

INGCACISO NGEMINIKELO

PRETORIA, ngoLwesihlanu, 23 kuNcwaba 2019 - Abakwa-SARS bahlose ukuqala umkhuba wokuthobela ngokuzithandela kwabakhokhintela. Njengendlela yokulangabezana nalokhu okuphokophelwe, abakwa-SARS bazokhipha umbhalo ocacisayo ukuze uhlinzeke umphakathi ngolwazi ngezindaba ezihlukene ezisematheni kulesi simo esikhona okwamanje. Kulokhu, abakwa-SARS bakhuluma ngeminikelo.

Miningi imibuzo ebuzwayo mayelana nohlobo lweminikelo kanjalo nemithelela yayo yentela. Inhloso yalombhalo ocacisayo ukubeka kafushane ngokuthi yini engabizwa ngomnikelo nokuthi yimuphi umnikelo ongatheliswa, kanjalo nomthelela wokukhokha inani ngaphandle kokuthi libe umnikelo.

UMNIKELO

Itemu elithi "umnikelo" lichaza ukukhishwa kwempahla ngesihle. Umnikelo kudingeka kube ukuthi lowo onikelayo ukwenza ngenhliziyo emhlophe, lokhu okwenza ukuthi umnikelo lowo ube ngowesihle. Uma kungukuthi kumele izandla zizezane, lokho kusho ukuthi akusewona umnikelo.

Ngakho-ke uma sekuqinisekisiwe ukuthi sewenziwe umnikelo, kuba khona imithelela eyehlukene okumele ibhekwe uma kuza kwezentela. Izinto ezibalulekile ezimayelana nentela yilezi:

- Ngabe intelaminikelo kumele ikhokhwe noma cha.
- Ngabe iminikelo kumele ibanjelwe intela noma cha.

INTELAMINIKELO

Okokuqala, intelamnikelo isebenza kunoma ubani, kunoma iyiphi inkampani noma iqomangcebo lakuleli njengoba kuchaziwe eMthethweni weNtelangeniso. Lokhu kusho ukuthi abangabona abakuleli abayikhonti intelamnikelo.

Okwesibili, umthetho unohla lweminikelo engatheliswa, okubandakanya, phakathi kokunye, iminikelo phakathi kwabalingani nakunoma yiziphin izinhlobo zikahulumeni, naliphi iqembu elibhalisiwe lezepolitiki, noma nayiphi inhlango egunyaziwe ezuzisa umphakathi.

Okubaluleke kakhulu, umnikelo awutheliswa uma inani eliphelele lomnikelo onyakeni wentela lingevile:

- ku-R100 000 wempahla enikelwe umuntu nje.
- ku-R10 000 wezipho ezijwayelekile zomkhokhintela ongeyena umuntu nje. Ngamanye amazwi, lezi yizipho ezijwayelekile, isibonelo, izinkampani namaqomangcebo.

Okunye okungatheliswa intelamnikelo yiminikelo weqiniso enikelelwe ukondliwa kwanoma imuphi umuntu. Yize ingenalo inani elibekiwe, lokhu kungatheliswa kuphela kulokhu uKhomishana akubona kufanele. Lokhu kwenzelwe ukubhekana nezindaba ezifana nokondla ingane njll. Intelamnikelo kumele ikhokhwe kwa-SARS ekupheleni kwenyanga, elandela inyanga okwenziwe ngayo lowo mnikelo. Umuntu onikelayo (umnikeli) uyena onesibopho sentela, kodwa uma umnikeli ehleleka ukukhokha intela esikhathini esibekiwe, umnikeli nalowo onikelelwayo bobabili baba nesibopho sentela.

Emva kokwenza umnikelo, umnikeli kumele agcwalise ifomu [IT144 \(Ukudalula komnikeli/konikelelwayo\)](#), elitholakala futhi elithunyelwa egatsheni lakwa-SARS eliseduze lihambisane nobufakazi bokuthi ukhokhile. Intelaminikelo ingakhokhwa ngokusebenzisa i-eFiling.

Intelaminikelo ibizwa ngezininga elimi ndawonye elingu-20% wenani elinikelwayo engevile ku-R30 million nangezininga elingu-25% emva kwalokho.

UKUBANJWA KWENTELA YEMINIKELO YEQINISO

UMthetho weNtelangeniso uvumela ukubanjelwa, kungeniso eliyidonswantelo lomkhokhintela, lomnikelo weqiniso onikelelwe okungaba inhlanganom egunyaziwe, i-ejensi, isikhungo noma umnyango kahulumeni okusohlwini olusesigabeni 18A(1) soMthetho. Lokhu kubanjelwa kunomkhawulo ongu-10% wengeniso eliyidonswantelo lomkhokhintela. Isamba seminikelo esidlula ku-10% wengeniso eliyidonswantelo sithathwa njengomnikelo ofanelekile owenziwe onyakeni olandelayo wokuhlola.

AMATHRANSEKUSHINI ANGATHATHWA NJENGEMINIKELO

Uma ithransekushini kungeyona eyesihle (isibonelo, uma ukhokhe ngoba ufuna ukuthola inkontileka), akuthathwa njengomnikelo, ngakho-ke, ayikho intelamnikelo. Yize amathransekushini afana nalawa engenayo intelamnikelo, kodwa

ingeniso elifana nalokhu noma inzuzo etholakale ngokwenza okungemthetho kanye/noma okutholakele (okufana nomehlokaboni) kuvamise ukutheliswa.

Phezu kwalokho, isigaba 23(o) soMthetho asikuvumeli ukubanjelwa kwencitho (kubandakanya iminikelo), uma kungokwenkohlakalo noma kuyizenzo ezingemthetho ezifana nokukhipha omehlokaboni, izinhlawulo kanjalo nezijeziso.

Ukuzihlangula: Lo mbhalo wokucacisa uhlinzeka ngomhlahlandlela ojwayelekile. Awgxilile eminingwaneni yezomthetho evame ukuhambisana nentela, ngakho-ke akumele usetshenziswe njengokomthetho. Futhi awuyona indlela yokwenza eyisishicilelo esisemthethweni. IYAPHELA

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