



SMALL BUSINESS

ESSENTIAL TAX GUIDE



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KAELO E E BOTLHOKWA YA SARS KA TSA LEKGETHO LA DIKGWEBOPOTLANA

Kaelo eno e tlamela Dikgwebopotlana, tsa Bogolo jo bo mo Magareng le tse Dinnye (SMMEs) ka tshedimosetso e e mosola le maikarabelo a tsone a a amanang le go ikwadisetsa lekgetho, go romela diforomo tsa lekgetho, le go duela Ditirelo tsa Lekgetho la Aforika Borwa (SARS). Gape e akaretsa tshedimosetso ka makgetho a mofuta e e farologaneng e o ka tswang o tshwanelwa ke go e duela go ikaegile ka gore kgwebo ya gago ke ya bogolo jo bo kae le gore ke ya mofuta ofe.

Ka ntlha ya maikarabelo a mantsi a semolao le a makgetho a a amanang le mofuta e e farologaneng ya dikgwebo, pele o simolola kgwebo ya gago, dira tshwetso pele ya gore o batla go simolola setheo sa mofuta mang.

Maikarabelo a mong wa kgwebo

Kwa bofelong, beng ba dikgwebo ke bone ba nang le boikarabelo jwa go romela diforomo tsa lekgetho le go duela SARS ka nepo le go dira jalo ka inthanete. Ga go kgathalesege gore a o na le Modiredi wa tsa Lekgetho mongwe o sele yo o go thusang ka merero ya gago ya lekgetho.

Dituelo tsa lekgetho



Dituelo tsa lekgetho di ka dirwa ka eFiling kgotsa ka go fetisetsa madi ka tlhamalalo mo bankeng. Dituelo di tshwanetse go dirwa ka nako go tla morokotso le dituediso-kotlhao. Morago ga Sedimonthole 2020, SARS ga e kitla e tlhola e amogela dituelo ka tšheke

Go boloka direkoto



Go boloka direkoto sentle go go thusa go tlhalosa gore go begwa eng mo foromong ya gago ya lekgetho la madi a lotseno fa go ka direga gore SARS e nne le dipotso ka tshedimosetso e e kwadilweng mo foromong ya gago. Go boloka ditokomane tse di tshegetsang bosupi jaaka diselipi tsa dilo tse o di rekileng, manaanetheko, dirasiti, diselipi tsa go diposita madi mo bankeng le ditokomane tse dingwe tse di tla go thusang go berekana le merero ya gago ya lekgetho botoka le go tlhomamisa gore o Ikobela melao ya lekgetho.

Mefuta ya kgwebo le maikarabelo a lekgetho

Mofuta wa kgwebo	Tlhaloso	Maikarabelo a lekgetho
Motsamai-sa-Kgwebo Yo o Nosi / Mong wa Kgwebo	Ke kgwebo e potlana mme e tsamaisiwa ke motho ka nosi yo o iperekang. E akaretsa dikgwebo tse e seng tsa semmuso. Ga go na dipatlafalo tsa gore ba ikwadise kwa lefapheng la Ditlamo le Khomišine ya Ditshwanelo tsa Semolao (CIPC).	Ikwadisitse Lekgetho la Madi a Gago a Lotseno (PIT) mme o bege lotseno lwa madi a gago lwa ngwaga le ngwaga lwa kgwebo mo Foromong ya Lekgetho ya gago ya Motho ka Nosi (ITR12). Fa o tlhoka go duela SARS, dira jalo pele ga letlha le tuelo e tshwanetseng go bo e duetswe ka lone le le bontshiwang mo Kitsisong ya Tlhatlhobo ya Direkoto (ITA34).
Kgwebisano	Batho ba babedi kgotsa go feta ba ba kgatlhegelang dilo tse di tshwanang ba ba nnang seoposengwe go tsamaisa kgwebo. Ga go na dipatlafalo tsa go ikwadisa kwa lefapheng la CIPC Mogwebisani mongwe le mongwe o tla duedisiwa lekgetho la gagwe kwa thoko go ya ka dishere tse mongwe le mongwe wa bone a nang le tsone mo kgwebong	Ikwadisitse Lekgetho la Madi a Gago a Lotseno (PIT) mme o bege lotseno lwa madi a gago lwa ngwaga le ngwaga lwa kgwebo mo Foromong ya Lekgetho ya gago ya Motho ka Nosi (ITR12). Fa o tlhoka go duela SARS, dira jalo pele ga letlha le tuelo e tshwanetseng go bo e duetswe ka lone le le bontshiwang mo Kitsisong ya Tlhatlhobo ya Direkoto (ITA34).
Ditlamo tsa Poraefete/ Puso kgotsa Mekgatlo-Kgwebo e e Tswetsweng	Ke kgwebo ya semmuso e e tlhokang go kwadisiwa kwa lefapheng la CIPC e bo e nwa nomoreikwadiso ya setlamo. Setlamo se kgaogantswe le mongwe wa sone e bile mong wa sone o tshwanetse go romela Lekgetho la Madi a Gago a Lotseno (ITR12).	<ul style="list-style-type: none"> » Fa o ikwadisa kwa CIPC, go raya gore o ikwadisetsa Lekgetho la Madi a Lotseno lwa Setlamo (CIT) mme o tshwanetse go bega CIT ngwaga le ngwaga mo foromong ya ITR14 » Ikwadisitse VAT – fa o tshwanelega le makgetho a a kgethegileng a » Ikwadisitse PAYE – fa o tshwanelega Dikgwebopotlana: Lekgetho la Madi a a Tseneng, SBC kgotsa ETI. » Tuelo ya makgetho
Mekgatlo-Kgwebo	Mokgatlo-kgwebo o bopiwa ke fa setlhophla sa batho, ba ba kgatlhegelang dilo tse di tshwanang, ba nna seoposengwe go fitlhelela mekgele mengwe ya ikonomi, ya loago le ya setso, jaaka ka <i>stokvel</i> , kgwebo e e kopantsweng ke baagi ya tsa temothuo, jj. Mokgatlo-kgwebo o tshwanetse go ikwadisa kwa CIPC. Mekgatlo-kgwebo e duedisiwa lekgetho jaaka ditlamo.	Leba Ditlamo tsa Poraefete / Puso kgotsa Mekgatlo-Kgwebo e e Tswetsweng

O ka ikwadisetsa lekgetho leng?



Fa o sena go kwadisa Setlamo sa gago kwa Setlamo sa Khomishene ya Ditshwanelo tsa Semolao (CIPC) e pele e neng e bidiwa CIPRO mo webosaeteng ya www.cipc.org.za, SARS e tla go naya nomoretshupetso ya Lekgetho la Madi a Lotseno a Setlamo (CIT) . Moemedi wa setlamo o tla tshwanelwa ke go se kwadisa mo SARS eFiling go tlabolola tshedimisetso le go dirisana le SARS a dirisa porokeramo ya eleketeroniki.

Motho yo o Iperekang / Motsamaisa-Kgwebo Yo o Nosi kgotsa batho ba ba tsenetseng Kgwebisano ba tshwanetse go ikwadisetsa Lekgetho la Madi a Gago a Lotseno (PIT) ka tlhamalalo kwa SARS ka eFiling ya SARS.

Maikarabelo a gago a lekgetho

Go sa kgathalesege gore a o dira jaaka motho yo o iperekang kgotsa o na le kgwebo, o tshwanetse go kwadisa kgwebo ya gago kwa SARS, le go romela diforomo tsa gago tsa lekgetho o bo o duela ka nako makgetho a a tlhokang go duelwa.

Ditsela tse di seng matsapa tsa go dirisana le SARS

Bontsi jwa ditsela tsa gago tsa go dirisana le SARS e tla nna ka eFiling ya SARS. Fa o le motsamaisa kgwebo o le nosi e bile o sena nomoretshupetso ya lekgetho, o tshwanetse gore o ikwadise pele jaaka moduelalekgetho ka eFiling go tlhama porofaele, mme o tla newa nomoretshupetso ya lekgetho.

Go ikwadisetsa eFiling:

- » Tsena mo webosaeteng ya SARS ya www.sars.gov.za o bo o tobetsa eFiling morago ga moo, tobetsa **REGISTER NOW**; kgotsa
- » Fa o le tsamaisa kgwebo jaaka Motsamaisa-Kgwebo Yo o Nosi kgotsa o le mo Kgwebisanong le ba bangwe - Laisolola MobiApp ya SARS go tswa mo *Google Play Store (Android)* kgotsa *App Store* (didirisiwa tsa Apple) o bo o konya mo go **'REGISTER'**.
- » Gape o ka nna wa lebelela bidio ya *"How to register for eFiling"* mo kanaleng ya SARS TV YouTube. Fa tshedimisetso yotlhe ya gago e sena go tsenngwa, segolobogolo dintha tsa banka, dintlha tsa go ikgolaganya le wena le ya baemedi ba setlamo, o ka nna wa ikwadisetsa makgetho a mangwe a a jaaka VAT PAYE, jj mo eFiling, kwantle ga go ya kwa lekaleng la SARS.

Makgetho a mangwe a a kgethegileng a dikgwebopotlana

Go na le dithotloetso di le mmalwa tsa lekgetho tse di dirang gore dikgwebopotlana di tshwanelegele lekgetho jaaka Lekgetho la Madi a a Tseneng (TOT), Makgetho a Mokgatlho wa Kgwebopotlana (SBC) le Lekgetho la Kgothatso ya Khiri (ETI).

1. Lekgetho la Madi a a Tseneng (TOT)

Boikaelelo jwa Lekgetho la Madi a a Tseneng ke go fokotsa le go tlhofofatsa mekgwa ya go ikobela melao ya lekgetho le go tlhofofatsa matsapa a tiro ya tsamaiso ya dikgwebopotlana ya Lekgetho la Madi a a Tseneng a ngwaga le ngwaga a R1 milione kgotsa ka fa tlase ga one.

Tsamaiso ya Lekgetho la Madi a a Tseneng ke tsamaiso e le nngwe ya lekgetho mme e emisetsa Lekgetho la Madi a Lotseno, VAT, Lekgetho la Nakwana, Lekgetho la Porofete ya Dithoto Tse di sa Balelweng mo go Tse di Rekisiwang le Lekgetho la Dipoelomadi. Dikgwebo tse di tshwanelegang di tla bega le go duela lekgetho le le lengwe (1) (ntle le fa di dira jalo ka tlhopho ya VAT kgotsa PAYE) di bo di simolola go duela lekgetho fa madi a a tseneng ya tsone ya ngwaga le ngwaga e feta R335 000.



Ela tlhoko:

Kgwebopotlana e e kwadiseditsweng lekgetho la madi a a tseneng e tshwanetse go ikwadisetsa le VAT.

2. Mokgatlho wa Kgwebopotlana (SBC)

Dikgwebopotlana tse di nang le madi a a tseneng a ngwaga le ngwaga a a fitlhang go R20 milione di ka nna tsa tshwanelegela go duela Lekgetho la Madi a Lotseno ka reiti ya lekgetho e e fokoditsweng. Fa o supa gore o kgwebopotlana mo Foromong ya Lekgetho la Madi a Lotseno (ITR14) ya gago, e bile o fitlhelela dipatlafalo tsoatlhe, go tla tsenngwa direiti tse di fokoditsweng. Ga go tlhokege gore o dire kopo ya go tsenyediwa direiti tse di fokoditsweng ka gonne boemo jwa gago jwa SBC bo tla tlhotlhomisiwa go dirisiwa tshedimotsetso ya ITR14.

Lekgetho la Boleng jo bo Okeditsweng (VAT)

Dikgwebopotlana tsa madi a tseneng e e fopholediwang gore e feta R1 milione kgotsa e e fitlhang mo go yone, go lebelelwe gore di ikwadise le gore di duedise 15% VAT ya dithoto tse ba tlamelang ka tsone le ditirelo tse di gogelwang lekgetho.

Dikarolo tsa go ikwadisetsa VAT:

Go ikwadisa go patelesegang	Go ikwadisa go go ithaopelwang
O tla tshwanelwa ke go ikwadisetsa VAT fa madi a tseneng a gago a feta R1 milione, mo dikgweding dibe di le 12 kgotsa fa o belaela gore dithekiso tsa gago di tllile go feta tlhwathwa eo mme go tla batla gore o dire konteraka e e go tlamang.	O ka nna wa dira kopo ya go ikwadisa go go ithaopelwang le fa dithekiso tsa gago di le kwa tlase ga R1 milione. Patlafalo ke gore dithekiso tse o di dirileng di tshwanetse go bo di setse di tlodile selekanyo sa R50 000 kgotsa go ka direga gore di fete R50 000 mo lobakeng lwa dikgwedi di le 12. Go ikwadisetsa VAT o dirisa eFiling ya SARS go bonako e bile ga go matsapa.

Duela fa o Amogela (PAYE)

Mothapi yo o ikwadisitseng kgotsa yo go tlokegang gore a ikwadisetse PAYE kwa SARS gape o tshwanelwa ke gore a ikwadisetse go duela Lekgethwana la Tlhabololo ya Dikgono tsa Tiro (SDL) le Letlole la Inshoreense la Batlhokatiro (UIF) gore a di duelele kwa SARS.

Tlhomamisa gore o ikwadisa kwa SARS mo malatsing a le 21 fa o sena go nna mothapi, le gore o ntsha PAYE le UIF mo disalaring tsa bathapiwa ba gago kgotsa mo megolong ya bone mme o di duelele kwa SARS kgwedi le kgwedi. Dituelo tseno di tshwanetse go dirwa mo malatsing a le supa (7) morago ga bokhutlo jwa kgwedi. Fa disalari tsa bathapiwa di le kwa tlase ga selekanyo se se beilweng, seo gone jaanong jaana e leng sa R83 100 ka ngwana.

Lekgetho la Nakwana

Ditlamo tsotlhe di kwadiseditswe Lekgetho la Nakwana fa di ikwadisetsa Lekgetho la Lotseno lwa Madi. Batho ba ba nang le kgwebo e nnye e bile ba amogela madi go tswa mo kgwebong eo, kwantle ga salari, ba tshwanetse go ikwadisetsa Lekgetho la Nakwana. O tshwanetse go tlatsa le go romela Foromo ya Tuelo ya Lekgetho la Nakwana (IRP6) gabedi ka ngwana mme o duele dituelo tsa phopholetso ya lotseno lwa gago.

O ka romela foromo eno ya lekgetho ka eFiling ya SARS. Mme fa e le gore o ikwadiseditse Lekgetho la Madi a tseneng, ga o tlhoke go romela IRP6.

Lekgetho la Lotseno lwa Madi a Kgwebo (CIT)

Ditlamo di tshwanetse go bega lotseno lwa madi lwa tsone gangwe ka ngwaga ka go romela Foromo ya Setlamo ya Lekgetho la Madi a Lotseno (ITR14) fa ikwadiso yotlhe ya tsone e feleleditswe. Dilo tse ba di begang di tshwanetse tsa bo di nepagetse, ba umake lotseno lotlhe lwa madi le ditshenyegelo gore go se ka ga fopholediswa madi a a kwa godimo thata kgotsa a a kwa tlase thata a ba tshwanetseng go a duela. Mabapi the tekolo ya ngwaga e e felang ka, kgotsa morago ga 31 Mopitlwe 2023, tekanyetso ya Lotseno lwa Lekgetho lwa Koporeite ke 27% (Pele e ne e le 28%).

Dinako Tsa Go Romela Diforomo tsa Makgetho go ya ka mefuta ya one

Mofuta wa Lekgetho	Nako ya go Romela Foromo	Foromo ya Lekgetho	Dintlha
Lekgetho la Lotseno lwa madi a setlamo (CIT)	Gangwe ka ngwaga ka nako ya bokhutlo jwa ngwaga wa ditshelete wa setlamo	ITR14	Setlamo se na le dikgwedi di le 12 go romela ITR14 morago ga bokhutlo jwa ngwaga wa ditshelete. Bokhutlo jwa ngwaga wa ditshelete bo supiwa mo setifikeiting sa go kwadisiwa ga setlamo kwa CIPC
Lekgetho la Lotseno lwa madi a Gago (la ba ba iperekang)	Gangwe ka ngwaga ka nako e e beilweng ke SARS ka setlha sa go romelwa ga diforomo tsa lekgetho.	ITR12	Motsamaisa-Kgwebo yo o Nosi, ba ba iperekang le batho ba ba tsenetseng kgwebisano ba tshwanetse go bega lotseno lwa madi a kgwebo ya bone mo foromong ya bone ya lekgetho la bone ka namana
VAT	Dikgwedi di le pedi (2) dingwe le dingwe pele ga di letlha la di 25	VAT201	O newa nako ya go dira jalo fa o ikwadisa mme ditlamo dingwe di ka nna tsa kopiwa go romela pego ya tsone kgwedi le kgwedi
PAYE	Kgwedi le kgwedi ka di 7 kgotsa pele ga tsone	EMP201	E tshwanetse go romelwa malatsi a le supa (7) morago ga kgwedi e lekgetho le gogilweng ka yone mo mothapiweng.
Lekgetho la Nakwana	Gabedi ka ngwaga	IRP6	La ditlamo Thomelo ya ntlha ya lone e dirwa dikgwedi di le thataro (6) fa ngwaga wa ditshelete o sena go simolola. Thomelo ya bobedi ya lone e dirwa kwa bokhutlong jwa ngwaga wa gago wa ditshelete. La batho ka bongwe: thomelo ya ntlha e ka di 30 Phatwe mme ya bobedi e dirwa ka di 28/9 Tlhakole wa ngwaga mongwe le mongwe.

Mofuta wa Lekgetho	Nako ya go Romela Foromo	Foromo ya Lekgetho	Dintlha
Lekgetho la Madi a a Tseneng	Gangwe ka ngwaga	TT03	Go romelwa ga diforomo tsa lekgetho la madi a a tseneng go dirwa gangwe ka ngwaga go tsamaisana le bokhutlo jwa ngwaga wa ditšhelete wa setlamo kgotsa go romelwa diforomo tsa lotseno lwa madi tsa ngwaga le ngwaga fa gare ga di 1 Phukwi le di 31 Fikrikong wa ngwaga o o latelang fa e le la batho ka bongwe.
Go kopanya lekgetho la bathapiwa botlhe	Kwa bokhutlong jwa Diphlane le jwa Motsheganong	EMP501	Thomelo ya ntlha ya pele ga bokhutlo jwa ngwaga wa ditšhelete e dirwa kwa bokhutlong jwa Diphlane mme thomelo ya bofelo kwa bokhutlong jwa Motsheganong

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Go bona tshedimosetso go ya pele o ka nna wa –

- » Leba tsebe ya Dikgwebopotlana mo webosaeteng ya SARS www.sars.gov.za.
- » Leletsa Senthara e go ka Ikgolaganngwang le Yone ya SARS mo nomoreng ya 0800 007277
- » Beleetsa nako kwa lekaleng la SARS ka porokeramo ya eBooking mo www.sars.gov.za
- » Fa o letsa o le kwa moseja , leletsa +27 11 602 2093 (fa gare ga 8am le 4pm nako ya mo Aforika Borwa)

Contact Us



e-Contact

Visit the Small Business page on the SARS website
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