setlamo kwa CIPC.

Mofuta wa lekgetho	Makgetlo a go romelwa ga lekgetho	Foromo ya Lekgetho	Dintlha
Lekgetho la Lotseno lwa Motho (la batho ba ba iperekang)	Gangwe ka ngwaga ka kit-siso e e dirwang ke SARS ka setlha sa go romelwa ga diforomo tsa lekgetho	ITR12	Batho ba ba Tsamaisang Kgwebo ba le Bosi, ba ba iperekang le batho ba ba tsenetseng kgwebisano ba tshwanetse go bega lotseno lwa kgwebo ya bone mo foromong ya bone ya ITR12.
VAT	Morago ga dikgwedi di le pedi (2) pele ga di 25	VAT201	O tla newa nako ya go dira jalo fa o ikwadisa, mme ditlamo dingwe di ka nna tsa kopiwa go romela pego ya tsone kgwedi le kgwedi.
PAYE	Kgwedi le kgwedi ka kgot-sa pele ga di 7	EMP201	E tshwanetse go romelwa malatsi a le supa (7) morago ga kgwedi e lekgetho le gogil-weng ka yone mo mothapiweng.
Lekgetho la Nakwana	Gabedi ka ngwaga	IRP6	La ditlamo: Thomelo ya ntlha ya lone e dirwa dikgwedi di le thataro (6) morago ga tshimologo ya ngwaga wa ditšhelete. Thomelo ya bobedi ya lone e dirwa kwa bokhutlong jwa ngwaga wa gago wa ditšhelete.
Lekgetho la Tšhelete e e Tseneng	Gangwe ka ngwaga	TT03	Go romelwa ga matsibogelo a lekgetho la tšhelete e e tseneng go dirwa gangwe ka ngwaga go tsamaisana le bokhutlo jwa ngwaga wa ditšhelete wa setlamo kgotsa go romelwa ga matsibogelo a lekgetho la lotseno lwa ngwaga le ngwaga, fa gare ga di 1 Phukwi le di 31 Ferikgong wa ngwaga o o latelang fa e le la batho ka bongwe.
Mothapi Tsamaelano ya matlole	Kwa bokhutlong jwa Diphlane le jwa Motsheganong	EMP501	Thomelo ya ntlha ya nakwana e dirwa kwa bokhutlong jwa Diphlane le thomelo ya bofelo kwa bokhutlong jwa Motsheganong.

NTLHA YA GO ITHOLA BOIKARABELO Boikaelelo jwa tshedimisetso e e mo pampitshaneng eno ke jwa go go kaela fela mme ga e lejwe e le kaelo ya semolao, e bile ga se molao o o tlamang ope. Tshedimisetso eno ga e tseele molao sebaka mme babadi ba ba nang le dipelaelo dingwe ka karolo epe ya tshedimisetso e e bontshitsweng mo pampitshaneng eno ba tshwanetse go leba molao o o maleba kgotsa ba kope kakantsho ya semmuso mo mothong yo o tshwanelegang ka botlalo.

Go bona tshedimisetso go ya pele o ka nna wa –

- Leba tsebe ya Dikgwebopotlana mo webosaeteng ya SARS www.sars.gov.za.
- Leletsa Senthara e go ka Ikgolaganngwang le Yone ya SARS mo nomoreng ya 0800 007277.
- Dira peelano-nako kwa lekaleng la SARS ka porokeramo ya rona ya eBooking mo atereseng ya www.sars.gov.za.
- Fa o letsa o le kwa moseja, o leletsa +27 11 602 2093 (letsa fa gare ga 8am le 4pm nako ya Aforika Borwa).

Contact Us



e-Contact

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