**Ukubamba intela kwabezoqeda isizungu nabadlali abangebona abalapha**

**Kuyini? What is it?**

Nayiphi inkokhelo eyenzelwa abakaqeda isizungu nabadlali abangebona abalapha, ngezinto ezithile ezenzeka lapha eNingizimu Afrika, ibizelwa intela yokubanjelwa engu-15%. Okunguye owalapha (isib. Umgqugquzeli, umxhasi, umuntu ohlela umcimbi) okunguye onesibopho sokukhokhela umdlali wangaphandle noma okwezikaqeda isizungu kumele abambe intela enkokhelweni leyo bese eyikhokha kwaSARS. Lapho engekho umuntu ongowalapha othintekayo isibopho sentela siba semahlombe alabo bantu abakwezikaqeda isizungu nezemidlalo. Intela yokubanjelwa engu-15% yintela yokugcina kanti azikho ezinye izindleko noma izibonelelo okumele zibanjwe.

**Kuyisibophezelo sikabani ukukhokha intela?**

Umuntu okunguye owalapha ohlela noma ogqugquzela umcimbi bese ekhojha inkokhelo kumuntu ongeyena owalapha oyiciko noma umdlali kumele akhokhe intela kwaSARS. Lapho lowo ongeyena owalapha ekhokhela abakwezikaqeda isizungu noma abadlali, abakwezikaqeda isizungu nabadlali yibo ngqo abanesibopho sentela.

**Kuzokwenzakalani uma ngingathobeli?**

Umuntu walapha angatholakala enecala bese ekhokhiswa inhlawulo noma aye ejele isikhathi esingevile eminyakeni emibili uma behluleka:

* Ukwazisa uSARS ngomcimbi ohleliwe;
* Ukubamba intela kulabo abakwezikaqeda isizungu nabadlalu abangebona abalapha;
* Ukukhokha intela ebanjiwe kwaSARS.

  Ukuhluleka ukuthobela kungase kuholele ekutheni lo ongowalapha abe nesikweletusibopho sokukhokha intela ebanjwayo. Lapho lowo ongeyena owalapha okwezikaqeda isizungu nomdlali ethola umholo kumuntu ongeyena owalapha bese engazidaluli izintela, lowo okwezikaqeda isizungu noma umdlali angase angangeniswa uma esebuya eNingizimu Afrika.

**Kunini lapho intela eanjwayo ingeke ikhokhwe khona?**

Isilinganiso esivamile sentela sizosebenza esikhundleni sesilinganiso sentela ebanjwayo lapho lowo ongeyena owalapha okwezikaqeda isizungu noma umdlali:

* Eyisisebenzi somuntu walapha; futhi
* Ekhona yena siqu sakhe eNingizimu Afrika isikhathi esevile ezinsukwini eziyi-183 ezigcwele ngesikhathi esiyizinyanga eziyi-12 eziqala noma eziphela onyakeni wentela lokho okwenziwa ngakho eNigizimu Afrika.

Uyikhokha kanjani intela?

Kumele kulandelwe lezi zindlela ezilandelayo:

**Isinyathelo 1 – Yazisa**

Umuntu walapha okunguye obhekele ukuhlelwa komsebenzi ozokwenziwa okwezikaqeda isizungu noma umdlali ongeyena owalapha eNingizimu Afrika, kumele agcwalise ifomu elibizwa nge- [NR01 – Notification of Performance of Foreign Entertainer or Sportsperson – External Form](https://www.sars.gov.za/wp-content/uploads/Ops/Forms/NR01-Notification-of-Performance-of-Foreign-Entertainer-or-Sportsperson-External-Form.pdf). Uma kukhona umqashi ongeyena owalapha lo mthwalo uba semahlombe okwezikaqeda isizungu noma umdlali ngqo. Leli fomu kumele lithunyelwe eThimbeni Lamaciko Avakashile ezinsukwini eziyi-14 emva kokusayindwa kwesivumelwano esenziwe nalowo okwezikaqeda isizungu noma umdlali. Lawa madokhumenti alandelayo asohlwini olusendimeni D efomini i-NR01 kumele athunyelwe kanye nalo ifomu i-NR01:

* Amakhophi asayiniwe ezivumelwano phakathi kwabezikaqeda isizungu nabadlali nalowo ongumhleli / umgqugquzeli walapha
* Amakhophi ephasiphothi
* Izibalo zentela ezobanjwa
* Isiqinisekiso sayo yonke imalingeniso etholwe ngesikhathi umuntu eseNingizimu Afrika
* Isiqinisekiso sezinga lokushintshiselana elikhishwe yibhange laseNingizimu Afrika.

  Lowo ongowalapha kumele:

* Athumele nge-imeyili amadokhumenti kulawa makheli dswart@sars.gov.za no- nres@sars.gov.za.

**Isinyathelo 2 – Bhalisa umkhokhintela bese ukhipha ifomu lentela**

Lowo ongeyena owalapha okwezikaqeda isizungu noma umdlali (umkhokhintela) uzobhaliswa nenhloso yentela yemalingeniso bese enikwa inombolonkomba.

**Isinyathelo 3 – Ukuhlola**

Kuzosetshenziswa imalingeniso elivezwe ezibalweni zentela ezithunyelwe ne- [NR01](https://www.sars.gov.za/wp-content/uploads/Ops/Forms/NR01-Notification-of-Performance-of-Foreign-Entertainer-or-Sportsperson-External-Form.pdf) ukuze kukhishwe ukuhlola kwentela. Amanani angaphandle kumele ashintshwe abe ngamaRandi aseNingizimu Afrika ngenanisilinganiso elisebenzayo esihlinzekwe yibhange ngosuku okwabanjwa ngalo leyo mali.

**Isinyathelo 4 – Ukuphikisa noma ukudlulisa icala**

Uma umkhokhintela ethanda, angakuphikisa ukuhlola. Umkhokhintela noma umgqugquzeli kumele agcwalise ifomu elaziwa ngeSaziso sokuPhikisa i-[Notice of Objection (NOO)](https://www.sars.gov.za/wp-content/html5forms/ADR1/index.html) bese elithumela kumuntu obhalwe encwadini yokuhlolwa ezinsukwini ezingama-30 zokuhlolwa. Umcwaningimabhuku nguye ozobheka leso siphikiso.

**Isinyathelo 5 – Isikweletusibopho somuntu walapha kuntela ebanjwayo**

* Umkhokhintela / umgqugquzeli kumele akhokhe intela kwaSARS esebenzisa inombolonkomba yentela yemalingeniso yomuntu ongeyena owalapha okwezikaqeda isizungu noma umdlali ezovela ohlolweni.
* Lapho owalapha ebamba intela, intela kumele ikhokhwe kwaSARS kusetshenziswa inombolonkomba yentela yemalingeniso yokwezikaqeda isizungu noma umdlali ngaphambi kokuphela kwenyanga elandela inyanga leyo ntela eyayibanjwe ngayo.
* Lapho owalapha ehluleka ukukhokha imali yentela ayibambile:
	+ Lapho owalapha engabhaliselwe i-PAYE, uSARS uzombhalisela lowo muntu i-PAYE bese enza okunye ukuhlola okungaphezulu kwenani ekhokhwe ngenyanga okwakumele intela ikhokhwe ngayo.
	+ Uma umuntu walapha ebhaliselwe i-PAYE kuzokwenziwa okunye ukuhlolwa ngenani elikhokhwe ngenyanga imali yentela okwakumele ikhokhwe ngayo.
* Lowo ongowalapha kumele athumele ifomu lokuhlanganisa amabhuku elaziwa nge-EMP501 kwaSARS ekupheleni konyaka wokuhlolwa.
* Okwezikaqeda isizungu noma umdlali ongeyena owalapha akasenaso isibopho sokuhlolwa kwentela yemalingeniso okwenziwe ngakho-ke kuzobe sekukhishwa ukuhlolwa okuveza ize.

**Isinyathelo 6 – Isitifiketi sobumsulwa kwezentela kanye nesiTifiketi sesaphulelombuyiselo yentela**

Isitifiketi sobumsulwa kwezentela singase sicelwe ukunika ithuba ibhange lalowo ongowalapha likwazi ukukhulula imali yalokho okwenziwe yalowo okwezikaqeda isizungu noma umdlali. Isitifiketi sesaphulelombuyiselo yentela sizokhishwa kuphela lapho intela isikhokhwe ngokuphelele.

**Udinga usizo?**

Uma kunosizo oludingayo, sicela ubhele imininingwane yethu yokuxhumana lapha.