IsiXhosa

# SMALL BUSINESS
## ESSENTIAL TAX GUIDE

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SARS
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# ISIKHOKELO SERHAFU SE-SARS ESIBALULEKILEYO SAMASHISHINI AKHULAYO

Esi sikhokelo sinikela inkcazelo ebalulekileyo kuMashishini Akhulayo (SMMEs) kunye noxanduva lwawo lwerhafu oluphathelele ukubhalisela irhafu, ukufayila, yaye nokuhlawula Inkonzo Yengeniso YoMzantsi Afrika (SARS). Sikwaquka inkcazelo ngeentlobo zerhafu ezahlukahlukeneyo onokuba noxanduva lwazo ngokuxhomekeke kubungakanani kunye nohlobo lweshishini lwakho.

Ngenxa yoxanduva lwerhafu kunye nemithetho emininzi enxulumene neentlobo zamashishini ezahlukahlukeneyo, ngaphambi kokuqala ishishini lakho, qala ugqibe ngohlobo lweshishini ofuna ukuliqala.

## Imbopheleleko yomnini weshishini

Ekugqibeleni, abanini bamashishini banoxanduva lokufayila kunye nokwenza intlawuo kwi-SARS ngokuchanileyo yaye ngexesha. Oku kumele kwenziwe kungakhathaliseki enoba yiNgcali yeRhafu okanye kunomnye umntu osingatha imiba yakho yerhafu.

## Ukuhlawula irhafu

Ukuhlawula irhafu kunokwenziwa kusetyenziswa i-eFiling okanye ngokutransfera ngqo ebhankini. Kumele kuhlawulwe ngexesha ukuze kuphephwe inzala kunye nezohlwayo. I-SARS ayisayi kuphinda yamkele intlawulo yetshekhi ngemva kukaDisemba 2020.

## Ukugcina ingxelo

Ukugcina ingxelo kakuhle kukunceda ukwazi ukucacisa oko kuchaziweyo kwirhafu yomvuzo wakho xa u-SARS enokuba nemibuzo ngokuphathelele inkcazelo echaziweyo kwirhafu yakho. Ukugcina amaxwebhu axhasayo njengezilipu zokuthenga, i-iinvoyisi, izilipu, izilipu zedipozithi zebhanki kunye namanye amaxwebhu kuya kukunceda ulawule imiba yakho yerhafu ngcono yaye uqiniseke ukuba uhlala uyithobela irhafu.

## Iintlobo zamashishini kunye noxanduva lwerhafu

| Iintlobo zamashishini | Inkcazelo | Iimbopheleleko zerhafu |
|---|---|---|
| Umnini Weshishini/ Umnini | Lisebenza kwisikali esincinane yaye liqhutywa ngabantu abazisebenzayo. Liquka amashishini alula. Ayikho imfuneko yokubhalisa kwiKomishini Yenkampani kunye Nomhlaba (CIPC). | Bhalisela Irhafu Yomvuzo Yobuqu (PIT) yaye nyaka ngamnye uchaze umvuzo weshishini lakho kwifomu Yokuhlawula Irhafu Yomntu Ngamnye (ITR12). Xa kudingeka ukuba uhlawule i-SARS, umele ukwenze ooko ngaphambi kokuboniswa komhla wokugqibela wentlawulo kwiSaziso Sohlolisiso (ITA34) sakho. |
| Ubudlelwane | Abantu ababini okanye ngaphezulu abanomdla ofanayo abadibane ukuze baqhube ishishini. Ayikho imfuneko yokubhalisa ne-CIPC. Iqabane ngalinye liya kuhlawuliswa irhafu ngokwahlukileyo kuxhomekeke kwisabelo salo kwishishini. | Bhalisela Irhafu Yomvuzo Yobuqu (PIT) yaye nyanka ngamnye uchaze umvuzo weshishini lakho kwifomu Yokuhlawula Irhafu Yomntu Ngamnye (ITR12). Xa kudingeka ukuba uhlawule i-SARS, umele ukwenze ooko ngaphambi kokuboniswa komhla wokugqibela wentlawulo kwiSaziso Sohlolisiso (ITA34) sakho. |
| Iinkampani Zabucala/ Zikawonke Wonke okanye Ishishini Elingavulekanga | Ishishini elisesikweni ekufuneka libhalise kwi-CIPC yaye lifumane inombolo yokubhalisa inkampani. Inkampani yahlukile kumnini yaye umnini kufuneka ahlawule Umvuzo Werhafu Wobuqu (ITR12). | » Ubhaliso oluzenzekelayo lweRhafu YomvuzoYenkampani (CIT) xa ubhalisa kwi-CIPC uchaze i-CIT ngonyaka kwi-ITR14<br>» Bhalisela i-VAT – ukuba uyafaneleka<br>» Bhalisela i-PAYE – ukuba uyafaneleka kunye nerhafu Ekhethekileyo Yamashishini Amancinane yaye: Irhafu Yexabiso Neenkonzo, i-SBC okanye i-ETI.<br>» Ukuhlawulwa kweerhafu |
| Ishishini Elisebenzisanayo | Ishishini elisebenzisanayo libunjwa liqela labantu, elinomdla ofanayo, lidibana ukuze liphumeze okuthile kuqoqosho, kwintlalo okanye usukelo lwenkcubeko, njenge-stokvel, ukulima kwabahlali, njalo njalo. Ishishini elisebenzisanayo kufuneka libhaliswe kwi-CIPC. Amashishini asebenzisanayo ahlawuliswa irhafu njengeenkampani . | Bona Iinkampani Zabucala/Zikawonke Wonke okanye Ishishini Elingavulekanga |

## Uyibhalisela nini irhafu?

Wakuba uyibhalisile inkampani yakho kwiKomishoni Yeenkampani kunye Nomhlaba (CIPC) eyayisaziwa ngaphambili ngokuthi CIPRO apha www.cipc.org.za, i-SARS ngokuzenzekelelayo uya kwenza inombolo yembekiselo yeRhafu Yomvuzo Yenkampani (CIT) yakho. Umntu omele inkampani umele abhalisele i-eFiling ku-SARS ukuze ahlaziye inkcazelo, yaye ushishine nge-elektroniki kunye nendlela efanelekileyo no-SARS.

Umntu Ozisebenzayo/Sole Trader okanye abantu abakuBudlelwano kufuneka babhalisele Irhafu Yomvuzo Yobuqu (PIT) ngqo kwa-SARS nge-SARS eFiling.

**Uxanduva lwakho lwerhafu**

Enoba ungumntu ozisebenzayo okanye ishishini, kufuneka ubhalise ishishini lakho ne-SARS, fayila irhafu uze uhlawule iirhafu ezifunwayo ngexesha.

**Iindlela Ezilula Zokunxibelelana ne-SARS**

Unxibelelwano lwakho oluninzi ne-SARS luya kwenzeka kwi-intanethi kwi-SARS eFiling. Ukuba urhweba wedwa yaye awunayo inombolo yembekiselo yerhafu yomvuzo, umele okokuqala ubhalisele njengomhlawuli werhafu kwi-eFiling ukuze wenze iprofayili, yaye inombolo yembekiselo yerhafu uya kuyenzelwa.

Ukuze ubhalisele i-eFiling:

» Tyelela iwebhusayithi ye-SARS ethi www.sars.gov.za uze ucofe eFiling emva koko REGISTER NOW; okanye
» Ukuba uyarhweba njengoMnini Weshishini okanye Ubudlelane – Dawunlowuda i-SARS MobiApp kwi-Google Play Store (Android) okanye kwi-App Store (Apple devices) yaye ucofe 'REGISTER'' .

Usenokubukela kwakhona ividiyo ethi "How to register for eFiling" kwi-SARS TV kwitshaneli eku-YouTube.

Yakuba yonke inkcazelo yakho ihlaziyiwe, ngokukodwa iinkcukacha zebhanki, iinkcukacha zoqhagamshelwano kunye nommeli wenkampani, unako nokubhalisela ezinye iirhafu njenge-VAT, i-PAYE, njl njl. kwi-eFiling, ngaphandle kokutyelela isebe le-SARS.

## Irhafu ekhethekileyo esebenza kumashishini amancinane

Kukho inani lamaqithiqithi erhafu akhoyo kumashishini amancinane afanelekayo njengeRhafu Yexabiso Neenkonzo (TOT), Iirhafu Zamashishini Amancinane (SBC) kunye Irhafu Yengqesho Yamaqithiqithi (ETI).

**1. Irhafu Yexabiso Neenkonzo (TOT)**

Irhafu Yexabiso Neenkonzo ijolise ekunciphiseni kunye nokwenza lula ukuthobela irhafu yaye noxanduva lolawulo kumashishini amancinane ngonyaka imali ezii-R1 million okanye ngaphantsi.

Inkqubo Yerhafu Yexabiso Neenkonzo yinkqubo yerhafu enye yaye ithathela indawo Irhafu Yomvuzo, VAT, Irhafu Yesibonelelo, Irhafu Yenzuzo Yemali kunye Nerhafu Yamaqithiqithi. Amashishini afanelekayo aza kuchaza aze ahlawule irhafu enye (1) (ngaphandle kokhetho lwe-VAT okanye i-PAYE) yaye uqale kuphela ukuhlawula irhafu xa imali eyenziwe ngonyaka idlula kwii-R335 000.

*Phawula:*
*Ishishini elincinane elibhalisela Irhafu Yexabiso Neenkonzo linokukhetha ukubhalisela kwakhona i-VAT.*

**2. Ishishini Lamashishini Amancinane (SBC)**

Amashishini amancinane anemali yonyaka ezii-R20 million asenokufaneleka ukuhlawula Irhafu Yomvuzo ngexabiso lerhafu elinciphisiweyo. Ukuba uchaza ukuba ulishishini elincinane kwifomu ethi Ukuhlawula Irhafu Yomvuzo (ITR14), aze ahlangabezane neemfuneko, amaxabiso anciphisiweyo aya kusebenza ngokuzenzekelayo. Akuyomvuneko yokufaka isicelo sokunciphisa amaxabiso kuba isazisi sakho se-SBC siza kuqondwa ngokusebenzisa inkcazelo kwifomu yakho ethi ITR14.

## Umgangatho Werhafu Edityanisiweyo (VAT)

Amashishini ekuqikelelwa okanye anemali engaphezu kwee-R1 million kufuneka abhaliswe yaye atshajwe 15% ze-VAT kwiimpahla kunye neenkonzo ezihlawulwayo.

## Iindidi zokubhalisela i-VAT:

| Ubhaliso olungesosinyanzelo | Ubhaliso lokuzithandela |
|---|---|
| Uya kufunwa ukuba ubhalisele i-VAT ukuba uthengise ngaphezu kwee-R1 million, nakweliphi na ixesha leenyanga ezili-12 okanye ulindele ukuba ukuthengisa kwakho kuza kudlula le mali ngokuvumelana. | Unokufaka isicelo sokubhalisa ngokuzithandela kwanokuba ukuthengisa kwakho kungaphantsi kwee-R1 million. Imfuneko kukuba imali eyenziweyo imele ibe sele idlulile ubuncinane kwii-R50 000, okanye iza kunyuka ngee- R50 000 kwixesha leenyanga ezili-12. Ukubhalisela i-VAT usebenzisa i-SARS eFiling kuba iyakhawuleza yaye ilula. |

## Ukuhlawulwa Njengoko Ufumana (PAYE)

Umqeshi obhalisiweyo okanye ofunwa ukuba abhalise kwi-SARS i-PAYE kuya kufuneka abhalise aze ahlawulele Irhafu Yokuphuhlisa Ubuchule (SDL) kunye nomnikelo kwiNgxowa-mali Ye-inshorensi Yokungasebenzi (UIF) kwi-SARS.

Qiniseka ukuba uyabhalisa kwi-SARS kwiintsuku ezingama-21 ngemva kokuba ngumqeshi, kutsalwe i-PAYE kunye ne-UIF kumvuzo womqeshwa okanye umrholo uze uyihlawule kwi-SARS ngenyanga nganye. Ezi ntlawulo zimele zenziwe kwiintsuku ezisixhenxe (7) ngemva kokuphela kwenyanga. Xa umvuzo wabasebenzi uphantsi obekiweyo.

## Irhafu Emiselweyo

Onke amashishini ngokuzenzekelayo abhaliselwa Irhafu Emiselweyo xa ebhaliselwe Irhafu Yomvuzo Yenkampani. Umntu oneshishini elincinane yaye ufumana umvuzo kweli shishini, ngaphandle komrholo, umele abhalisele Irhafu Emiselweyo. Umele ugcwalise uze uthumele Ukuhlawulela Irhafu Emiselweyo Yentlawulo (IRP6) kabini ngonyaka uze wenze intlawulo yoqikelelo lomvuzo wakho.

Le ntlawulo inokufayilwa kwi-SARS eFiling. Ukuba ke ubhalisele Irhafu Emiselweyo, akuyomfuneko ukuthumela ifomu ethi IRP6.

## Irhafu Yomvuzo Yeshishini (CIT)

Iinkampani zimele zichaze umvuzo wazo wonyaka ngokuthumela Ukuhlawula Irhafu Yomvuzo Wenkampani (ITR14) yakuba ubhaliso lwayo luqoshelisiwe. Ukuchazwa kueme kuchane, kuxele wonke umvuzo kunye nemali esetyenzisiweyo ukuze ngaphezu okanye ngaphantsi kohlolisiso lwerhafu luyaphephwa. Izinga le rhafu yengeniso yamashishini yonyaka ophela ngomhla okanye emva komhla wama-31 kweyoKwindla kuma-2023 ngu-27% (belikade lingu-28%).

## Ukuhlawula Irhafu kwixesha leentlobo zerhafu

| Uhlobo lwerhafu | Ixesha lokuthumela | Ifomu Yerhafu | Amanqaku |
|---|---|---|---|
| Irhafu Yomvuzo Wenkampani (CIT) | Kanye ngonyaka ngokokuphela konyaka wemali wenkampani | ITR14 | Inkampani ineenyanga ezili-12 zokuthumela ITR14 ngemva kokuphela konyaka wemali. Ukuphela konyaka wemali kubonisiwe kwisaifikethi sokubhalisela inkampani kwi-CIPC |
| Irhafu Yomvuzo Yobuqu (kubantu abazisebenzayo) | Kanye ngonyaka njengoko kuchazwe yi-SARS ebudeni bexesha lokufayila | ITR12 | Abanini beshishini, abantu abazisebenzayo kunye nabantu abakubudlelane bafanele bachaze umvuzo weshishini labo ekuhlawuleni irhafu yobuqu |
| I-VAT | Rhoqo ngeenyanga ezimbini (2) ngaphambi kwe-25th | VAT201 | Ixesha liya kwabiwa kubhaliso yaye ezinye iinkampani zisenokufunwa ukuba zihlawule rhoqo ngenyanga |
| I-PAYE | Rhoqo ngenyanga okanye ngaphambi kwe-7th | EMP201 | Ukuthumela kukwiintsuku esisixhenxe (7) emva kwenyanga irhafu itsaliwe kumqeshwa. |
| Irhafu Ebonelel-weyo | Kabini ngonyaka | IRP6 | **Kwiinkampani:** Ukuthunyelwa okokuqala kukwiinyanga ezintandathu (6) ekuqaleni konyaka wemali. Ukuthunyelwa okwesibini wenziwa ekupheleni konyaka wemali. **Kubantu ngabanye:** ukuthunyelwa kokuqala kwenzeka 30 Agasti yaye ukuthunyelwa okwesibini kwenzeka 28/9 Februwari nyaka ngamnye. |
| Irhafu Yexabiso Neenkonzo | Kanye ngonyaka | TT03 | Ukuthunyelwa kwerhafu yexabiso neenkonzo kwenziwa kube Kanye ngonyaka ngokuvumelana nokuphela konyaka wemali wenkampani okanye ukuthumela ukuhlawulwa kwerhafu yomvuzo phakathi 1 Julayi kunye 31 Januwari wonyaka olandelayo waloo mntu. |
| Ukulungelelaniswa komqeshwa | Ekupheleni kukaOk-tobha nasekupheleni kukaMeyi | EMP501 | Ukuthumela okokuqala kwethutyana kusekupheleni kukaOktobha yaye ukuthumela okugqibela ekupheleni kukaMeyi |

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**Ngenkcazelo engakumbi unako –**

» Ukutyelela iphepha leShishini Elincinane kwiwebhusayithi ye-SARS ethi www.sars.gov.za.
» Ukufowunela Iziko Le-SARS Contact Centre apha 0800 007277
» Bhukha iapoyintimenti kwisebe le-SARS ngenkqubo yethu ye-eBooking apha www.sars.gov.za
» Ukuba ufowunela phesheya, apha +27 11 602 2093 (kuphela phakathi kuka-8am kunye 4pm ngexesha loMzantsi Afrika).

# Contact Us

## e-Contact

Visit the Small Business page on the SARS website www.sars.gov.za

Book an appointment on www.sars.gov.za

## Phone

SARS Contact Centre
0800 007277

If calling from abroad, on +27 11 602 2093 (only between 8am and 4pm South African time).

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