**Ku tsarisa tanihi Thirasiti**

Thirasiti yi fanele ku titsarisela na SARS eka swibalo leswaku leswi yi nga va ka na vutihlamuleri eka swona, swi nga khathaleki loko Thirasiti yi ri na tithiransakixini tihi na tihi na/kumbe tinhundzu.

Xana i yini Leswintshwa?

* **28 Nyenyenyani 2023 - Mindlandlamuxo ya ntsariso wa eFiling eka Tithirasiti**
Enkarhini wa phurosese ya ntsariso eka eFiling, Tithirasiti leti nga riki mutshami (Matiko mambe) na Thirasiti ya Nhlanganelo ya Swikimi swa Vuvekisi (CIS) sweswi swi kota ku tsarisa handle ka nomboro yo boha ya ntsariso ya Thirasiti (tanihileswi swi kombisiweke ha kona eka Papila ra Vulawuri (LOA)).

Nongolokohansi wu tirhisiwile ku pfumelela mutirhisi ku hlawula Muxaka wa Thirasiti ntsena. Mixaka ya Tithirasiti leti landzelaka ya ha ta laveka ku nyika nomboro ya ntsariso wa Thirasiti: Tithirasiti ta *Inter vivos*, Tithirasiti ta Thesitamente, Tithirasiti ta CGT ta Rifa na Tithirasiti to Hlawuleka. Mayelana na vuxokoxoko hi xitalo vona xiletelo lexi nghenisiweke leswintshwa xa Guide on how to Register for eFiling and Manage Your User Profile.

U tsarisa njhani swibalo leswi landzelaka

* Xibalo xa Malinghena - Ntsariso wa Tithirasiti sweswi wu nga endliwa hi tindlela leti landzelaka:
	+ Inthanete eka webusayiti hi ku tirhisa sisiteme ya Send us an Online Query system, laha u nga rhumelaka xikombelo, matsalwa mo seketela ma Thirasiti ku katsa na  IT77TR – Fomo ya Xikombelo xa ntsariso wa Thirasiti.
	+ [Hi xitshembisano, hi ku tirhisa rhavi na matsalwa mo seketela lama faneleke.](https://www.sars.gov.za/contact-us/make-an-appointment/)

Tsundzuka - Endzhakukaloko Thirasiti yi tsariseriwile Xibalo xa Malinghena, mutshembiwa u ta lavela ku rhumela Ntlheriso wa Xibalo xa Malinghena wa Thirasiti hi lembe.

* [Xibalo xa Nkarhinyana - Loko Thirasiti yi hlangana na nhlamuselo ya Muhakelaxibalo wa Nkarhinyana hi ku ya hi Xedulu ya Vumune eka Nawu wa Xibalo xa Malinghena, Thirasiti yaleyo yi fanele ku engetela xibalo xa nkarhinyana eka photifoliyo ya yona eka eFiling. Langutisa Xibalo xa Nkarhinyana ku kuma ndzetelo lowu faneleke.](https://www.sars.gov.za/types-of-tax/provisional-tax/)
* Swibalo swa Nongoloko wa Vatirhi -
	+ [Xibalo xa Vatirhi [Xibalo-Hi-Ku-Ya-Hi-Muholo (PAYE)] - Thirasiti yi nga endla xikombelo xa ntsariso tanihi muthori eka 21 wa masiku ma bindzu mo va muthori.](https://www.sars.gov.za/types-of-tax/pay-as-you-earn/)
	+ [Levhi ya Nhluvukiso wa Vuswikoti (SDL) - Leyi hakerisiwaka eka 1% ya ntsengo hinkwawo lowu hakeriwaka hi muholo eka vatirhi (ku katsa tihakelo ta nkarhi wo engetelela, hakelo ya livhi, tibonasi, tikhomixini na tihakelo ta mali yo tala hi nkarhi wun'we).](https://www.sars.gov.za/types-of-tax/skills-development-levy/)
	+ [Nkwama wa Ndzindzakhomo wa Vupfumalantirho (UIF) - Wu hakeriwa eka 1% ya muholo leyi hakeriwaka kumbe leyi faneleke ku hakeriwa enkarhini wa n'hweti.](https://www.sars.gov.za/types-of-tax/unemployment-insurance-fund/)
* [Xibalo xa Mixavo (VAT) - Thirasiti yi fanele yi tsarisa loko bindzu ri ri na miphakelo leyi hakerisiwaka xibalo, tinhundzu kumbe vukorhokeri lebyi faneleke ku hakela VAT - ku hundza R1 million eka nkarhi wihi na wihi wo landzelelana wa 12 wa tin'hweti. Thirasiti leyi endlaka miphakelo leyi hakerisiwaka xibalo ya le hansi ka R1 million yi nga endla xikombelo xo titsarisela VAT hi ntsakelo.](https://www.sars.gov.za/types-of-tax/value-added-tax/)

  Thirasiti yi nga va na vutihlamuleri eka swibalo leswi landzelaka:

* [Xibalo xa Swihanano - Xibalo xa swihanano xi hakeriwa eka mpimo lowu nga cinciki wa 20% eka nkoka lowu engetelekaka wa nhundzu leyi hananiweke leyi nga hundziki R30 million, na le ka eka mpimo wa 25% eka nkoka lowu engetelekaka lowu nga hundziki R30 miliyoni (swiyenge swa 54 ku ya eka 64 swa Nawu wa Xibalo xa Malinghena, 1962).](https://www.sars.gov.za/types-of-tax/donations-tax/)
* [Muxakaxibalo wa Ndzhurhiso - Xi hakeriwa eka xikalu xo voyama hi ku ya hi nkoka wa nhundzu leyi rhurhisiwaka.](https://www.sars.gov.za/types-of-tax/transfer-duty/)
* [Xibalo ra Ndzhurhiso wa Tisekhurithi (STT) - Xi hakerisiwa eka ndzhurhiso wa sekhurithi eka 0,25% ya ntsengo lowu hakerisiwaka xibalo wa sekhurithi.](https://www.sars.gov.za/types-of-tax/securities-transfer-tax/)

**Xitsundzuxo xa Nkoka:** Thirasiti yi nga ringanela ku tsarisa tanihi Nhlangano lowu Khumbekiki eku Hakeleni ka Xibalo loko swilaveko swin'wana swi nga fikeleriwi. Langutisa Xiyenge xa 10(1)(cN) na Xiyenge xa 30 xa ITA.