



SMALL BUSINESS

ESSENTIAL TAX GUIDE



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INKHOMBANDLELA LEMCOKA YENTSELA YEMABHIZINISI LAMANCANE

Lenkhombandlela iniketa lwatiso lolumcoka Kumabhizinisi Lamancane, Lasafufusa Nalasemkhatsini (SMMEs) kanye netibopho tawo tentsela letimayelana nekubhalisela intsela, kufayela, nekukhokhela Temisebenti Yentsela TaseNingizimu Afrika (i-SARS). Iphindze ifake lwatiso lolumayelana naletinhlobo tentsela lokungahle kudzingeke utikhokhe kuye ngebukhulu nangenhlobo yelibhizinisi lakho.

Ngenca yebunyenti betibopho temtsetfo wetentsela letimayelana netinhlobo letehlukene temabhizinisi, ngembi kwekucala libhizinisi lakho, cala ngekutsatsa sincumo ngenhlobo yelibhizinisi lofuna kulicala.

Umsebenti wemnikati welibhizinisi

Ekugcineni, banikati belibhizinisi banemsebenti wekufayela nekukhokha ku-SARS ngalokunembako futsi kusanekhatsi. Loku akubuki kutsi ingabe Unachwephesha Wentsela noma unemuntfu lokubukela tindzaba takho tentsela.

Kukhokha intsela



Kukhokha intsela kungentiwa ngekusebentisa i-eFiling noma ngekusebentisa indlela yekundlulisa imali yelibhange. Kukhokha intsela kufuneka kwenteke ngesikhatsi lesibekiwe kute uvimbele kukhokha intalo nekujeziswa. I-SARS angeke isaphindza ivume kwamukela emasheke emva kwaDisemba 2020.



Kugcina emarekhodi

Kugcina kahle emarekhodi kukusita kutsi ukhona kuchaza loko lokubikako uma ubuyisa intsela yemalingena yakho uma kungenteka kutsi i-SARS ibe nemibuto mayelana nelwatiso lolubikako uma ubuyisa intsela yakho yemalingena. Kugcina kahle emadokhumenti lafana netiliphu tekutsenga, ema-invoyisi, emarisithi, tiliphi tekufaka imali ebhange kanye nalamanye emadokhumenti kutakusita kulawula kancono tindzaba takho tentsela nasekucinisekiseni kutsi uhlala uhambisana nemtsetfo wentsela.

Tinhlobo telibhizinisi netibopho tentsela

Tinhlobo telibhizinisi	Inchazelo	Tibopho tentsela
Umhwebi Loyedvwa/ Umnikati	Lisebenta ezingeni leliphasi futsi lichutjwa bantfu labatakhele ngekwabo ematfuba emsebenti. Lifaka libhizinisi lelingakahleleki. Asikho sidzingo sekulibhalisa kuKhomishane Yetinkapani Neyemphahla Yekuticambela (CIPC).	Bhalisela Intsela Yakho Yemalingena (PIT) bese njalo ngemnyaka uyabika ngemalingena yelibhizinisi lakho ngekwenta Imbuyiselo Intsela Yemalingena Yakho (ITR12). Uma kufuneka ukhokhele i-SARS, kufuneka wente njalo ngembi kwelusuku lolumncamulajucu lekukhokha lolukhonjiswe kuSatiso Seluhlolo (ITA34).
Kubambisana	Bantfu lababili noma ngetulu labanesifiso lesifanako labahlanganako kute bente libhizinisi. Asikho sidzingo sekubhalisa ku-CIPC. Umlingani ngamunye utawukhokhiswa intsela ayedvwa kuye ngelisheya lakhe lanalo kulibhizinisi.	Bhalisela Intsela Yakho Yemalingena (PIT) bese njalo ngemnyaka uyabika ngemalingena yelibhizinisi lakho ngesikhatsi wenta Imbuyiselo Yentsela Yemalingena Yakho (ITR12). Uma kufuneka ukhokhele i-SARS, kufuneka wente njalo ngembi kwelusuku lolumncamulajucu lekukhokha lolukhonjiswe kuSatiso Seluhlolo (ITA34).
Tinkapani Tangasese/ Temmango noma tinkapani letivalekile	Libhizinisi lelihleleki lekudzingeka kutsi libhalise ku-CIPC bese litfola inombolo yekubhalisa yenkapani. Lenkapani ayikahlangani nemnikati wayo kantsi umnikati kudzingeka atfumele Imbuyiselo Yentsela Yakho Yemalingena (ITR12).	<ul style="list-style-type: none"> » Liyatibhaliseleka kukhokha Intsela Yemalingena Yemabhizinisi (CIT) uma ubhalisa ku-CIPC futsi ubika ku-CIT njalo ngemnyaka ku-ITR14. » Bhalisela i-VAT – uma ufanelekile » Bhalisela i-PAYE – uma ufanelekile netintsela Letikhetsikile Temabhizinisi Lamancane: Intsela Yetinzuzo, i-SBC noma i-ETI. » Kukhokhela tintsela
Emakhophorethivi	Ikhophorethivi yenteka uma licembu lebantfu, labanetifiso letifanako, bahlangana kute batfole inhloso letsite kutemnotfo, kutenhlalo noma kutemasiko, njengesitokufela, kubambisana kwemmango kutekulima, njll. Ikhophorethivi kufuneka ibhalise ku-CIPC. Emakhophorethivi akhokha intsela njengetinkapani.	Buka lokwenteka kuTinkapani Tangasese/Temmango noma tinkapani letivalekile

Uyibhalisela nini intsela?



Uma sewuyibhalisile inkapani yakho kuKhomishane Yenkapani Neyemphahla Yekuticambela (CIPC) lebeyatiwa ngekutsi yi-CIPRO ku- www.cipc.org.za . Kutatentakalela kutsi i-SARS ikhiphe inombolo leyireferensi yakho yeNtsela Yemalingena Yenkapani (CIT). Lomelele inkapani emva kwaloku kutawufuneka abhalise ku-eFiling ye-SARS abuyekete lwatiso, bese wenta lakwentako ngendlela le-elekthronikhi nalemalula ne-SARS.

Umuntfu lotisebentako/Lomhwebi loyedvwa noma bantfu Labanebulingani kufuneka babhalisele Intsela Yemalingena Yabo (PIT) ngco ku-SARS ngekusebentisa i-eFiling.

Sibopho sakho sentsela

Noma ngabe ungumuntfu lotisebentako noma lonelibhizinisi, kufuneka ubhalise libhizinisi lakho ku-SARS, ufayelele Imbuyiselo Yentsela yakho bese ukhokha intsela ledzingekako kusanekhatsi.

Tindlela letimalula tekutsintsana ne-SARS

Kutsintsana kwakho lokunyenti ne-SARS kutawenteka nge-inthanethi ngekusebentisa i-eFiling ye-SARS. Uma uhweba ungumuntfu loyedvwa futsi ungenayo inombolo leyireferensi yemalingena yentsela yakho, kufuneka ucale ngekubhalisela kuba mkhokhintsela ku-eFiling kute wakhe iphrofayili yakho, inombolo leyireferensi yentsela yakho itawentiwa.

Kubhalisela i-eFiling:

- » Vakashela iwebhusayithi ye-SARS www.sars.gov.za bese uchafata eFiling bese uchafata REGISTER NOW; noma
- » Uma ungumhwebi losebenta yedvwa noma Unebalingani – Dawuniloda i-MobiApp ye-SARS ku-Google Play Store (kuma-Android) noma i-App Store (kutinsita te-Apple) bese uchafata 'REGISTER'.

Ungaphindze ubukele ividiyo letsi “How to register for eFiling” ku-SARS TV ishaneli ye-YouTube.

Uma lonkhe lwatiso lwakho selubeyeketiwe, kakhulukati iminingwane yakho yasebhangwe, iminingwane yekuchumana kanye nemleli wenkapani ungabhalisela letinye tinhlobo tentsela letifana ne-VAT, PAYE, njll. ku-eFiling, ngaphandle kwekuya kuligatja le-SARS.

Tintsela letikhethsekile letisebenta kumabhizinisi lamancane

Kunetikhutsati letinengi letikhona temabhizinisi lamancane letifana neNtsela Yemali Lesetjentiwe (TOT), Intsela Yetinhlango Temabhizinisi Lamancane (SBC) kanye Nentsela Yesikhutsati Sekucasha (ETI).

1. Intsela Yemali Lesetjentiwe (TOT)

Intsela Yemali Lesetjentiwe ihlose kunciphisa nekwenza kukhokha intsela kube malula futsi nekucedza umtfwalo wekulawula kumabhizinisi lamancane lenta Inzuzo yemnyaka le-R1 million noma ngaphasi kwaloko.

Loluhele Lwentsela Yemali Lesetjentiwe luluhlelo lolulodvwa lwentsela futsi lume esikhundleni Sentsela Yemalingena, se-VAT, Sentsela Yesikhashana, Sentsela Yemali Lenkhulu Nesentsela Yetabiwo. Emabhizinisi lafanelekile atawubika bese akhokha yinye (1) intsela (ngaphandle uma akhona kukhetha i-VAT noma i-PAYE) bese acala kukhokha intsela uma inzuzo layentako ngemnyaka ingetulu kwe-R335 000.



Caphela:

Libhizinisi lelincane lelibhalisele Intsela Yemali Lesetjentiwe lingaphindza likhetha kubhalisela ne-VAT.

2. Inhlango Yemabhizinisi Lamancane (SBC)

Emabhizinisi lamancane lenenzuzo yemnyaka lefika ku-R20 million angafaneleka kukhokha Intsela Yemalingena ngelizinga lelincishiwe lentsele. Uma uveta kutsi libhizinisi lakho lincane kuMbuyiselo Yakho Yentsela Yemalingena (ITR14), futsi lihambisana nesidzingo lesibekiwe, lamazinga lancishisiwe atawuvele asebente. Akunasidzingo sekufaka sicelo sekunciphisa emazinga ngoba simo sakho sebu-SBC sitawubukwa ngekulandzela lwatiso loluku-ITR14.

Intsela Lengetiwe (VAT)

Emabhizinisi lanesilinganiso noma tinzuzo tangempela letingetulu kwe-R1 million kudzingeka abhalise futsi abite 15% i-VAT kuleto tintfo netinsita letikhokhelwa intsela.

Tigaba Tekubhalisela i-VAT:

Kubhalisa Lokuphocekile	Kubhalisa ngekutitsandzela
Kutawudzingeka kutsi ubhalisele i-VAT uma lokutsengisile kungetulu kwe-R1 million, kunoma ngabe ngusiphi isikhatsi setinyanga leti-12 noma uma ucabanga kutsi lokutsengisile kungahle kwendlule leyomali ngekubuka tivumelwano letibhaliwe tenkhontileka.	Ungafaka sicelo sekubhalisa ngekutitsandzela nanoma ngabe lokutsengisako, kungaphasi kwe-R1 million. Sidzingo sitsi lokutsengisiwe kufuneka kube sevele kwendlule umkhawulo we-R50 000, noma kungahle kwendlule R50 000 ngesikhatsi lesitinyanga leti-12. Kubhalisela i-VAT usebentisa i-eFiling ye-SARS kuyasheshisa futsi kumalula.

Pay-As-You-Earn (PAYE)

Umcashi lobhalisile noma lekufuneka abhalise ne-SARS abhalisele i-PAYE naye kutawudzingeka kutsi abhalise futsi akhokhe Intsela Yekutfufukisa Emakhono (SDL) futsi akhokhe nemnikelo Wesikhwama Semshwalensi Walabangasebenti (UIF) ku-SARS.

Cinisekisa kutsi uyabhalisa ku-SARS kungakendluli tinsuku tekusebenta leti-21 emva kwekuba ngumcashi, dvonsa imali ye-PAYE neye-UIF kumiholo yetisebenti bese uyikhokha ku-SARS njalo ngenyanga. Lemali lena kufuneka ikhokhwe kungakendluli tinsuku letisikhombisa (7) emva kwekuphela kwenyanga. Lapho khona imiholo yetisebenti ingaphansi kwemkhawulo lobekiwe.

Intsela Yesikhashana

Kuyatentakalela kutsi tonkhe tinkapani tibhaliselwe Intsela Yesikhashana ngesikhatsi tibhalisela Intsela Yemalingena Yetinkapani. Bantfu labanelibhizinisi lelincane futsi batfolo imali kulelibhizinisi, ngaphandle kwemholo, kufuneka babhalisele Intsela Yesikhashana. Kufuneka ugcwalise bese utfumela Imbuyiselo Yekukhokha Intsela Yesikhashana (IRP6) kabili ngemnyaka bese ukhokha silinganiso semalingena yakho.

Lembuyiselo ingafayelwa ngekusebentisa i-eFiling ye-SARS. Kodvwa uma ubhaliselwe Intsela Yemali Lesetjentiwe, akunasidzingo sekutfumela i-IRP6.

Intsela Yemalingena Yetinkapani (CIT)

Tinkapani kufuneka tibike imalingena yato njalo ngemnyaka ngekutfumela Imbuyiselo Yentsela Yemalingena Yetinkapani (ITR14) uma kubhaliswa kwato sekuphelelisiwe. Lokubika kufuneka kunembe, kuchaze yonkhe imalingena netindleko kute kugwenywe kwenta luhlolo lolusetulu noma loluphasi. Umnyaka weluhlolo lophela mhlaka, nobe emuva kwamhlaka 31 iNdlovulenkulu, silinganiso somtselo wemalingena yemabhizinizi singu 27% (ngaphambili sasingu 28%).

Tikhatsi Tekutfumela Timbuyiselo Tentsela ngekuya kweluhlobo Lwentsela

Luhlobo Lwentsela	Utfumela kangaki	Lifomu Lentsela	Emanothi
Intsela Yemalingena Yenkapani (CIT)	Kanye ngemnyaka kuhambisane nekuphela kwemnyakatimali wenkapani.	ITR14	Inkapani inetinyanga leti-12 tekutfumela i-ITR14 emva kwekuphela kwemnyakatimali njengoba kukhonjisiwe kusitifiketi sekubhalisa inkapani lesibuya ku-CIPC.
Intsela Yemalingena Yakho (yebantfu labatisebentako)	Kanye ngemnyaka njengoba i-SARS imemetele ngesikhatsi semnyaka sekufayela.	ITR12	Umhwebi lotimele yedvwa, lotisebentako nebantfu labanebulingani kufuneka babike imalingena yelibhizinisi labo kutimbuyiselo tentsela yabo ngamunye.
I-VAT	Njalo enyangeni yesibili (2) kungakafiki mhla tinge 25th	VAT201	Lesikhatsi sitawubekelwa sikhatsi sekubhalisa futsi letinye tinkapani kungadzingeka kutsi tiffumele njalo ngenyanga.
I-PAYE	Njalo ngenyanga mhla noma kungakafiki lusuku lwe 7th	EMP201	Kutfumela kuvalwa etinsukwini letisikhombisa (7) emva kwenyanga intsela idvonswe ngaso kusisebenti.
Intsela Yesikhashana	Kabili ngemnyaka	IRP6	Etinkapanini: Kutfumela kwekucala kufuneka kwenteke kusuka etinyangeni tekucala letisitfupha (6) temnyakatimali. Emuntfwini ngamunye: Kutfumela kwekucala kuvalwa mhla ti-30 Agasti bese kwesibili kona kuvalwe mhla ti-28/9 Febhuwari yalowo nalowo mnyaka.
Intsela Yemali Lesetjentiwe	Kanye ngemnyaka	TT03	Kutfunyelwa kwetimbuyiselo tentsela yemali lesetjentiwe kwentiwa kanye ngemnyaka kuhambisane nekutfunyelwa kwetimbuyiselo tentsela yemalingena yemnyakatimali wenkapani, noma emkhatsini kwamhla lu-1 kuJulayi kuya kumhla ti-31 Janawari wemnyaka lolandzelako wemuntfu ngamunye.
Kulungisela tisebenti	Ekupheleni kwa-Okthoba nasekupheleni kwaMeyi	EMP501	Kutfumela kwesikhashana kwekucala kuvala ekupheleni kwa-Okthoba bese kutfumela kwekugcina kona kuvale ekupheleni kwaMeyi.

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Kutfole lwati lolubanti unga-

- » Vakashela likhasi Lemabhezini Lamancane kuwebhusayithi ye-SARS www.sars.gov.za .
- » Shayela inombolo YeSARS Contact Centre 0800 007277
- » Cela bakuphe sikhatsi egatjeni le-SARS ngekusebentisa luhlelo lwetfu lwe-eBooking ku- www.sars.gov.za
- » Uma ushaya usemaveni angesheya, shaya +27 11 602 2093 (emkhatsini kwa 8am na 4pm kuphela sikhatsi saseNingizimu Afrika).

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