

# VHA WANA HANI MAFHUNGO A THANZIELA YA MUTHALO



#YourTaxMatters

Sa Bindu Lıtuku-tuku, Lıtuku kana Nyaluwi (SMME), zwi nga ıtodea tshinwe tshifhinga uri vha ıtetshedze/ u khwařhisedza/ u kovha Mafhungo a Thanziela ya muthelo na tshinwe tshimiswa. Hezwi zwi nga itea musi vha tshi khou ita khumbelo ya thendara, ya khonřhiraka ntswa, ya tshiimo tsha vhuđi kana ya zwa Vhubindudzi ha Nnđa. **Mafhungo a Thanziela ya Muthelo yavho a nga wanala kha Sisiteme ya Tshiimo tsha Vhutevhedzi ha Muthelo.**



## Sisiteme ya Tshiimo tsha Vhutevhedzi ha Muthelo ndi mini?

Tshiimo tsha Vhutevhedzi ha Muthelo (TCS) tsho ima vhuimoni ha sisiteme ya Thanziela ya Muthelo ye ya vha i tshi shumiswa kale nga SARS.

Sisiteme ntswa ya TCS i vha tendela u wana **PINI ya TCS** na zwenezwo, hu si Thanziela ya Muthelo ine ya tou fhiwa nga muthu.

Vha humbule! Tshiimo tshavho tsha vhutevhedzi ha muthelo a tshi dzuli tshi fethu huthihi ngauri tshi nga shanduka zwi tshi khou itiswa nga vhuđifari havho ha zwa muthelo, nahone zwi nga kwama zwikhala zwavho zwa vhubindudzi.

## Vha ıtodea mini uri vha tevhedze zwa muthelo?

Uri vha tevhedze zwa muthelo, vha tea u vhona uri:

- ✓ Vho ři nwalisa kha tshaka dza mithelo dzořhe dzine dza ıtodea
- ✓ Vha humise fomo dzořhe dza muthelo nga tshifhinga
- ✓ Vha badele zwikolodo zwa muthelo zwavho zwořhe nga tshifhinga



## Vha nga wana PINI ya TCS kha iFaiřini?

Cinisekisa kutsi ufake i-Adobe Flash futsi wayenta kutsi isebente kungcondvomshini noma matsangeni wakho. Vakashela: [www.adobe.com](http://www.adobe.com) kute udawunilode.



## 1 Kha vha dzhene kha iFaiřini

Arali vha si iFaiřa, kha vha ři nwalise kha [www.sarsefiling.co.za](http://www.sarsefiling.co.za). Vha tea u ři nwalisa kha iFaiřini na u ita uri inwe ya lushaka lwa muthelo lu thome u shuma kha phurofaiři yavho ya iFaiřini, uri tshumelo yavho ya TCS i thome u shuma.

## 2 Kha vha ite uri tshumelo yavho ya Tshiimo tsha Vhutevhedzi ha Muthelo i thome u shuma

Vha tea u ita uri Tshiimo tsha Vhutevhedzi ha Muthelo tshavho tshi thome u shuma luthihi fhedzi, nahone tshi ıtodea tshi tshi khou shuma. Musi vho no ita uri tshumelo iyi i thome u shuma, vha ıtodea vha "Phurofaiři Yanga ya Vhutevhedzi"

Arali vho ři nwalisa kha tshaka dza muthelo dzi no fhira nthihi nahone vha vha vha so ngo dzi řanganyisa kha phurofaiři nthihi, hu themendelwa uri vha ıtodea tshipiřa tsha "U řanganya Zwiimiswa" u vhona phurofaiři ya vhutevhedzi ha mithelo yořhe.

## 3 U vhona "Phurofaiři Yanga ya Vhutevhedzi" yavho

Tshiimo tshavho tsha vhutevhedzi tshi ıtodea sumbedzwa zwi tshi vhambedzwa na ıtodea dza vhutevhedzi dzi tevhelaho:

- Tshiimo tsha u ři nwalisa
- U humisa mbuelo
- Tshikolodo
- Zwidombedzwa zwa thikhedzo zwo teaho

Phurofaiři yo řaluswaho nga mivhala i ıtodea bvelela u sumbedzwa arali vho tevhedza zwa muthelo kha ıtodea dza vhutevhedzi dzi inwe na dzi inwe dzo anđadzawo afho nřha.

Mudala -Mafhungo avho a muthelo o dzudzana nahone mutheli o ita vhutevhedzi ha muthelo.

Mutsuku - Mafhungo avho a muthelo ho ngo dzudzana nahone mutheli ha ngo ita vhutevhedzi ha muthelo

## 4 U humbela PHINI kha iFaiřini

U humbela PHINI kha vha ye kha "Phurofaiři Yanga ya Vhutevhedzi"

- Kha vha nange Khetho ya Khumbelo ya Tshiimo tsha Vhutevhedzi ha Muthelo
- Kha vha nange lushaka lwa TCS lune vha khou ıtodea u ita khumelo yalwo. Vha ıtodea wana khetho dzi tevhelaho:
  - » Tshiimo tsha vhuđi
  - » Thendara
  - » Gavhelo řa Vhubindudzi ha Nnđa ( Muthu nga muthihi fhedzi)
  - » Mupfuluwo( Muthu nga muthihi fhedzi)
- Kha vha ıtodea Khumbelo ya Tshiimo tsha Vhutevhedzi ha Muthelo vha i rumele SARS.

PHINI yavho i ıtodea tea u ıtetshedzwa nga u řavhanya nga SMS kana imeili arali mafhungo avho a muthelo e ngonani.

Vha nga humbela u ıtetshedzwa PHINI hafhu kha "Phurofaiři Yanga ya Vhutevhedzi"



KHA VHA DZHIELE NřHA: PHINI yo khetheaho i ıtodea ıtetshedzwa kha khumbelo inwe na inwe ya TCS ye vha ita kha SARS.

## Vha nga ita mini arali kha "Phurofaiři Yanga ya Vhutevhedzi" hu hu TSWUKU?

### Khetho ya 1:

Kha vha pfuke tshisumbi tsha tshiimo tsha "U sa tevhedza" kha iFaiřini u itela u wana zwi inwe zwidombedzwa nga ha u lugisa tshiimo tshavho tsha vhutevhedzi nahone vha zwi ite ngauralo

### Khetho ya 2:

Kha vha pfuke tshisumbi tsha tshiimo tsha "U sa tevhedza" kha iFaiřini u itela u wana zwi inwe zwidombedzwa nga ha u lugisa tshiimo tshavho tsha vhutevhedzi nahone vha zwi ite ngauralo.



## NDI NNYI ANE A ıtodea KHWAřHISEDZA TSHIIMO TSHA VHUTEVHEDZI HA MUTHALO TSHAVHO?

Hu nga vha na tshifhinga tshine muńwe muthu (muthu muńwe na muńwe kana khamphani inwe kana tshimiswa tsha muvhuso) vha vha tshi ıtodea u khwařhisedza tshiimo tshavho tsha vhutevhedzi ha muthelo, u itela khumbelo ya thendara, u itela tshiimo tsha vhuđi- u khwařhisedza arali mafhungo avho a muthelo o dzudzanyea na SARS, kana a zwa Gavhelo řa Vhubindudzi ha Nnđa.

U khwařhisedza tshiimo tsha vhutevhedzi ha muthelo tshavho kha iFaiřini, sa muthu kana tshimiswa vha ıtodea nomboro ndaedzi na phini. Kha vha dalele [www.sars.gov.za](http://www.sars.gov.za) u wana maitele a u khwařhisedza PHINI ya TCS.

## 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. For more information you may – • Visit the SARS website [www.sars.gov.za](http://www.sars.gov.za) • Contact your registered tax practitioner; • Contact the SARS National Contact Centre – If calling locally, on 0800 00 7277; or If calling from abroad, on +27 11 602 2093 (only between 8am and 4pm South African time).