**Ukugcwalisa i-ITR12T**

Ngaphambi kokuba uqale

Kuzodingeka ukuba ubheke ukuthi yonke imininingwane esinayo kuThrasti yakho ayiwo na ku-eFiling.

Ngaphambi kokugcwalisa i-ITR12T, qinisekisa ukuthi imininingwane yokuxhumana, ikheli, eyasebhange kanye nesisebenzi seThrasti iyiyo na ngokuthi uqinisekise futhi ufake eyakamuva (uma kunesidingo) efomini eliku-eFiling elibizwa nge- Registration, Amendments and Verification Form (i-RAV01).

**Isungqangi:**I-ITR12T uyakwazi ukuyiphrinta ngaphambi kokuyithumela, okuzokunika ithuba lokubheka ulwazi olufakiwe ukuthi luyilo na. ngolwazi olwengeziwe, sicela ubheke iziqondiso zakamuva, [Step by Step Guide to complete your Trust return via eFiling](https://www.sars.gov.za/wp-content/uploads/Ops/Guides/IT-AE-37-G02-Step-by-Step-Guide-to-complete-your-Trust-return-via-eFiling-External-Guide.pdf) and the [Comprehensive Guide to the Income Tax return for Trusts](https://www.sars.gov.za/wp-content/uploads/Ops/Guides/IT-AE-36-G02-Comprehensive-Guide-to-the-Income-Tax-return-for-Trusts-External-Guide.pdf).

**Ukugcwalisa i-ITR12T, kudingeka lokhu okulandelayo (amadokhumenti asekelayo):**

* Zonke izitifiketi namadokhumenti amayelana nemalingeniso nokubanjelwa
* Izitatimende zezimali kanye/noma ama-akhawunti okusingatha
* Ubufakazi bokukhokha banoma yisiphi isephulelombuyiselo sentela
* Imininingwane yempahla nezikweletusibopho
* Imininingwane yabantu/abahlomulayo ababelwa noma abanikwa imalingeniso, imali kanye/noma impahla.

Amasheduli asekelayo kumele agcwaliswe bese ethunyelwa ne-ITR12T, uma iThrasti:

* Ibibandakanyeka emayini noma emisebenzini yemayini njengoba ichazwe kusigaba 1 soMthetho weNtela yeMalingeniso, gcwalisa i-[GEN-001 – Mining Schedule](https://www.sars.gov.za/wp-content/uploads/Ops/Forms/GEN-001-Mining-Schedule-External-Form.zip)
* Nomunye umuntu othintekayo kuThrasti bebambe (isib. Umhlomuli weThrasti), okungenani u-10% wamalungelo noma amalungelo okuvota kunoma yiyiphi iNkampani Yangaphandle Elawulwayo (i-CFC), gcwalisa lawa:
	+ [IT10A – Controlled Foreign Company Prior 2012;](https://www.sars.gov.za/wp-content/uploads/Ops/Forms/IT10A-Controlled-Foreign-Company-Prior-2012-External-Form.pdf) noma
	+ [IT10B – Schedule Controlled Foreign Company 2012 Onward](https://www.sars.gov.za/wp-content/uploads/Ops/Forms/IT10B-Schedule-Controlled-Foreign-Company-2012-Onward-External-Form.zip).

**Sicela uqaphele**: Uzokwazi ukusebenzisa i-eFiling ukuze ufake amasheduli asekelayo.

**Isungqangi**: Lokhu okufanele (amadokhumenti asekelayo) asetshenziswe kugcwaliswa i-ITR12T, kumele agcinwe iminyaka emihlanu.

**I-ITR12T ingathunyelwa kanje kuphela:**

* Usebenzisa i-eFiling. Uma ungakabhalisi ku-eFiling landela izinyathelo zethu ezilula. Lokhu kuzokwenza ukwazi ukugcwalisa uphinde uthumele i-ITR12T yakho ku-inthanethi endaweni ephephile zikhathi zonke 24/7.
* Egatsheni lakwaSARS. Uma kwenzeka uvakashela igatsha lakwaSARS uyothola usizo, kuzodingeka ukuba ugcwalise izikhala ezifanele ngaphambi kokuthi uye egatsheni.

Uyigcwalisa nini futhi kanjani i-ITR12T?

Kuzoya ngokuthi uyithumela kanjani i-ITR12T yakho kwaSARS, qinisekisa ukuthi uyalwazi usuku olungumnqamulajuqu. Amafomu entela yemalingeniso kumele athunyelwe kulezi zikhathi ezilandelayo:

* Uma kuyinoma iyiphi inkampani, ezinyangeni eziyi-12 kusukela ngosuku unyakamali wayo ophela ngawo; noma
* Uma kuyinoma yibaphi abanye abantu (okubandakanya abantu ngokwemvelo, amaThrasti kanye nabantu abanegunya, abafana nezikhungo, imikhandlu noma amabhodi:

	+ **1 Ntulikazi 2022 kuya kumhla ka-24 Mfumfu 2022**
		- Abakhokhintela abathumela amafomu ku-inthanethi
		- Abakhokhintela abangakwazi ukuthumela ku-inthanethi bangakwenza lokhu egatsheni lakwaSARS [ngokubeka usuku lokuvakashela egatsheni.](https://www.sars.gov.za/contact-us/make-an-appointment/)
	+ **1 Ntulikazi 2022 kuya kumhla ka-23 Masingana 2023**
		- [Abakhokhintela besikhashana](https://www.sars.gov.za/types-of-tax/provisional-tax/) kubandakanya amaThrasti bangathumela amafomu ngokusebenzisa i-[eFiling](https://www.sarsefiling.co.za/) noma nge-[SARS MobiApp](https://www.sars.gov.za/tax-practitioners/sars-mobi-app/).