SMALL BUSINESS

ESSENTIAL TAX GUIDE

(Isizulu)

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Isiqondiso Sakwa-Sars Sentela Esibalulekile Samabhizinisi Amancane

Lesi siqondiso sikunika ulwazi olubalulekile ngamabhizinisi Amancane nasaFufusa (SMMEs) kanye nezibophezelo zawo zentela mayelana nokubhalisela intela, ukubuyisa amaphepha entela kanye nokukhokha oPhikweni lweziMali eziNgenayo eNingizimu Afrika (SARS). Siphinde sibe nolwazi ngezinhlobo ezehlukene zentela ezingase zibe umthwalo wakho kuya ngokuthi lingakanani ubukhulu futhi lenzani ibhizinisi lakho.

Ngenxa yezibopho eziningi zezomthetho nentela ezihambisana namabhizinisi ahlukene, ngaphambi kokuthi uqale ibhizinisi lakho, qala ngokunquma ukuthi hlobo luni lwenkampani ofuna ukuluqala.

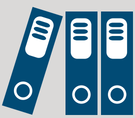
Isibopho somninibhizinisi

abaninibhizinisi yibo abanomthwalo wokubuyisa amaphepha entela nokukhokha okumele kwenziwe kwa-SARS ngendlela eyiyo futhi kusenesikhathi.

Ukukhokhwa kwentela

Izinkokhelo zentela zingenziwa kusetshenziswe i-eFiling noma ngokuthunyelwa ngqo ebhange. Izinkokhelo kumele zenziwe ngesikhathi ukugwema inzalo nezinhlawulo. USARS angeke esayemukela inkokhelo eyenziwe ngesheke emva kukaDisemba 2020.

Ukugcinwa kwamarekhodi



Ukugcina amarekhodi ngendlela efanele kwenza kube lula ukuchaza ukuthi yini edaluliwe emaphepheni akho entelangeniso uma kwenzeka u-SARS enemibuzo mayelana nolwazi oludalulwe emaphepheni akho entela. Ukugcina amadokhumenti esekelayo afana neziliphu zokuthenga, ama-invoyisi, amarisidi, iziliphu zamadiphozithi asebhange kanye namanye amadokhumenti kuzokusiza ukwengamela izindaba zakho zentela kangcono futhi kwenze ukuthi uthobele imigomo yentela.

Izinhlobo zamabhizinisi kanye nezibopho zentela

Izinhlobo zebhizinisi	Incazelo	Izibopho zentela
Ibhizinisi elimninimunye/ Umninibhizinisi elimninimunye/	Lisebenza ngemikhiqizo emincane futhi elabantu abazisebenzayo. Kubandakanya namabhizinisi angahlelekile. Asikho isidingo sokubhalisa ku-Company and Intellectual Property Commission (CIPC).	Bhalisela iNtelangeniso lomuntu siqu (PIT) bese minyaka yonke udalula ingeniso lebhizinisi lakho emaphepheni okubuyisa intelangeniso lomuntu siqu (ITR12). Kumele ukhokhele uSARS ngaphambi kosuku olungumnqamulajuqu oluvelapayment deadline reflected on your kuSaziso sokuHlola (ITA34). • Bhalisela iNtela yentengo - uma ufaneleka • Bhalisela i-PAYE – uma ufaneleka kanye nezintelo ezikhethekile zamaBhizinisi Amancane: Intela Yesambamalingeniso sebhizinisi, Izinkampani Zamabhizinisi Amancane (i-SBC) noma i-ETI. • Ukukhokhwa kwezintela.
Ukusebenzisana	Abantu ababili noma ngaphezulu abanentshisekelo efanayo abahlanganayo baphathe ibhizinisi. Asikho isidingo sokubhalisa ku-CIPC. Umuntu ngamunye uzotheliswa ngokuhlukana kuya ngokwamasheya abanawo ebhizinisini.	Bhalisela iNtelangeniso lomuntu siqu (PIT) bese minyaka yonke udalula ingeniso lebhizinisi lakho emaphepheni okubuyisa intelangeniso lomuntu siqu (ITR12). Kumele ukhokhele uSARS ngaphambi kosuku olungumnqamulajuqu oluvelapayment deadline reflected on your kuSaziso sokuHlola (ITA34). • Bhalisela iNtela yentengo - uma ufaneleka • Bhalisela i-PAYE – uma ufaneleka kanye nezintelo ezikhethekile zamaBhizinisi Amancane: Intela Yesambamalingeniso sebhizinisi, i-SBC noma i-ETI. • Ukukhokhwa kwezintelo

Izinhlobo zebhizinisi	Incazelo	Izibopho zentela
Ezizimele/ zikahulumeni Izinkampani noma ama-Close Corporation	Ibhizinisi elihlelekile elidinga ukubhaliswa ku-CIPC bese lithola inombolo yokubhalisa inkampani. Inkampani izimele, ayihlangene nomnikazi wayo kanti umnikazi wayo kumele athumele amaphepha akhe eNtelangeniso Lomuntu siqu.	Uhlelo luyazibhaliselela lona kuNtelangeniso yeziNkampani uma ubhalisa ku-CIPC bese udalula i-CIT minyaka yonke efomini i-ITR14 • Bhalisela iNtela yentengo - uma ufaneleka • Bhalisela i-PAYE – uma ufaneleka kanye nezintelo ezikhethekile zamaBhizinisi Amancane: Intela Yesambamalingeniso sebhizinisi, i-SBC noma i-ETI. • Ukukhokhwa kwezintelo
Imifelandawonye/ Izinkampani ezisebenzisanayo	Umfelandawonye usunguleka uma iqembu labantu, abathanda izinto ezifanayo, behlangana ukuze bafeze okungaba iphupho eliphathelene nezomnotho, ezenhlalakahle noma okuphathelene nesiko, okufana nezitokofela, amabhizinisi omphakathi ezolimo, njll.. Umfelandawonye kumele ubhalise ku-CIPC. Imifelandawonye ithеliswa njengezinkampani.	Bheka izinkampani ezizimele/ zikahulumeni noma ama-Close Corporations

Isikhathi sokubhalisela intela.?

Uma usuyibhalisile inkampani yakho kuKhomishana yeNkampani nezinto Eziwumqondo wakho (CIPC) ebiyaziwa nge-CIPRO ku- www.cipc.org.za u-SARS uzokwenzela wona inombolonkomba yeNtelangeniso leNkampani (CIT). Abameleli benkampani kumele babhalise ku-SARS eFiling ukuze balungise ulwazi, bakwazi ukwenza amathransekushini ku-inthanethi kalula kwa-SARS.

Abazisebenzayo/umhwebi ongayedwana noma abantu abasebenzisanayo kumele babhalisele iNtelangeniso loMuntu siqu ngqo kwa-SARS besebenzisa i-SARS eFiling.

Isibopho sakho sentela

Noma ngabe ungumuntu ozisebenzayo noma unebhizinisi, kudingeka ukuthi ubhalise ibhizinisi lakho kwa-SARS, ubuyise amaphepha akho entela bese ukhokha izintela zakho ezifanele ngesikhathi.

Isikhathi sokubhalisela intela yengeniso.

Uma usuyibhalisile inkampani yakho kuKhomishana yeNkampani nezinto Eziwumqondo wakho (CIPC) ku- www.cipc.org.za u-SARS uzokwenzela wona inombolonkomba yeNtelangeniso leNkampani (CIT). Abameleli benkampani kumele babhalise ku-SARS eFiling ukuze balungise ulwazi, bakwazi ukwenza amathransekushini ku-inthanethi kalula kwa-SARS.

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Isibopho somninibhizinisi

Abaninibhizinisi yibo abanomthwalo wokubuyisa amaphepha entela nokukhokha okumele kwenziwe kwa-SARS ngendlela eyiyo futhi kusenesikhathi. Lokhu kwenziwa noma ngabe unomuntu oyisazi sentela noma umuntu okunguye okubhekele izindaba zakho zentela.

Ukukhokhwa kwentela

Izinkokhelo zentela zingenziwa kusetshenziswe i-eFiling noma ngokuthunyelwa ngqo ebhange. Izinkokhelo kumele zenziwe ngesikhathi ukugwema inzalo nezinhlawulo. USARS akasayemukela inkokhelo eyenziwe ngesheke emva kukaDisemba 2020.

Ukugcinwa kwamarekhodi

Ukugcina amarekhodi ngendlela efanele kwenza kube lula ukuchaza ukuthi yini edaluliwe emaphepheni akho entela uma kwenzeka u-SARS enemibuzo mayelana nolwazi oludalulwe emaphepheni akho entela. Ukugcina amadokhumenti esekelayo afana neziliphu zokuthenga, ama-invoyisi, amarisidi, iziliphu zamadiphozithi asebhange kanye namanye amadokhumenti kuzokusiza ukwengamela izindaba zakho zentela kangcono futhi kwenze ukuthi uthobele imigomo yentela. Amafomu emininingwane ngentela kumele agcinwe iminyaka emihlanu kusukela ngosuku lokubuyiswa kwawo.

Izindlela ezilula zokuxhumana nabakwaSARS

Izikhathi eziningi uzoxhumana nabakwa-SARS ku-inthanethi usebenzisa i-SARS eFiling. Uma uhweba uwedwa ungenayo inombolonkomba yentelangeniso, kumele uqale ubhalise njengomkhokhintela ku-eFiling ukuze uvule iphrofayeli yakho, bazokwenzela inombolonkomba yentela.

Ukubhalisela i-eFiling:

Vakashela isizindalwazi sakwa-SARS ku- www.sars.gov.za bese ucofa ku-eFiling bese ucofa ku-REGISTER NOW; noma

Uma uhweba ngawedwana noma usebenzisana nabanye - dawuniloda i-SARS MobiApp ku-Google Play Store (Android) noma ku-App Store (Apple devices) bese ucofa ku-'REGISTER' .

Ungabuka nevidiyo ethi "How to register for eFiling" emgudwini we-SARS TV YouTube.

Uma lonke ulwazi selulungisiwe, ikakhulukazi imininingwane yokubhanga, imininingwane yokuxhumana kanye nomelele inkampani, ungabhalisela ezinye izintela ezifana ne-VAT, PAYE, njll. ku-eFiling, ngaphandle kokuya egatsheni lakwaSARS.

Izintela ezikhethekile ezisebenza emaBhizinisini amaNcane

Kunemihlomula eyehlukene yentela kumabhizinisi amancane efana neNtelanzuzo (TOT), Izintelo Zamabhizinisi Amancane Asebenzisanayo (SBC) kanye neNtelo yeMihlomulo yokuQasha (ETI).

1. Intela Yesambamalingeniso sebhizinisi (i-TOT)

Intela Yesambamalingeniso sebhizinisi ihlose ukunciphisa nokwenza lula ukuthobela intela kanye nomthwalo wokwengamela kumabhizinisi amancane anenzuzo yonyaka engu-R2,3 million noma ngaphansi.

Uhlelo lwentela Yesambamalingeniso sebhizinisi luwuhlelo olulodwa lwentela kanti lungena endaweni yeNtelangeniso, iNtelantengo, iNtela yesiKhashana, iNtela yeNzuzo yeNgqalabhizinisi kanye neNtela Yemihlomunzuzo. Amabhizinisi afanelekayo azodalula bese ekhokha intela eyodwa (1) (ngaphandle uma ene-VAT noma i-PAYE) bese eqala ukukhokha uma inzuzo yonyaka yedlula ku-R600 000.

> *Ibhizinisi elincane elibhalisele intela yesambamalingeniso sebhizinisi lingakhetha ukuthi libhalisele ne-VAT..*

2. Izinkampani Zamabhizinisi amancane (SBC)

Amabhizinisi amancane anenzuzo yonyaka efinyelela ku-R20 million angafaneleka ukukhokha iNtelangeniso ngesilinganisonani esincishisiwe. Uma uveze ukuthi uyibhizinisi elincane emaphepheni okubuyisa iNtelangeniso (ITR14), futhi uhlangabezana nazo zonke izidingo, izilinganisonani ezehlisiwe zizozenzekela zona. Asikho isidingo sokufaka isicelo sesilinganisonani esehlisiwe ngoba isimo sakho se-SBC sizobhekwa kusetshenziswa ulwazi oluku-ITR14 yakho.

Intela yentengo (i-VAT)

Amabhizinisi anenzuzo elinganiselwa noma engaphezulu kuka-R2,3 million kudingeka ukuthi abhalise bese ehlawulisa i-VAT engu-15% ezimpahleni nosizo okutheliswayo.

Izigaba zokubhalisela i-VAT:

Ukubhalisa okuyimpoqo	Ukubhalisa kokuzithandela
Kuzodingeka ukuthi ubhalisele i-VAT uma ukudayisa okwenzile kube ngaphezulu kuka-R2,3 million, kunoma iyiphi inkathi eyizinyanga eziyi-12 noma uma ulindele ukuthi ukudayisa kwakho kuzokweva kulelo nani ngokwezibopho zesivumelwano esibhalwe phansi.	Ungakwazi ukubhalisa ngokuzithandela uma ukudayisa kwakho kungaphansi kuka-R2,3 million. Umbandela ukuthi ukudayisa okwenziwe kumele kube ukuthi kuwudlulile umkhawulo wenani eliphansi elingu-R120 000, noma kungase kwenzeke lidlule inani elingu-R120 000 esikhathini sezinyanga eziyi-12. Ukubhalisela i-VAT usebenzisa i-SARS eFiling kuyashesha futhi kulula.

Pay-As-You-Earn (i-PAYE)

Umqashi obhalisile noma okudingeka ukuthi abhalisele i-PAYE kwaSARS kuzophinde kudingeke ukuthi abhalise futhi akhokhe iminikelo yeLevi yokuThuthukiswa kwamaKhono (SDL) kanye neyesiKhwama soMshwalense wokungaSebenzi (UIF) kwa-SARS.

Qiniseka ukuthi uyabhalisa kwa-SARS ezinsukwini zokusebenza ezingama-21 emva kokuba umqashi, ubambe i-PAYE ne-UIF emiholweni yezisebenzi bese uyikhokha kwa-SARS njalo ngenyanga. Lezi zinkokhelo kumele zenziwe ezinsukwini eziyisikhombisa (7) emva kokuphela kwenyanga Lapho imiholo yezisebenzi ingaphezulu kwemikhawulo ebekiwe.

INtela Yesikhashana

Zonke izinkampani zibhaliseka ngokuzenzekelayo kuNtela yesiKhashana uma ubhalisela iNtelangeniso 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 Yesambamalingeniso sebhizinisi, asikho isidingo sokuthumela i-IRP6.

Intelangeniso Yezinkampani (CIT)

Izinkampani kumele zidalule ingeniso lazo minyaka yonke ngokuthumela amaphepha okubuyisa iNtelangeniso yeNkampani (ITR14) uma ukubhalisa kwazo sekuphothuliwe. Ukudalula kumele kushaye emhlolweni, kuchaze lonke ingeniso kanye nencitho ukuze ugweme ukudalula okungaphezulu noma okungaphansi kokufanele. Ngonyaka wokuhlola ophela mhla, noma emva komhla zingama-31 kuNdasa 2023, isilinganisonani sentela yemalingeniso lenkampani ngu-27% (ekuqaleni besingu-28%).

Izinkathi zokubuyisa amaphepha entela ngokohlobo lwentela

Uhlolo lwentela	Izikhathi zokuthumela	Ifomu lentela	Okuqashelwayo
Intelangeniso yenkampani (CIT)	Kanye ngonyaka ngesikhathi sokuphela konyakamali wenkampani leyo	TR14	Inkampani inezinyanga eziyi-12 ukuthumela i-ITR14 emva kokuphela konyakamali. Ukuphela konyakamali kuvela esitifiketini sokubhaliswa kwenkampani esivela kwa-CIPC
Intelangeniso lomuntu siqu (yabantu abazise-benzayo)	Kanye ngonyaka njengoba kumemezele u-SARS ngesikhathi sokubuyiswa kwamaphepha entela	ITR12	Abahweba ngabodwana, abantu abazisebenzayo abasebenzisanayo kumele badalule ingeniso lenkampani emaphepheni abo okubuyisa intela yengeniso lomuntu siqu i-ITR12
I-VAT	Njalo ezinyangeni ezimbili (2) ngaphambi komhla zingama-25	I-VAT201	Isikhathi sizobekwa ngesikhathi sokubhalisa kanti ezinye izinkampani kungadingeka zithumele njalo ngenyenga

Uhlolo lwentela	Izikhathi zokuthumela	Ifomu lentela	Okuqashelwayo
I-PAYE	Nyanga zonke mhla noma ngaphambi komhla ziyi-7	EMP201	Isikhathi esingumnqamulajuqu sokuthumela sisezinsukwini eziyisikhombisa (7) emva kwenyanga okwakubanjwe ngayo intela kusisebenzi.
INtela Yesikhashana	Kabili ngonyaka	IRP6	Ezinkampanini: Ukuthumela kokuqala kwenziwa ezinyangeni eziyisithupha (6) ukusuka ekuqaleni konyakamali. Ukuthumela kwesibili kumele kwenziwe ekupheleni konyakamali. Kubantu siqu: ukuthumela kokuqala kumele kwenziwe mhla zingama-30 Agasti kanti okwesibili kumele kwenziwe mhla zingama-28/9 Febhuwari unyaka nonyaka.
Intela Yesambamalingeniso sebhizinisi	Kanye ngonyaka	TT03	Ukuthunyelwa kwamaphepha entelanzuzo kwenziwa kanye ngonyaka ngokuhambisana nesikhathi sonyakamali yenkampani noma ngesikhathi sokuthunyelwa kwamaphepha entela onyaka, phakathi kwamhla lu-1 kuJulayi namhla zingama-31 kuJanuwari wonyaka olandelayo kubantu siqu.
Ukuhlanganisa amabhuku oMqashi	Ekupheleni kuka-Okthoba nasekupheleni kukaMeyi	EMP501	Ukuthumela kokuqala kwesikhashana kumele kwenziwe ekupheleni kukaOkthoba bese kuthi okokugcina kwenziwe ekupheleni kukaMeyi

ISITATIMENDE SOKUZIHLANGULA: Ulwazi oluqukethwe kule ncwajana olokunika umhlahlandlela kuphela akumele luthathwe njengenkomba yomthetho, noma isinqumo esibophezelayo. Ulwazi aluthathi indawo yomthetho-nqubo kanti abayifundayo abanokungabaza mayelana naluphi ulwazi olukule ncwajana kumele babhekisele kumthetho-nqubo ofanele noma bafune ukuboniswa okusemthethweni kumuntu ongungoti kulokhu.

Ngolwazi olwengeziwe –

- **Vakashela ikhasi lamabhizinisi amancane kusizindalwazi sakwaSARS www.sars.gov.za .**
- **Shayela i-SARS Contact Centre kule nombolo 0800 007277.**
- **Beka usuku lokuya egatsheni lakwa-SARS ngokusebenzisa uhlelo lwe-eBooking ku-www.sars.gov.za .**
- **Uma ushaya uphesheya, shayela kule nombolo +27 11 602 2093 (phakathi kuka-8 ekuseni no-4 ntambama kuphela ngesikhathi saseNingizimu Afrika).**

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