# SEZIZOQALA IZINHLAWULO ZOKUNGABUYISI AMAPHEPHA ENTELA EZIMALINI EZINGENAYO ZEZINKAMPANI

**Pretoria, 29 kuLwezi 2018 -** Abakwa-SARS maduze sebezofaka izinhlawulo ekwengamelweni kokungathobeli kokubuyisa amaphepha entela angakabuyiswa eziMalini eziNgenayo zeNkampani ama-Corporate Income Tax (CIT).

Izinhlawulo zokwengamela ukungathobeli sezizofakwa ezinkampanini ezihlulekile ukubuyisa amaphepha entela njengokwesidingo soMthetho weNtelo, 1962, eminyaka yokuhlola ngonyaka we-2009 kanjalo neminyaka elandela lapho, lapho abakwa-SARS bekhiphe khona incwadi ekukhumbuzayo yokugcina, nalapho inkampani ihlulekile ukuthumela amaphepha okubuyisa intela ezinsukwini ezingama-21 zokusebenza emva kokuthola incwadi ekukhumbuzayo yokugcina.

Izinhlawulo zizoba phakathi kuka-R250 kuya ku-R16 000, kuzoya ngokuhlolwa kokulahlekelwa noma ngengenisomali eliyidonselwantelo lenkampani, ngamaphepha okubuyisa intelo, kanti futhi zizonyuka ngenani elifanayo nyanga zonke okuqhutshekwa ngazo ukungathobeli umthetho kusukela ngokufakwa kwenhlawulo yokuqala. Lokhu kuhambisana neSahluko 15 soMthetho wokweNgamelwa kweNtela, 2011.

Kuyisidingo kuzo zonke izinkampani ezibhalisiwe - ezincane noma ezinkulu - ukuthi zithumele amaphepha okubuyisa intela ezinyangeni eziyi-12 ekupheleni konyakamali wenkampani. Lokhu kungenziwa ngokusebenzisa i-eFiling.

Intelo yeziMali eziNgenayo eNkampanini i-Corporate Income Tax (CIT) ikhokhwa yizinkampani eziseNingizimu Afrika, izinkampani ezenza imali noma ezenza inzuzo kungqalabhizinisi noma ezilahlekelwayo eNingizimu Afrika, noma ezisungulwe ngokugcwele (ezinegatsha) eNingizimu Afrika.

Okubaluleke kakhulu, izinkampani ezilele (ezingasebenzi) - njengesibonelo, izinkampani ezibhalisile ezingenaziliphu noma izimpahla - kudingeka ukuba zithumele amaphepha okubuyisa intela angaphambi konyaka we-2018, ukuze zigweme ukuhlawuliswa.

Abakwa-SARS bazofaka izinhlawulo ngokuhlola izinhlawulo okuzothi, uma zingakhokhiwe, kuzobe sekulandela izinyathelo zokuthola isikweletu. Inkampani ingacela ukukhululwa ezinhlawulweni kwabakwa-SARS kanti uma inganikezwa lokho, inkampani inelungelo lokufaka isikhalazo ngokusebenzisa i-eFiling ngaleso sinqumo sokungayikhululi inkampani leyo.

Izinkampani ezidinga olunye ulwazi ziyagqugquzelwa ukuba zivakashele isizindalwazi sakwa-SARS ukuze zibone izinguquko ezintsha ekhasini le-CIT. Abakhokhintela bangaxhumana ne-SARS contact centre kule nombolo 0800 00 7277.