



# SMALL BUSINESS

## ESSENTIAL TAX GUIDE



Follow us on



# UMLAYEZO OQAKATHEKILEKO WOMTHELO WE-SARS WEBHIZINISI ELINCANI

Umlayezo lo unikela amaBhizinisi Amancani, Afufusako naseSilinganisweni (SMMEs) neembopho zemithelwawo malungana nokutlolisela umthelo, ukufayila nokubhadela nge-South African Revenue Service (SARS). Uhlanganisa neminingwana yomthelo ehluahlukeneko ekufuze uyibhadele kuye ngobukhulu nomhlobo webhizinisi lakho.

Njengombana kunemithetho neembopho zemithelo zemihlobo ehluahlukeneko zamabhizinisi, ngaphambi kobana uthome ibhizinisi lakho, kokuthoma kufuze uqunte umhlobo werhwebo ofuna ukulithoma.

## Okulindeleke kumphathi webhizinisi

Kuqakathekile bona umphathi webhizinisi afayile begodu abhadele i-SARS ngendlela efaneleko begodu kusese nesikhathi. Lokhu kuqakathekile kungakhathaliseki bona unaye uMbhadali woMthelo namkha kunomuntu okulungisela iindaba zomthelo.

## Ukubhadela umthelo



Ukubhadela komthelo kungenziwa kusetjenziswa i-eFiling namkha ngokufaka imali ngokunqophileko ebhanka. Imali kufuze ifakwe kusese nesikhathi ukwenzela bona kungabi namakonyana nehlawulo. I-SARS angekhe isamukela imali ebhadelwa ngamatjhege ngemva kwakaDisemba 2020.

## Ukubulunga iminingwana



Ukubulunga kuhle iminingwana kukusiza bona uhlathulule okuyifayela malungana nomthelo wemalakhlo engenileko nangabe iSARS inemibuzo malungana neminingwana oyifayilileko. Ukubeka kuhle amaphepha afana neenlibhu zokuthenga, ama-invoyisi, amarisidi, amadiphosidi webhanka namanye amaphepha kuzokusiza bona ukghone ukuthlogomela kuhle iindaba zakho zomthelo nokuqiniseka bona ulandela umthetho nakuziwa ekubhadeleni umthelo.

## Umhlobo webhizinisi nomthelo olindelekileko

Umhlobo weBhizinisi	Ihlathululo	Umthelo olindelekileko
Irhwebo olwenza uwedwa/ Umphathi	Ibhizinisi elincani begodu liphethwe muntu ozisebenzako. Kuhlanguka amabhizinisi angakahleleki ngokomthetho. Akutlhogeki ulitloliwe ku-Company and Intellectual Property Commission (CIPC).	Tlolisela i-Personal Income Tax (PIT) begodu njalo ngomnyaka, hlathulula imali ibhizinisi lakho eliyenzileko ku-Income Tax Return Yomuntu Munye (ITR12). Nangabe kufuze ubhadele i-SARS, kufuze wenze njalo ngaphambi kobana ilanga obekelwe lona lidlule elibonakala ku-Notice of Assessment (ITA34).
Ibhizinisi elihlanganyelweko	Babantu ababili namkha ngaphezulu abaneemfiso ezifanako abahlanganako bona benze ibhizinisi. Akutlhogeki bona balitloliwe ku-CIPC. Umhlanganyeli ngamunye uzokubhadeliswa umthelo ayedwa kuye ngokwesabelo anaso ebhizinisino.	Tlolisela i-Personal Income Tax (PIT) begodu njalo ngomnyaka, hlathulula imali ibhizinisi lakho eliyenzileko ku-Income Tax Return Yomuntu Munye (ITR12). Nangabe kufuze ubhadele i-SARS, kufuze wenze njalo ngaphambi kobana ilanga obekelwe lona lidlule elibonakala ku-Notice of Assessment (ITA34).
Amakampani Amakhulu/ Azijamele wodwa namkha Ikhampani Ehlanganyelweko	Ibhizinisi kufuze litloliwe ku-CIPC begodu lifumane inomboro yokutloliwa kwalo. Ikhampani leyo ayikahlanganiswa nomphathi begodu umphathayo kufuze athumele i-Personal Income Tax Return (ITR12).	<ul style="list-style-type: none"> <li>» Izokutloliwa ngokuzenzakalelako ne-Corporate Income Tax (CIT) nayitloliwa ku-CIPC begodu kuzokufuze kuvezwe i-CIT qobe mnyaka ku-ITR14</li> <li>» Tlolisela i-VAT – nangabe uyayifanelekela</li> <li>» Tlolisela i-PAYE – nangabe uyayifanelekela ne-Special Small Business taxes: Turnover Tax, SBC namkha ETI.</li> <li>» Ukubhadelwa komthelo</li> </ul>
Amabhizinisi ahlanganyelweko	Ibhizinisi elihlanganyelweko lenziwa nangabe kunesiqhema sabantu, abanemigomo efanako, abahlanganako bona benze imali, bazithabise namkha ngomnqopho ojayelikileko, njengokwenza istokufeli, ukulima eemphakathini, njl. Umhlobo webhizinisi kufuze utloliwe ku-CIPC. Ibhizinisi libhadeliswa umthelo njengekampani .	Qala Amakampani Amakhulu/ Azijamele wodwa namkha Ikhampani Ehlanganyelweko.

## Kunini lapho kufuze utlolisele umthelo?



Nasele utlolise ikampanakho ku-Company and Intellectual Property Commission (CIPC) ebeyibizwa ngokuthi yi-CIPRO ku- [www.cipc.org.za](http://www.cipc.org.za), ngokuzenzakalelako iSARS izokwenzela inomboro yokubhadela umthelo, i-Company Income Tax (CIT). Umjameli wekampani kufuze atlolise ku-SARS eFiling bona anande alungisa imininingwana, begodu athumele imali nge-elektroniki nangesikhathi esifaneleko ku-SARS.

Abantu Abazisebenzako/Ozenzela iBhizinisi Ayedwa namkha Abalihlanganyele Nomunye uMuntu kufuze batlolisele i-Personal Income Tax (PIT) ngokunqophileko ku-SARS basebenzisa i-SARS eFiling.

### Isibopho sakho somthelo

Kungakhathaliseki ukuthi uyazisebenza namkha unebhizinisi, kufuze utlolise ibhizinisi lakho neSARS, ufayile amaphephakho womthelo begodu ubhadele umtheo othileko kusese nesikhathi.

### Indlela efaneleko yokukhulumisana ne-SARS

Ukukhulumisana ne-SARS kuzokwenziwa ku-inthenedi usebenzisa i-SARS eFiling. Nangabe wenza ibhizinisi uwedwa begodu awunayo inomboro yokubhadela umthelo, kufuze uthome ngokutlolisele ukubhadela umthelo ku-eFiling bona ukwazi ukufaka imininingwanakho, bese uzokwenzelwa inomboro yomthelo.

Ukutlolisele i-eFiling:

- » Vakajtjhela izinzolwazi ye-SARS ku- [www.sars.gov.za](http://www.sars.gov.za) begodu ugandelele u-eFiling ngemva kwalokho ugandelele lapho kuthi khona-REGISTER NOW ; namkha
- » Nangabe wenza iRhwebo Uwedwa namkha Nilihlanganyele – Downloda i-SARS MobiApp ku-Google Play Store (Android) namkha ku-App Store (emafowunini we-Apple) begodu gandelela u- 'REGISTER'.

Ungabukela ividiyo ethi “How to register for eFiling” ku-SARS TV ku-YouTube.

Nasele kuvuselelwe imininingwanakho, khulukhulu imininingwana yebhanka nomjameli wekhampani, ungatlolisele eminye imithelo enjenge-VAT, PAYE, njl. ku-eFiling, ngaphandle kokuvakajtjhela i-ofisi le-SARS.

## Imithelo ekhethekileko esebenza emabhizinisini amancani

1. Kunemihlobo ehlukahlukeneko yomthelo efanekako amabhizinisi amancani angayifumana njengemali yenziwe yibhiziniselo Umthelo Wemali Enyenzliweko Ngonyaka eBhizinisini (TOT), Umthelo Ibhizinisi Elincani Elihlanganyelweko (SBC) noMthelo Wokuqatjha Abantu Abatjha (ETI).

### 2. Umthelo Wemali Enyenzliweko Ngonyaka eBhizinisini (TOT)

ITurnover Tax yenzelwe bona yehlise begodu yenze bululula bona ukghone ukuqalana nemithelwako nokukusiza ekwehliseni umthwalo wokuphatha ibhizinisi lakho elenza imali engange R1 million or namkha ngaphasi.

Ihlele le-Turnover Tax mhlobo womthelo osetjenziswako nojamisela i-Income Tax, VAT, i-Provisional Tax, i-Capital Gains Tax ne-Dividends Tax. Amabhizinisi ayifanelekako azokuveza begodu abhadele umthelo munye (1) (ngaphandle kwehlelo le-VAT namkha i-PAYE) begodu azokuthoma ukubhadela umthelo nasele imali bayenzileko ngomnyaka idlula imali engaba yi-R335 000.



Tjheja:

Ibhizinisi elincani elitloliselwe i-Turnover Tax lingakhetha ukutlolisela i-VAT ngesikhathi esifanako.

### 3. Umthelo Webhizinisi Elincani Elihlanganyelweko (SBC)

Amabhizinisi amancani enze imali eyi-R20 miliyoni angafaneleka ukubhadela Umthelo Wemali Engenileko ngomthelo owehlisiweko. Nangabe uveza ukuthi ulibhizinisi elincani imbuyiselo yoMthelo Wemali Engenileko (ITR14), begodu uhlangabezana nazo zoke iimfuneko, isephulelo sizokufakwa ngokuzenzakalelako. Akutlhogeki bona utlolisele ukuphungulelwa ngombana ubujamo be-SBC buzokufakwa ngokuya ngemininingwanakho eku-ITR14.

## Umthelontengo (VAT)

Amabhizinisi okucatjangelwa ukuthi enza imali namkha enze imali engaphezu kwe-R1 miliyoni ngomnyaka kufuze atolise begodu abhadeliswe i-VAT emaphesenti ayi-15 epahleni eyithengisako nemisebenzini ayenzela abanye.

## Amahlelo wokutlolisela i-VAT:

Ukutlolisa okulindelekileko	Ukutlolisa ngokuzikhethelela
Kuzokulindeleka bona utlolisele i-VAT nangabe okuthengisileko kufike ku-R1 miliyoni, nanyana kunini nasele uhlanganise inyanga ye-12 namkha ubona ngasuthi okuthengisileko kuzokudlula imali leyo ngokuya ngesibopho esivumelwano.	Ungazikhethelela ukutlolisela ngokuzithandela ngitjho nanyana okuthengisileko kungaphasi kwemali engaba yi-R1 miliyoni. Ifuneko kukuthi okuthengisileko kufuze kube ubuncani bakhona sekudlule imali engaba yi-R50 000, namkha ubona ngasuthi kuzokudlula i-R50 000 nasele kufika inyanga ye-12. Ukutlolisela i-VAT usebenzisa i-SARS eFiling kumsinya begodu akudli nesikhathi.

## UmThelo umQatjhi awuDosa esiSebenzini (PAYE)

Umqatjhi otlolisileko namkha okufuze atlolise ne-SARS bona afumane i-PAYE kuzokulindeleka bona atlolise begodu abhadelele Umthelo Wokuthuthukisa Amakghono, (SDL) noMthelo Wokungasasebenzi, (UIF) okuminikelo ku-SARS.

Qiniseka bona utlolisela i-SARS hlangana namalanga ayi-21 wokusebenza ngemva kokuqatjiswa, dosa i-PAYE ne-UIF emalini namkha emrholweni weensebenzi zakho begodu yibhadele ku-SARS qobe nyanga. Iimalezi kufuze zenziwe hlangana namalanga alikhomba (7) ngemva kokuphela kwenyanga. Nangabe umrholo weensebenzi ungaphasi kwemali

## Umthelo Wemali Engenileko Ebhadelwa Kusengaphambili (Provisional Tax)

Zoke iinkampani zitloliselwa ngokuzenzakalelako i-Provisional Tax nasele zitlolisele Intelu Yengeniso yeKampani. Abantu abanebhizinisi elincane begodu abafumana inzuzo ebhizinisineli, kunokobana bafumane umrholo, kufuze batlolisele i-Provisional Tax. Kufuze uzalise bewuthumele iforomo le-Return Payment of Provisional Tax (IRP6) kabili ngomnyaka begodu ubhadelele inzuzo oyicabangelako.

Imbuyiselo le kufuze ifayilwe ku-SARS eFiling. Nangabe utlolisele i-Turnover Tax, akutlhogeki bona uthumele i-IRP6.

## Intelu Yengeniso yeKampani (CIT)

Iinkampani kufuze zihlathulule inzuzwazo njalo ngomnyaka ngokuthumela i-Intelu Yengeniso yeKampani (ITR14) nasele ukutloliswa kwayo sekuqinisekisiwe. Okutlolileko kufuze kunembe, kuveze zoke iinzuzo neendleko ukwenzela bona ungabhadeli umthelo omkhulu namkha omncane. Emnyakeni wehlolo mthelo ozophela mhlana, namkha ngemva kamhlana 31 KuNtaka, inani lomthelo wemalingeniso wekhampani sizaba yi 27% (besigade siyi 28% ngaphambilini).

## Isikhathi sokuthumela umThelo wemBuyiselo ngokuya ngokomthelo othileko

Umhlobo womthelo	Isikhathi othunyelwa ngaso	IForomo lomThelo	Tjheja
Inzuzo yekampani (CIT)	Kanye ngomnyaka kuye ngokuphela komnyaka wekampani	ITR14	Ikampani ineenyanga eziyi-12 bona ithumele i-ITR14 ngemva kokuphela komnyaka webhizinisi. Ukuphela komnyaka kutjengiswe esitifiketini sekampani esivela ku-CIPC
Intela Yengeniso Yomuntu Mathupha (yabantu abazisebenzako)	Kanye ngomnyaka njengombana i-SARS ibikezele hlangu nesikhathi sobuyisela amafayili	ITR12	Abarhwebi abazisebenzela bodwa, abaziqatjhileko nabantu abahlanganyele ibhizinisi kufuze bahlathulule inzuzo yebhizinisi labo entelweni yabo yengeniso yembuyiselo
I-VAT	Qobe eenyangeni ezimbili (2) ngaphambi kobana kube mhlaka ka-25	VAT201	Isikhathi sizokutlolwa ekutlolisweni begodu ezinye iinkampani kungathlogeka bona zithumele qobe nyanga
I-PAYE	Qobe ngenyanga namkha ngaphambi kwelanga lesi-7	EMP201	Ukuthumela kufuze kube hlangu namalanga wekhomba (7) ngemva kokobana umthelo wenyanga sewudosiwe eensebenzini.
I-Provisional Tax	Kabili ngomnyaka	IRP6	Eenkampanini: Ukuthunyelwa kokuthoma kufuze kwenziwe eenyangeni ezisithandathu (6) kusukela ekuthomeni kokuphela komnyaka webhizinisi. Ukuthunyelwa kwesibili kufuze kwenzeke ekupheleni komnyaka webhizinisi.  Ebantwini: ukuthumela kokuthoma kufuze kwenziwe ngo-Arhostosi 30 begodu ukuthumela kwesibili kufuze kwenziwe ngee-28/9 zakaFeberbari qobe mnyaka.

Umhlobo womthelo	Isikhathi othunyelwa ngaso	IForomo lomThelo	Tjheja
Ama-Turnover Tax	Kanye ngomnyaka	TT03	Ukuthunyelwa kwama-turnover tax returns kwenziwa Kanye ngomnyaka kuye ngokuthi umnyaka wekampani uphela nini namkha i-annual income tax returns, Phakathi kwaka-1 Julayi no-31 Janabari womnyaka olandelako emntwini ngamunye.
I-Employee reconciliation	Ekupheleni kwaka-Oktoba nekupheleni kwakaMeyi	EMP501	Ukuthumela kokuthoma kwesikhatjhana kufuze kube sekupheleni kwaka-Oktoba begodu ukuthumela kwamaswaphela ekupheleni kwakaMeyi

**DISCLAIMER:** The information contained in this leaflet is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the leaflet should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

**Iminingwana engeziweko ingafumaneka ku-**

- » Vakajtjhela i-Customs and Excise ekhasini lezinzolwazi ye-SARS ku-[www.sars.gov.za](http://www.sars.gov.za).
- » Dosela ku-SARS Contact Centre ku- 0800 007277
- » Hlela ukuvatjhela i-ofisi le-SARS ngokusebenzisa ihlelo lethu lokubhukha i-eBooking ku-[www.sars.gov.za](http://www.sars.gov.za)
- » Nawudosa ukenye inarha, betha u +27 11 602 2093 (ngo-8am ukuya ku-4 ntambama kwaphela ngesikhathi seSewula Afika)



# Contact Us



## e-Contact

Visit the Small Business page on the SARS website  
[www.sars.gov.za](http://www.sars.gov.za)

Book an appointment on  
[www.sars.gov.za](http://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).

SCAN ME



Follow us on



2020

