**Ukuphunyuzwa kuntela yaseNingizimu Afrika kumalingeniso yempesheni ne-anyuwithi**

Kuyini?

Amazwe amaningi abiza intela emhlabeni wonke kumalingeniso elitholwe isakhamuzi salelo lizwe kanye nakumalingeniso elitholwe ongesona isakhamuzi kumalingeniso etholwe kulelozwe. Ngakho-ke, umuntu kungenzeka atheliswe kabili ngenxa yokuthi bangatheliswa ezweni abayisakhamuzi kulo nasezweni lapho umthombo wemalingeniso etholiwe uvela khona. Amanye amazwe anezivumelwano zokugwema ukutheliswa kabili. Ngokuvamile, lezi zivumelwano zihlinzekela ukuthi imalingeniso ethile izotheliswa kuphela ezweni elilodwa kwamabili noma ingatheliswa kuwo womabili amazwe kanti izwe oyisakhamuzi kulo luzovumela ukuba kube nemali eza kuwe yentela ebizwe izwe lapho umthombo ukhona. INingizimu Afrika inezivumelwano namazwe amaningi ukugwema ukutheliswa kabili.

Ingeyobani?

Ongesona isakhamuzi, ongesona isakhamuzi sentela yaseNingizimu Afrika ebe ethola imalingeniso emthonjeni oseNingizimu Afrika kudingeka ukuba afake isicelo somyalelo wokuphunyuzwa kuntela yaseNingizimu Afrika kumalingeniso yempesheni neye-anyuwithi (ngaphandle kwesamba semali) noma ofuna ukubuyelwa imali yentela eyayibanjwe ngokoMthetho Wentela Yemalingeniso Nombolo 58 yowezi 1962 (uMthetho).  Isicelo kumele sibe ngokweSivumelwano Sokutheliswa Kabili i-Double Taxation Agreement (DTA) esikhona phakathi kweNingizimu Afrika nezwe lowo ongesona isakhamuzi ayisakhamuzi salo.

Usifaka kanjani isicelo somyalelo?

Ungafaka isicelo somyalelo uma ufaneleka njengongesona isakhamuzi.   Ukufaka isicelo, landela lezi zinyathelo:

* Ungafaka isicelo somyalelo wokuphunyuzwa ekubanjweni kwentela yesisebenzi kumpesheni kanye/noma ku-anyuwithi yakho ngokugcwalisa i-RST01 – Isicelo somyalelo esenziwa ongesona isakhamuzi ukuphunyuzwa kuNtela yaseNingizimu Afrika kumalingeniso yempesheni ne-anyuwithi ngokwe-DTA.
* Ifomu i-RST01 eligcwaliswe ngokuphelele lasayindwa kumele lithunyelwe nge-imeyili ku contactus@sars.gov.za.
* Ihhovisi lentela ezweni oyisakhamuzi ulo kumele liqinisekise ku-RST01 ukuthi umuntu uyisakhamuzi sakulelozwe ngokwe-DTA phakathi kweNingizimu Afrika kanye nezwe ayisakhamuzi kulo.
* Wonke amasheduli akuleli fomu le-RST01 kumele agcwaliswe ngokuphelele.
* Lapho i-DTA ivumela izwe elingumthombo (lapha okuyiNingizimu Afrika) ukuba lixolele imalingeniso ekuthelisweni kuze kube ukuthi nemalingeniso yempesheni neye-anyuwithi nayo ifakiwe njengemalingeniso noma imalingeniso eyidonselwantela ezweni ayisakhamuzi kulo, ubufakazi bokuthi imalingeniso ifakiwe noma yafakwa kumele bufakwe ku-RST01. Ubufakazi lobo akumele bube nesikhathi esingaphezulu konyaka. Isibonelo sobufakazi kungaba ukuhlolwa (ezweni oyisakhamuzi kulo) lapho kuvela khona imalingeniso.

Ukuba semthethweni komyalelo

Kusukela kunyaka wokuhlola wezi-2024, isikhathi sokuba semthethweni komyalelo wokuphunyuzwa kutela yaseNingizimu Afrika sesishintshiwe kwaba ukuthi sizoba semthethweni isikhathi esiyiminyaka emithathu.

Abasingathi besiKhwama soMhlalaphansi kanye/noma abahlinzeka ngemishwalense yesikhathi eside kumele baqinisekise ukuthi:

* Umkhokhintela uhlinzeka Abasingathi besiKhwama soMhlalaphansi kanye/noma amahlinzeka ngemishwalense yesikhathi eside ngesitifiketi sokuba yisakhamuzi sonyaka nonyaka, nokuthi
* indawo ahlala kuyo isafana ngesikhathi lapho umyalelo usasemthethweni.

Lapho umkhokhintela eshintshe indawo yokuhlala waya kwenye engangeni ngaphansi kwenemithetho yentela nalapho umyalelo wawukhishelwe khona, lowo myalelo awube usaba semthethweni ukusukela ngosuku okushintshwe ngalo.

Sichithwa uma kunjani isicelo somyalelo?

Isicelo somyalelo sizochithwa lapho:

* I-RST01 ingagcwalisiwe ngokuphelele.
* Ihhovisi lentea ezweni oyikhamuzi salo lingazange lisayinde futhi ligxivize i-RST01.
* Usuku olwagxivizwa ehhovisi lentela luyisikhathi esingaphezulu konyaka owodwa.
* Izindaba zentela zalowo ongesona isakhamuzi (obhaliselwe eNingizimu Afrika ngenhloso yentela yemalingeniso) zingaqondile.
* Ubufakazi bemalingeniso yempesheni ne-anyuwithi (obuvela njengokuthi bufakiwe kumalingeniso ngesikhathi sohlolo ezweni ayisakhamuzi kulo), bungafakiwe.
* Ulwazi olwengeziwe obeluceliwe lungathunyelwanga.
* Uma, ngokomthetho waseNingizimu AfrikaI ne-DTA; i-SA inelungelo lokubamba intela.

**Isungqangi:**Lapho intela yesisebenzi yayibanjwe ngokungafanele empehsenini kanye/noma ku-anyuwithi yongesona isakhamuzi, ngokwe-DTA phakathi kweNingizimu Afrika nezwe ayisakhamuzi kulo, ungakwazi ukucela ukubuyiselwa imali.

Ucela kanjani ukubuyiselwa imali?

Okokuqala, lowo ongesona isakhamuzi kumele kube ukuthi abhaliselwe intela yemalingeniso eNingizimu Afrika. Ngolwazi olwengeziwe ngendlela yokubhalisa njengomkhokhintela, sicela ucofe lapha. Landela lezi zinyathelo ukufaka isicelo sokubuyelwa imali:

* Kumele kugcwaliswe kuthunyelwe Ifomu leNtela yeMalingeniso (i-ITR12) langalowo nyaka wokuhlola. Lesi isinyathelo sokuqala esivumela uSARS abuyisele umuntu imali yentela yesisebenzi eyayibanjwe kumpesheni kanye/noma ku-anyuwithi.
* Kumele ube nekhophi ye-IRP5 – Isitifiketi seNtela sesisebenzi, esikhishwe yisikhwama esibhekela ukubanjelwa intela yesisebenzi.
* Ifomu eligcwalisiwe i-ITR12 lingathunyelwa kanje:
	+ Ngokusebenzisa i-eFiling, uma ubhalisile. Uma ungabhalisile, vele ulandele lezi zinyathelo ezilula.
	+ Noma uqoke ummeleli wentela eNingizimu Afrika ukuze akuthumelele i-ITR12 egameni lakho. I-TPPOA – Special Power of Attorney kumele igcwaliswe ukuze inike ummeleli igunya lokusebenzisana noSARS egameni lakho.

**Isungqangi:**Isiqondiso esicacile esiya ku-ITR12 yabantu siyatholakala ukuze sikusize ekugcwaliseni nokuthumela ifomu. Sicela uqaphele ukuthi ukuthunyelwa kwe-ITR12 akukwenzi ukwazi ukubuyelwa imali ngaleso sikhathi. Ngakho-ke, i-ITR12 ingase ikhethelwe ucwaningomabhuku kanti uma ingakhethwanga, uma uthola iSaziso Sokuhlola (i-ITA34) kumele ufake isiphikiso ezinsukwini ezingama-80 zokusebenza zosuku lokuhlola.

* Ukuze uSARS ukwazi ukubukeza ukuhlola bese ubeka imali eza kuwe (imali ekubuyelayo) ku-akhawunti yakho, thumela lawa madokhumenti alandelayo lapho ufaka isiphikiso noma uma ukhethelwe inqubo yokucwaningwa kwamabhuku:
	+ I-RST02 egcwaliswe ngokuphelele – Isicelo esenziwa ongesona isakhamuzi ukuze athole imali ebuyayo kuntela yaseNingizimu Afrika kumpesheni kanye/noma ku-anyuwithi ngokweSivumelwano Sokutheliswa Kabili kanye nawo wonke amanye amadokhumenti asohlwini isib. isitatimende sasebhange, ubufakazi bendawo ohlala kuyo, umazisi, njll.
	+ Ikhophi ye-IRP5 – Isitifiketi seNtela sesiSebenzi
	+ Namaphi amanye amadokhumenti asetshenziselwe ukugcwalisa i-ITR12.
	+ Ubufakazi bokuthi imalingeniso yayifakiwe kumalingeniso eyidonselwantela lapho i-DTA ivumela izwe elingumthombo (lapha okuyiNingizimu Afrika) ukuba lixolele imalingeniso ekuthelisweni kuze kube ukuthi nemalingeniso yempesheni neye-anyuwithi nayo ifakiwe njengemalingeniso noma imalingeniso eyidonselwantela ezweni ayisakhamuzi sentela kulo. Ubufakazi lobo akumele bube nesikhathi esingaphezulu konyaka.

Sichithwa uma kunjani isicelo sokubuyelwa imali?

Isicelo sokubuyelwa yilami singachithwa lapho:

* Uma, ngokomthetho waseNingizimu AfrikaI ne-DTA; i-SA inelungelo lokubamba intela.
* I-RST02 ingagcwalisiwe ngokuphelele.
* Amadokhumenti adingekayo ukuphelelisa isicelo, engafakiwe. Amadokhumenti asohlwini ku-RST02:
	+ Ikhophi egxiviziwe yesitatimende sasebhange (ikhasi lokuqala kuphela) – kumele ivele imininingwane ye-akhawunti
	+ Ubufakazi bekheli ohlala kulo; kanye
	+ Nekhophi kamzisi/iphasiphothi yekhasimende
* Ihhovisi lentea ezweni oyikhamuzi salo lingazange lisayinde futhi ligxivize i-RST02.
* Usuku olwagxivizwa ehhovisi lentela luyisikhathi esingaphezulu konyaka owodwa.
* Izindaba zentela zongesona isakhamuzi aziqondile.
* Ubufakazi bemalingeniso yempesheni ne-anyuwithi (obuvela njengokuthi bufakiwe kumalingeniso ngesikhathi sohlolo ezweni ayisakhamuzi kulo), bungafakiwe.
* Naluphi olunye ulwazi olwengeziwe obeluceliwe aluthunyelwanga.