

Amanani okudlulisela: Izimalimboleko zaphakathi eqenjini

Tshwane, 17 KUMASINGANA 2023 - Namuhla, uPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika (SARS) lukhiphe umbhalo ochazayo onesihloko esithi “DETERMINATION OF THE TAXABLE INCOME OF CERTAIN PERSONS FROM INTERNATIONAL TRANSACTIONS: INTRA-GROUP LOANS” ohlinzeka ngomhlahlandlela wokuthi uSARS uzoyibala kanjani intengo ezimele engenamibandela kuzimalimboleko zangaphakathi eqenjini. Umbhalo ubuye uhlinzeke umhlahlandlela ngemiphumela yomkhokhintela uma inani lesikweletu, izindleko zesikweletu noma kokubili kungazimele futhi kungenamibandela.

Intengo yokudlulisela ngobubanzi yintengo yezimpahla noma umsebenzi owenziwe phakathi kwamaqembu amabili. Intengo yokudlulisela ngokwayo ngeke uthi yinhle noma yimbi, kuyisidingo nje esinikwe amaqembu enza intengiselwano Phakathi kwawo. Kumongo wentela, intengo yokudlulisela yinto ekhathazayo uma kubhekwa izimo lapho amaqembu ephatha ngenkohliso intengo yokudlulisela ukuze akwazi ukuthola imiphumela ayifunayo yentela. Lokhu kukhathaza kakhulu ekuthengisalaneni okweqa imingcele phakathi kwamaqembu ahlobene ngoba kwenza kube lula ukulawula ngenkohliso intengo nokusebenzisa ithuba lamagunya nemithetho eyehlukene yentela. Lokhu kuvamise ukuholela labo abanegunya lentela bengayitholi imali yentela okumele ngabe bayayithola ngokomthetho.

UMthetho Wentela Yemalingeniso unesigaba sama-31 odinga intengo yokudlulisela entengiselwano ethile emazweni omhlaba phakathi kwabantu abaxhumene noma amabhizinisi ahlobene ukuba ibe ngokomgomo wokuzimela ongenamibandela lapho kubalwa ingeniso eliyidonswantelo. Siphinde sibeke imiphumela yentela lapho intengo ingazimele futhi inemibandela. Intengo ezimele engenamibandela kakhulu yintengo okuxoxiswana ngayo kumakethe evulekile phakathi kwalowo mthengi onesifiso sokuthenga nomdayisi onesifiso sokudayisa.

Enye yezindawo ezikhathazayo engabanga izinkulumompikiswano imayelana nentengo ezimele engenamibandela yezimalimboleko zaphakathi eqenjini, isibonelo, imalimboleko eyeqa imingcele phakathi kwezinkampani zamazwe amaningi ahlange. Intengo yezimalimboleko yaphakathi eqenjini ibandakanya ukubhekwa

kwawo womabili amanani esikweletu kanjalo nezindleko zaso isikweletu. Imalimboleko yaphakathi emaqenjini izofakwa intengo engeyona uma inani elifakelwe isikweletu, izindleko zesikweletu noma kokubili kwevile uma kuqhathaniswa nalokho okuzimele okungenamibandela.

Ngakho-ke kubalulekile ukuthi kunoma iyiphi intengiselwano phakathi eqenjini kusebenze umgomo ozimele ongenamibandela kulabo ababamba iqhaza kuntengiselwano efana nalena. USARS uzoqinisa isandla ekuvikeleni imali uma amaqembu athintekayo kutholakala ukuthu enze lokhu okuphambana nalo mgomo. USARS uthanda ukukhuthaza bonke abakhokhintela abangathanda ukuthola ulwazi olwengeziwe mayelana nendlela kaSARS yokusebenza ukuba babheke lombhalo ochazayo oshicilelwe. Izinkampani ezingena ngaphansi kwesigaba sama-31 kumele zibe nenqubomgomo ephasisiwe yokudlulisela ethobela imigomo ezimele nengenamibandela futhi zikwazi ukuveza ubufakazi balokhu kuthobela nokuthi le nqubomgomo iqaliswe ukusetshenziswa ngendlela eyiyo.

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