



SMALL BUSINESS

ESSENTIAL TAX GUIDE (IsiXhosa)



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SARS
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Isikhokelo seRhafu esiBalulekileyo se-SARS kwiShishini elincinci

Esi sikhokelo sibonelela ngolwazi oluluncedo kumashishini amancinci, akhasayo (ii-SMME) kunye neembopheleleko zawo zerhafu ezinxulumene nokubhaliswa kwerhafu, ukufakwa kweengxelo zerhafu, kunye nentlawulo kwiNkonzo yeNgeniso yaseMzantsi Afrika (i-SARS). Sikwabandakanya ulwazi malunga neentlobo ezahlukeneyo zerhafu onoxanduva lwazo ngokuxhomekeke kubukhulu kunye nohlobo lweshishini lakho.

Kubalulekile ukuchonga uhlobo lweshishini ofuna ukuluseka phambi kokuqala ukusebenza kwakho, kuba iintlobo ezahlukeneyo zezoshishino zineembopheleleko ezahlukeneyo zomthetho kunye nerhafu.

Uxanduva lomnini-shishini

Abanini-mashishini banoxanduva lokuhambisa nokuhlawula irhafu kwiSARS ngokuchanekileyo nangexesha.



Intlawulo zerhafu

Intlawulo zerhafu zingenziwa ngokusebenzisa i-eFiling okanye ngokuthumela ngqo ebhankini. Intlawulo mazihlawulwe ngexesha ukuze kuthintelwe inzala kunye nezohlwayo. I-SARS ayisayi kwamkela intlawulo yetshekhi emva kukaDisemba 2020.

Ukugcina iirekhodi



Ukugcina iirekhodi kakuhle kukunceda uchaze oko kubhengezwe kwingxelo yakho yerhafu yengeniso xa i-SARS inemibuzo malunga nolwazi olubhengezwe kwingxelo yakho. Ukugcina amaxwebhu axhasayo afana neziliphu zokuthengisa, ii-invoyisi, iirisithi, iziliphu zedipozithi yebhanki kunye namanye amaxwebhu kuya kukunceda ulawule imicimbi yakho yerhafu ngcono kwaye uqinisekise ukuba uhlala uthobela irhafu.

lintlobo zeshishini neembopheleleko zerhafu

lintlobo zeshishini	Inkcazo	Iimbopheleleko zerhafu
Umthengisi omnye/ Umnini	Isebenza kwinqanaba elincinci kwaye iqhutywa ngabantu abazisebenzelayo. Kubandakanya amashishini angekho sesikweni. Akukho mfuneko yokubhalisa kwiNkampani nakwiKomishinala Yeenkampani (i-CIPC).	Bhalisela iRhafu yeNgeniso yoBuqu (i-PIT) kwaye ubhengeze ishishini lakho rhoqo ngonyaka ingeniso kwiNgxelo yeRhafu yeNgeniso yabantu ngabanye (ITR12). Kufuneka uhlawule i-SARS ngaphambi kokuba umhla wokugqibela wokuhlawula uboniswe kwiakhawunti yakho Isaziso soVavanyo (ITA34). <ul style="list-style-type: none"> • Bhalisela i-VAT – ukuba uyafaneleka • Bhalisela i-PAYE – ukuba uyafaneleka kunye neerhafu ezikhethekileyo zamaShishini amaNcinci: <ul style="list-style-type: none"> • Irhafu Yengeniso, Umdibaniselwano Washishini amancinane(i-SBC) okanye i-ETI. • Ukuhlawulwa kwerhafu efunekayo.
Ubudlelwane	Abantu ababini okanye ngaphezulu abanomdla omnye nabadityaniswa kukuqhuba ishishini. Akukhomfuneko yokubhalisa kwi-CIPC. Iqabane ngalinye liza kuhlawulisa irhafu ngokwahlukeneyo ngokwe kwisabelo salo kwishishini.	Bhalisela iRhafu yeNgeniso yoBuqu (i-PIT) kwaye ubhengeze ishishini lakho rhoqo ngonyaka ingeniso kwiNgxelo yeRhafu yeNgeniso ye Abantu ngabanye (ITR12). Kufuneka uhlawule i-SARS ngaphambi kokuba umhla wokugqibela wokuhlawula uboniswe kwiakhawunti yakho Isaziso soVavanyo (ITA34). <ul style="list-style-type: none"> • Bhalisela i-VAT – ukuba uyafaneleka • Bhalisela i-PAYE – ukuba uyafaneleka kunye neerhafu ezikhethekileyo zamaShishini amaNcinci: <ul style="list-style-type: none"> • Irhafu yeTurnover, i-SBC okanye i-ETI. • Intlawulo yerhafu efunekayo.
Iinkampani Zabucala/ Zoluntu okanye Amaqumrhu Abucala	Ishishini elisemthethweni elifunekayo bhalisa kwi-CIPC uze ufumane inombolo yobhaliso lwenkampani. Le nkampani yahlukile kumniniyo kwaye umniniyo kufuneka angenise iNgeniso yoBuqu Irhafu.	Ubhaliso oluzenzekelayo lweNkampani Irhafu Yengeniso (CIT) xa ubhalisa kwi I-CIPC kwaye ibhengeze i-CIT rhoqo ngonyaka kwi-ITR14 <ul style="list-style-type: none"> • Bhalisela i-VAT – ukuba uyafaneleka • Bhalisela i-PAYE – ukuba uyafaneleka kunye neerhafu ezikhethekileyo zamaShishini amaNcinci: <ul style="list-style-type: none"> • Irhafu yeTurnover, i-SBC okanye i-ETI. • Intlawulo yerhafu efunekayo

Iintlobo zeshishini	Inkcazo	Iimbopheleleko zerhafu
Intsebenziswano	<p>-Cooperative iyasekwa xa iqela labantu, abanomdla ofanayo, beyinxalenye yezicwangciso ezithile zoqoqosho, zentlalo okanye injongo yenkcubeko, njengestokvel, ishishini loluntu lezolimo, njl. Ishishini loluntu kufuneka libhalise kwi-CIPC.</p> <p>Iinkampani ezisebenzisanayo zihlawuliswa irhafu njengeenkampani.</p>	<p>Jonga kwiinkampani zabucala/ zikawonkewonke okanye uvale Iinkampani</p>

Ubhalisela nini irhafu?



Xa ubhalise inkampani yakho kwiKhomishini yeNkampani kunye nePropathi yoBuchule (i-CIPC) eyayisakuba yi-CIPRO ku-www.cipc.org.za, i-SARS iya kukwenzela ngokuzenzekelayo inombolo yeRhafu yeNgeniso yeNkampani (i-CIT). Ummeli wenkampani kufuneka emva koko ebhalise kwi-SARS eFiling ukuze ahlaziye ulwazi aze athengiselane nge-elektroniki nangokulula ne-SARS.

Umntu oziqeshileyo/othengisa yedwa okanye abantu abangamaqabane kufuneka babhalisele iRhafu yeNgeniso yoBuqu (i-PIT) ngqo kwi-SARS nge-SARS eFiling.

Isibophelelo sakho serhafu

Ukuba ungumntu ozisebenzelayo okanye uneshishini, kufuneka ubhalise ishishini lakho kwi-SARS, ufake iingxelo zakho zerhafu kwaye uhlawule irhafu efunekayo ngexesha.

Ubhalisela nini irhafu yengeniso.

Xa ubhalise inkampani yakho kwiKhomishini yeNkampani kunye nePropathi yoBuchule (i-CIPC) ku-www.cipc.org.za, i-SARS iya kukwenzela ngokuzenzekelayo inombolo yesalathiso yeRhafu yeNgeniso yeNkampani (i-CIT). Ummeli wenkampani kufuneka emva koko abhalise kwi-SARS eFiling ukuze ahlaziye ulwazi aze athengiselane nge-elektroniki nangokulula ne-SARS.

Umntu oziqeshileyo/othengisa yedwa okanye abantu abakwi-partnership kufuneka babhalisele iRhafu yeNgeniso yoBuqu (i-PIT) ngqo kwi-SARS nge-SARS eFiling.

Uxanduva lwerhafu lomnini-shishini

Abantu abanamashishini banoxanduva lokufaka kunye nokwenza intlawulo kwi-SARS ngokuchanekileyo nangexesha. Oku kwenzeka nokuba unengcali yerhafu okanye omnye umntu ophatha imiba yakho yerhafu.

lintlawulo zerhafu

lintlawulo zerhafu zingenziwa ngokusebenzisa i-eFiling okanye uthumele ngqo ebhankini. Lintlawulo mazihlawulwe ngexesha ukuze kungabikho iindleko zenzala kunye nezohlwayo. I-SARS ayisayamkeli intlawulo yetshekhi emva kukaDisemba 2020.

Ukugcina iirekhodi

Ukugcina iirekhodi kakuhle kukunceda uchaze oko kubhengezwe kuzo zonke iingxelo zakho zerhafu ezifanelekileyo xa i-SARS inemibuzo malunga nolwazi olubhengezwe kwingxelo yakho. Ukugcina amaxwebhu axhasayo afana neziliphu zokuthengisa, ii-invoyisi, iirisithi, iziliphu zedipozithi yebhanki namanye amaxwebhu kuya kukunceda ulawule imicimbi yakho yerhafu ngcono kwaye uqinisekise ukuba uhlala uthobela irhafu. Iirekhodi kufuneka zigcinwe iminyaka emihlanu ukususela kumhla wokufaka ingxelo yerhafu.

Iindlela ezilula zokunxibelelana ne-SARS

Intsebenziswano yakho eninzi ne-SARS yenzeka kwi-intanethi nge-SARS eFiling. Ukuba urhweba njengomntu kwaye awunayo iNombolo yokuReferensi yeRhafu yeNgeniso, kufuneka uqale ubhalise njengomhlawuli werhafu kwi-eFiling ukuze wenze iprofayili, kwaye kuya kwenziwa inombolo yokureferensi yerhafu yakho.

Ukubhalisela i-eFiling:

Ndwendwela iwebhusayithi ye-SARS ethi www.sars.gov.za uze ucofe ku-eFiling REGISTER NOW; okanye

Ukuba urhweba njengoSole Trader okanye kwi-Partnership - Khuphela i-SARS MobiApp kwiGoogle Play Store (Android) okanye kwiApp Store (izixhobo ze-Apple) uze ucofe ku-'REGISTER'.

Ungabukela nevidiyo ethi "Iindlela yokubhalisela i-eFiling" kwitshaneli ye-SARS TV YouTube.

Xa lonke ulwazi lwakho luhlaziywe, ingakumbi iinkcukacha zebhanki, iinkcukacha zoqhagamshelwano kunye nommeli wenkampani, ungabhalisela ezinye iirhafu ezifana ne-VAT, i-PAYE, njl.njl. kwi-eFiling, ngaphandle kokutyelela isebe le-SARS.

irhafu ezikhethekileyo ezisebenza kumashishini amancinci

Kukho inani lezibonelelo zerhafu ezikhoyo kumashishini amancinci afanelekileyo afana neRhafu yokuThuthwa kweNzuzo (i-TOT), iiRhafu zeNkampani yamaShishini amaNcinci (i-SBC) kunye neNzuzo yeRhafu yoQesho (i-ETI).

1. Irhafu Yemali Eyenziwa Lishishini (i-TOT)

Irhafu yemali eyenziwa lishishini ijolise ekunciphiseni nasekwenzeni kube lula ukuthotyelwa kwerhafu nomthwalo wolawulo kumashishini amancinci anengeniso yonyaka ye-R2,3 yezigidi okanye ngaphantsi.

Inkqubo yeRhafu Yemali Eyenziwa Lishishini yinkqubo yerhafu enye kwaye ithatha indawo yeRhafu yeNgeniso, i-VAT, iRhafu yexeshana, iRhafu yeNzuzo yeNkunzi kunye neRhafu yeZibonelelo. Amashishini afanelekileyo abhengeze aze ahlawule irhafu enye (1) (ngaphandle kokuba ene-VAT okanye ukhetho lwe-PAYE) kwaye aqale ukuhlawula irhafu kuphela xa ingeniso yawo yonyaka idlula i-R600 000.

Ishishini elincinci elibhalisele iRhafu yemali eyenziwa lishishini lingakhetha ukubhalisele i-VAT.

2. -SBC (iNkampani yamaShishini amaNcinci)

Amashishini amancinci anemali eyenziwa lishishini yonyaka efikelela kwi-R20 yezigidi angafaneleka ukuhlawula iRhafu yeNgeniso encitshisiweyo. Ukuba ubonisa ukuba ulishishini elincinci kwiRhafu yeNgeniso (ITR14), kwaye uhlangabezana nazo zonke iimfuno, amazinga aphantsi aya kusetyenziswa ngokuzenzekelayo. Akukho mfuneko yokufaka isicelo samaxabiso aphantsi kuba imeko yakho ye-SBC iya kugqitywa kusetyenziswa ulwazi olukwi-ITR14 yakho.

Irhafu Eyongeziweyo (i-VAT)

Amashishini anengeniso eqikelelweyo okanye engaphezulu kwe-R2,3 yezigidi kufuneka abhalise aze ahlawulise i-15% ye-VAT kwiimpahla kunye neenkonziso ezirhafiswayo.

Iindidi zobhaliso lwe-VAT:

Ubhaliso olunyanzelekileyo	Ubhaliso lokuzithandela
Kufuneka ubhalisele i-VAT ukuba -izinto zakho ezirhafiswayo zingaphezulu kwe-R2,3 yezigidi, nangaliphi na ixesha leenyanga ezili-12 okanye ulindele ukuba izinto zakho ezirhafiswayo ziya kudlula elo nani ngokwesibophelelo esibhaliweyo sesivumelwano.	Ungafaka isicelo sobhaliso lokuzithandela nokuba izinto zakho ezirhafiswayo zingaphantsi kwe-R2,3 yezigidi. Imfuneko kukuba izinto ezirhafiswayo ezenziweyo kufuneka zibe sete zidlulile kwi-R120 000 okanye kusenokwenzeka ukuba zidlule kwi-R120 000 kwisithuba seenyanga ezili-12. Ubhaliso lwe-VAT usebenzisa i-SARS eFiling lukhawuleza kwaye lulula.

Hlawula Njengoko Ufumana Imali (PAYE)

Umqeshi obhalisiweyo okanye ofunekayo ukuba abhalise kwi-SARS kwi-PAYE kuya kufuneka abhalise aze ahlawule iminikelo yeLevi yoPhuhlisozakhono (SDL) neNgxowa yelnshorensi yaBaphelelwe nguMsebenzi (UIF) kwi-SARS.

Qinisekisa ukuba ubhalisa kwi-SARS zingadlulanga iintsuku ezingama-21 zokusebenza emva kokuba ungumqeshi, thatha i-PAYE kunye ne-UIF kwimivuzo yabasebenzi bakho okanye kwimivuzo yabo uze uyihlawule kwi-SARS nyanga zonke. Ezi ntlawulo mazihlawulwe zingadlulanga iintsuku ezisixhenxe (7) emva kokuphela kwenyanga. Ukuba imivuzo yabasebenzi zingaphezulu kwemida ebekiweyo.

Irhafu Yexeshana

Zonke iinkampani zibhaliselwa ngokuzenzekelayo iRhafu yexeshana xa zibhalisela iRhafu yeNgeniso yeNkampani. Abantu abanamashishini amancinci kwaye bafumana ingeniso kweli shishini, ngaphandle komvuzo, kufuneka babhalisele iRhafu yexeshana. Kufuneka ugcwalise kwaye ungenise iReturn for Payment of Provisional Tax (IRP6) kabini ngonyaka kwaye uhlawule ingeniso yakho eqikelelweyo. Le mbuyekezo ingafakwa nge-SARS eFiling. Ukuba ubhalisele iRhafu yokuThutha, akufuneki ungenise i-IRP6.

Irhafu yeNgeniso yeNkampani (i-CIT)

Iinkampani kufuneka zibhengeze ingeniso zazo rhoqo ngonyaka ngokungenisa iMbuyekezo yeRhafu yeNgeniso yeNkampani (ITR14) emva kokuba ubhaliso lwazo lugqityiwe. Isibhengezo kufuneka sichaneke, sichaze yonke ingeniso neendleko ukuze kuthintelwe ukuvavanywa kwerhafu ngaphezulu okanye ngaphantsi. Kunyaka wovavanyo ophela ngomhla wama-31 kuMatshi 2023, okanye emva kwawo, izinga leRhafu yeNgeniso yeNkampani yi-27% (ngaphambili yayiyi-28%).

Amaxesha okungenisa iiMbuyekezo zeRhafu ngohlobo ngalunye lwerhafu

Uhlobo lwerhafu	Izihlandlo zokungenisa	Ifomu yeRhafu	Amanqaku
Irhafu yeNgeniso yeNkampani (i-CIT)	Kanye ngonyaka ngokwesiphelo sonyaka-mali wenkampani	ITR14	Inkampani ineenyanga ezili-12 zokungenisa i-ITR14 emva kokuphela konyaka-mali. Ukuphela konyaka-mali kuboniswe kwisatifikethi sokubhaliswa kwenkampani esivela kwi-CIPC.
Irhafu yeNgeniso yoBuqu (kubantu abazisebenzelayo)	Kanye ngonyaka njengoko kubhengezwe yi-SARS ngexesha loku-faka amaxwebhu	ITR12	Abarhwebi abazimeleyo, abazisebenzelayo kunye nabantu abasebenzisana nabo kufuneka babhengeze ingeniso yabo yeshishini kwi-ITR12 yabo
i-VAT	Rhoqo kwiinyanga ezimbini (2) ngaphambi komhla wama-25	I-VAT201	Eli xesha liza kubekwa ngexesha lokubhalisa, kwaye ezinye iinkampani zinokufuneka zingenise rhoqo ngenyanga
I-PAYE	Nyanga nganye ngomhla wesi-7 okanye ngaphambi kwawo	I-EMP201	Ukungeniswa kwerhafu kufuneka kungene kwiintsuku ezisixhenxe (7) emva kwenyanga irhafu itsaliwe kumqeshwa.

Uhlobo lwerhafu	Izihlandlo zokungenisa	Ifomu yeRhafu	Amanqaku
Irhafu Yexeshana	Kabini ngonyaka	IRP6	Kwiinkampani: Ukungeniswa kokuqala kufuneka kugqitywe kwiinyanga ezintandathu (6) ukususela ekuqaleni konyaka-mali. Ukungeniswa okwesibini kufuneka kugqitywe ekupheleni konyaka-mali wakho.
Irhafu Yokujika	Kanye ngonyaka	TT03	Ukungeniswa kweengxelo zerhafu yengeniso kwenziwa kube kanye ngonyaka ngokuhambelana nokuphela konyaka-mali wenkampani okanye ukungeniswa kweengxelo zerhafu yengeniso yonyaka, phakathi komhla woku-1 kuJulayi nowama-31 kuJanuwari wonyaka olandelayo kubantu ngabanye.
Umqeshi uxolelwaniso	Ukuphela kuka-Okthobha nokuphela kukaMeyi	I-EMP501	Ukungeniswa kokuqala kwexeshana kufuneka kugqitywe ekupheleni kuka-Okthobha kwaye ukungeniswa kokugqibela kufuneka kugqitywe ekupheleni kukaMeyi.

ISILUMKISO: Ulwazi olukule ncwadana lusisikhokelo kuphela kwaye alunakuthathwa njengolubhekisela kwezomthetho, okanye njengesibophelelo. Ulwazi aluthathi ndawo yomthetho kwaye abafundi abathandabuza naluphi na ulwazi olukule ncwadana kufuneka babhekisele kumthetho ofanelekileyo okanye bafune uluvo olusemthethweni kumntu ofanelekileyo.

Ukuze ufumane ulwazi oluthe kratya unga.

- Ndwendwela iphepha leShishini elincinci kwiwebhusayithi yeSARS ethi www.sars.gov.za.
- Fowunela i-SARS Contact Centre ku-0800 007277.
- Bhukisha idinga kwisebe le-SARS usebenzisa inkqubo yethu ye-eBooking ku-www.sars.gov.za.
- Ukuba ufowuna uvela phesheya, fowunela ku-+27 11 602 2093 (phakathi kwentsimbi yesi-8 kusasa nentsimbi yesi-4 emva kwemini ngexesha laseMzantsi Afrika kuphela).

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