

## Isikhathi Sokubuyisa Amafomu Emininingwane Yentela sowezi-2022

**Tshwane, 29 kuNhlangulana 2022** – UPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika (SARS) lwenze izinguquko ezinkulu Esikhathini Sokubuyiswa kwamafomu eminingwane yentela kowezi-2022. Kulo nyaka, abakhokhintela abavulelekile abangaphezu kwezigidi ezi-3, bahlolwe ngokuzenzekelayo nguSARS kanti asikho isidingo sokubuyisa amafomu eminingwane yentela uma benelisekile ngomphumela.

Ukwethulwa kwe-*auto-assessment*, phakathi kokunye ukuphuculwa okwenziwe kulo nyaka, kusendleleni yohambo lwakwaSARS lokwakha isikhungo sosizo lwezimali eziqoqwayo esinobuhlakani, esihloniphekile ngokungangabazeki, esethenjwayo futhi esiyisibonelo esihle kubo bonke. Ubuchwepheshe, ukusetshenziswa kwemininingwane, ubusingabuhlakani kanye nokubala kusetshenziswa ikhompuyutha kwenze uSARS wakwazi ukwenza kube lula futhi kungabi nazihibe kubakhokhintela ukuthobela izibophezelo zabo ngokomthetho. Wonke lawa masu amasha eseka impokophelo yethu yamasu yokuhlinzeka ingcaciso nesiqinisekiso ukulekelela ekukhuthazeni umkhuba wokuthobela.

Ngesikhathi esifanayo, ukusetshenziswa kobuchwepheshe neminingwane sekwenze uSARS wakwazi ukulola kakhulu amandla awo okuhlonza ukungathobeli nokwenza ukungathobeli kube nzima futhi kumbe eqolo. USARS uzobiza izinhlawulo zokudalula okungaphelele[1] kubakhokhintela abazama ngenhloso ukufaka isicelo sezindleko ezingavumelekile noma badalule imalingeniso engaphansi kwefanele kanjalo nezinhlawulo zokuphathwa kokungathobeli[2] kulabo bakhokhintela abangalandeli iminqamulajuqu ebekiwe yesiKhatshi Sokubuyisa Amafomu eminingwane yentela. Abakhokhintela kumela baqaphele ukuthi uSARS uyakwazi ukuthola imithombo eminingi yemininingwane, okwenza sikwazi ukulandelela ukusebenza kwezimali nokuqinisekisa ukuphelela nokushaya emhlohleni kokudalulwa kwentela.

Isikhathi sokubuyisa amafomu eminingwane yentela, esivula ngesonto lokuqala kuNtulikazi, sifaka zonke izinhlobo zabakhokhintela siqu, abakhokhintela besikhashana nabavulelekile, kanjalo namathrasti.

### A. Ukuhlola okuzenzekelayo ama-*auto assessment*.

Ngokuhambisana nesikuphokophele ukwenza kube lula kubakhokhintela ukuba bathobele, sisebenzise isu le-*auto-assessment* laba nengqikithi - sihlonze isibalo esiphezulu sabakhokhintela abavulelekile okungabakhokhintela abaqashiwe abathola imalingeniso futhi ababanjelwa izinto ezifana nezimali zomhlalaphansi - kanjalo neminikelo yezosizo lokwelapha. Ngokusebenzisa imininingwane kumuntu wesithathu etholwe kubaqashi, abaphathi bezikhwama zempesheni kanye nezinhlelo zosizo lwezokwelapha, uSARS ukwazilw ukugcwalisa ukudalula kwentela egameni labakhokhintela abathile wase ebanika uhlo oluzenzekelayo i-*auto assessment*.

Izinyathelo zenqubo yohlolo oluzenzekelayo i-*auto assessment* zizoba kanje:

[2] Inhlawulo yokuphathwa kokungathobeli i-administrative non-compliance penalty inhlawulo engafinyelela ku-R16000 ngenyanga inyanga nenyanga osuke ungabuyisanga ngalo ifomu lemininingwane yentela.

[1] Inhlawulo yokuveza okungaphansi kokulandelelekele i Understatement Penalty (USP) inhlawulo ehlawulwa ifinyelele ku-200% lapho uSARS noma isikhwama siphilekile ngenxa yalokho:

- ukuhluleka ukuthumela ifomu lemininingwane yentela;
- Ukushiya olunye ulwazi kufomu lemininingwane yentela;
- isitatimende esingelona iqiniso efomini lemininingwane yentela;
- uma singekho isidingo sokuthumela ifomu, ukuhluleka ukukhokha inani elifanele lentela; noma uhlelo lokugwema okungavunyelwe

1. Kusukela mhla lu-1 kuNtulikazi, uSARS uzoxhumana ngqo nabakhokhintela abathintekayo nge-SMS kanye/noma nge-imeyili, azisa abakhokhintela ngohlolo lwabo oluzenzekelayo i-*auto-assessment*;
2. Uma kunemali okumele ibuyele umkhokhintela, izokhokhwa ngqo ku-akhawunti yakhe cishe emahoreni angama-72 kusuka ngosuku lokuhlolwa. Uma kunemali oyikweleta uSARS, kumele ikhokhwe ku-akhawunti yakwaSARS yasebange ngokusebenzisa i-eFiling noma i-MobiApp ngosuku olubekiwe;
3. Abakhokhintela bayakwazi ukuthola i-auto assessment yabo ngokusebenzisa noma imiphi imigudu yakwaSARS, efana ne-SARS MobiApp noma SARS e-Filing, ukubuyekeza nokuqinisekisa ukuthi ulwazi lugcwaliswe kahle futhi lushaya emhlohleni olube umphumela we-*auto assessment*;
4. Uma umkhokhintela enelisekile ngomphumela we-*auto-assessment*, akukho okumele bakwenze kanti inqube le iyaphela ngalesi sikhathi;
5. Uma umkhokhintela ethola ukuthi kukhona ulwazi olungekho kanye/noma olungashayi emhlohleni, mayelana nemalingenisu noma izindleko, okungase kube ukuthi kube nesandla kumphumela, kumele kudalulwe kwaSARS ezinsukwini ezingama-40 zokusebenza emva kokuthola isaziso se-auto assessment ngokuthumela ifomu lemininingwane yentela kwa-SARS.
6. Ukubhekwa kobungozi:
  - a. Kuwo wonke ama-*auto assessment* akhishiwe, uSARS ububhekile ubungozi kanti ngaphandle uma umkhokhintela ethumela ifomu lemininingwane yentela, akukho kuqinisekisa, akukho cwaningo mabhuku noma inqubo yokuhoxisa okuzokwenziwa uSARS. Esimweni esingavamile, amabange angaphakamisa ukuthi kunobungozi kwabakwaSARS, lokho okuyokwaziswa kumkhokhintela.
  - b. Wonke amafomu eminingwane yentela athunyelwe abakhokhintela, kuzolandelwa inqubo evamile yakwaSARS yokubheka ubungozi. Lokhu kungase kuqalise inqubo yokuqinisekisa, lapho uSARS uzobe usucela abakhokhintela bathumele amadokhumenti asekelayo ukufakazela ulwazi abaludalule kufomu lokubuyisa iminingwane yentela.
7. Amafomu eminingwane yentela abukeziwe ase ethunyelwa:
 

Lapho abakhokhintela bethumele ifomu lemininingwane yentela, okobe kuveza ukuthi abavumelani ne-*auto-assessment* yakwaSARS, uSARS uzolibheka ifomu bese ekhipa uhlolo olubukeziwe, okungase kube nomphumela ohlukile kusibophezelo sezimali okungabamali ebuyiswayo encishisiwe, imali ebuyiswayo enyusiwe noma kube ukuthi kumele ukhokhele uSARS.
8. Ukuphikisa nokudluliswa kwamacala:
 

Uma ungavumelani nohlolo olubukeziwe, umkhokhintela angafaka isiphikiso, ngokusebenzisa inqubo ejwayelekile yokufaka isiphikiso kwaSARS.

**B. Abakhokhintela abavulelekile:**

Abakhokhintela abavulelekile abangayitholanga i-*auto-assessment* futhi okumele ukuba bathumele amafomu eminingwane yentela bangakwenza lokhu kusukela mhla lu-1 kuNtulikazi 2022 kuze kube mhla zingama-24 kuMfumfu 2022.

C. Provisional taxpayers as well as Trust submissions can start with filing a return from 1 July 2022 until 23 January 2023.

Abakhokhintela bayanxenxwa ukuba balinde i-imeyili ne-SMS bengayi emagatsheni akwa-SARS ngesonto lokuqala kuNtulikazi. Labo abakhetha ukuya emagatsheni akwaSARS bayakhunjuzwa ukuba babeke usuku lokuya ngokusebenzisa uhlelo lwethu olusebenza kahle kakhulu lokubeka usuku lokuvakashela igatsha. Lokhu kungenziwa ngokuthi bathumele i-SMS kule nombolo 47277 enegama elithi Booking (ushiye isikhala) inombolo kamazisi/inombolo yephasiphothi/inombolo yemvume yokubhaca, noma baye kusizindalwazi sakwaSARS ([www.sars.gov.za](http://www.sars.gov.za)) bese ucofa uphawu oluthi "Book an Appointment". Abasebenza ngentela bayacelwa ukuba basebenzise imigudu yabo lapho bebeka usuku lokuvakashela igatsha.

Abakhokhintela bangasebenzisa inombolo yeSMS ethi 47277 ukucela inombolonkomba yentela kanye nokuthola ukuthi sikhona yini isidingo sokuthumela amafomu emininigwane yentela kanye nokuthola isitatimende se-akhawunti (bheka kusizindalwazi sakwaSARS ukuze uthole imininigwane ethe thuthu).

USARS usebenza kanzima ukuqhubeka nokuphucula usizo lwawo kubakhokhintela ngokufaka usizo lwedijithali ukuze abakhokhintela bakwazi ukuxhumana noSARS ngaphandle kokuya emagatsheni. Lokhu kubandakanya lokhu abakuhlinzeka ngedijithali okufana ne-eFiling, i-SARS MobiApp, usizo lwe-SMS olubalulwe ngenhla, isizindalwazi sakwaSARS kanjalo neSARS Contact Centre.

USARS ukhumbuza abakhokhintela ukuthi kuyicala lobugebengu ukungabyisi amafomu emininigwane yentela, noma ukudalula ngendlela engashayi emhlohleni noma engaphelele - siyagcizelela ukuthi uSARS uzobiza izinhlawulo kulokho kudalula okungaba kudlulwe isikhathi kanjalo nokugcwaliswe ngeminigwane engashayi emhlohleni/engaphelele.

Ngokulandela esikuphokophele kokusebenza nababambiqhaza nangabo, uSARS usuxhumane kaningi nezinhlangano ezihlukene, kubandakanya imikhandlu elawulayo ama-Recognised Controlling Bodies, ukuze uqinisekise ukuthi Abasebenza Ngentela bayaziqonda izinguquko eziqaliswe ukusetshenziswa kulo nyaka, kubandakanya nalezi ezihambisana nokuhlolwa okuzenzekelayo i-auto-assessment.

USARS ubonga ngemizamo eyenziwa abaqashi nabantu abaseceleni abahlinzeka ngemininingo ngokugcina usuku lwabo olungumqamulajuqu lokubuyisa amafomu emininigwane yentela okwakungumhla zingama-31 kuNhlabathi 2022. USARS uxwayisa kakhulu abaqashi nabantu abaseceleni abangathobeli, ukuthi isikhungo siyazilungiselela ukuthi siqinisekise ukuthi babhekana nengalo yomthetho.

UKhomishana wakwaSARS u-Edward Kieswetter uthi, "Ukwenziwa kwama-auto-assessment yisu elisemqoka elakhelwe ukuthuthukisa indlela yokusebenza kwaSARS lokusiza abakhokhintela. Lilandela umgomo othi ukusebenza kahle akukona ukusebenza kanti kuzokwenza uSARS akwazi ukubona amathuba okwenza ukuthi kugcine singekho isikhathi sokubuyiswa kwamafomu entela ngale ndlela esikwazi ngayo manje."

"Sizokwenza konke ukuqoqa imali okumele iye kuMbuso nokuhlinzeka usizo olusezingeni eliphezulu kubakhokhintela. Lokhu kuzokwenza uhulumeni ukwazi ukuhlinzeka ngezidingongqangi kubantu abasengcupheni namakhaya, kubandakanya ukukhokhelwa kwezibonelelo zikadekle, ukuhlinzeka kosizo lwezemfundo nezempilo," kwengeze uKhomishana.

Ngolwazi olwengeziwe, sicela uxhumane ne [Sarsmedia@sars.gov.za](mailto:Sarsmedia@sars.gov.za)

