**Ngodiso ya Thraste**

Thraste e tlameha ho ingodisa le SARS bakeng sa makgetho a e tobileng, ho sa natswe hore na Thraste e na le ditransekshene dife kapa dife le/kapa thepa.

Ke sefe se setjha?

* **28 Hlakola 2023 – Dintlafatso tsa ngodiso ya Dithraste ho eFiling**  
  Ka nako ya motjha wa ngodiso ho eFiling, Dithraste tseo e seng baahi (Matjhaba) le Dithraste tsa Dikema tsa Botsetedi ba Kopanelo (CIS) jwale di kgona ho ngodisa ntle le nomoro ya setlamo ya ngodiso ya Thraste (jwalokaha ho boletswe Lengolong la Bolaodi (LOA).

Menyu e lebang tlase o entswe ho thusa mosebedisi ho kgetha Mofuta wa Thraste pele. Mefuta e latelang ya Dithraste e tla nne e hloka hore ho fanwe ka dinomoro tsa ngodiso: Dithraste tse Phelang -  *Inter vivos*, Dithraste tsa Wili, dithraste tsa Mafa le Dithraste tse Ikgethang. Ho fumana lesedi le fetang lena, sheba tataiso e bitswang [Guide on how to Register for eFiling and Manage Your User Profile.](https://www.sars.gov.za/wp-content/uploads/Ops/Guides/GEN-ELEC-18-G01-How-to-Register-for-eFiling-and-Manage-Your-User-Profile-External-Guide.pdf)

Mokgwa wa ho ingodisetsa makgetho a latelang

* Lekgetho la Lekeno – Ngodiso ya Dithraste jwale e ka etswa ka ditsela tse latelang:
  + Onlaeneng websaeteng ena ka mokgwatshebetso o bitswang [Send us an Online Query system,](https://tools.sars.gov.za/sarsonlinequery/trustregistration/) moo o ka kenyang kopo, ditokomane tsa tshehetso tsa Thraste mmoho le IT77TR – Foromo ya kopo ya ngodiso ya Thraste.
  + [Ka ho etsa tlhophiso ya kopano lekaleng, o tle le ditokomane tse hlokehang tsa tshehetso.](https://www.sars.gov.za/contact-us/make-an-appointment/)

Hlokomela - Hang feela ha Thraste e se e ngodiseditswe Lekgetho la Lekeno, motshepuwa o tla lokela hore a nehelane ka Kgutliso ya Lekgetho la Lekeno la Thraste eo selemo ka seng.

* [Lekgetho la Nakwana – Ha Thraste e wela tlasa tlhaloso ya Molefalekgetho wa Nakwana ho latela Sejule ya Bone ya Molao wa Lekgetho la Lekeno, thraste e jwalo e tlameha ho kenya lekgetho la nakwana potfoliong ya yona e ho eFiling. Sheba Lekgetho la Nakwana ho fumana tataiso e hlokehang.](https://www.sars.gov.za/types-of-tax/provisional-tax/)
* Makgetho a Tefo ya Meputso –
  + [Lekgetho la Lefa ha o ntse o fumana moputso (PAYE) la Mongamosebetsi - Thraste e tlameha ho etsa kopo ya boingodiso jwalo ka mongamosebetsi matsatsing a 21 a kgwebo ka mora hore o be boemong ba ho ba mongamosebetsi.](https://www.sars.gov.za/types-of-tax/pay-as-you-earn/)
  + [Levi ya Ntshetsopele ya Boitsebelo (SDL) - E leshwang ka 1% ya paloyohle ya bokaalo bo lefilweng e le meputso ho basebetsi (ho akareditswe le ditefo tsa tshebetso e eketsehileng, tefo ya lifi, dibonase, dikhomeshene le ditefo tsa ditjhelete tse hodimo).](https://www.sars.gov.za/types-of-tax/skills-development-levy/)
  + [Letlole la Inshorense ya ho se sebetse (UIF) - E leshwang ka 1% ya moputso o lefilweng kapa o tlang ho leshwa kgweding.](https://www.sars.gov.za/types-of-tax/unemployment-insurance-fund/)
* [Lekgetho la Boleng bo Ekeditsweng (VAT) - Thraste e tlameha ho ingodisa ebang kgwebo e na le diphepelo tse lefiswang lekgetho, dithoto kapa ditshebeletso tse angwang ke VAT - tse fetang R1 million tse etswang nakong efe kapa efe ya dikgwedi tse 12 tse latellanang. Thraste e etsang phepelo e lefiswang lekgetho e sa feteng R1 million e ka ingodisetsa VAT ka boithaopo.](https://www.sars.gov.za/types-of-tax/value-added-tax/)

  Therasete e ka nna ya boela ya angwa ke makgetho a latelang:

* [Lekgetho la Dinyehelo - Dinyehelo di lefiswa lekgetho ho latela sekgahla se bataletseng sa 20% hodima boleng bo hlommeng ba thepa eo ho nehelanweng ka yona e sa feteng R30 million, mme ka sekgahla sa 25% hodima boleng bo hlommeng bo sa feteng R30 million (dikarolo tsa 54 ho isa ho 64(1) tsa Molao wa Lekgetho la Lekeno, wa 1962).](https://www.sars.gov.za/types-of-tax/donations-tax/)
* [Kgafa ya Phetiso - E leshwa ho latela sekgahla se sekameng sa boleng ba moaho o fetiswang.](https://www.sars.gov.za/types-of-tax/transfer-duty/)
* [Lekgetho la Phetiso ya Diabo (STT) - Le bang phetisong ya diabo ya 0.25% ya bokaalo bo lefiswang lekgetho ba seabo seo.](https://www.sars.gov.za/types-of-tax/securities-transfer-tax/)

**Keletso ya Bohlokwa:** Thraste e angwa ke ho ingodisa jwalo ka Mokgatlo o sa Lefisweng Lekgetho ha feela e le hore ho ikobelwa ditlhoko tse itseng. Sheba Karolo ya 10(1)(cN) le Karolo ya 30 ya ITA.