**Ukubhalisa njengeThrasti**

IThrasti kumele ibhaliswe kwaSARS ukuze izotheliswa izintela engase kudingeke ukuba izikhokhe, akukhathaleki noma iThrasti inawo yini amathransekushini kanye/noma izimpahla.

What’s New Yini entsha

* **28 Nhlolanja 2023 – ukuphuculwa kokubhalisa ku-eFiling kwamaThrasti**
Ngesikhathi senqubo yokubhalisa ku-eFiling, amaThrasti okungewona awalapha (awangaphandle) kanye neThrasti yoHlelo loTshalomali Oluhlanganyelwe (i-CIS) aseyakwazi ukubhalisa ngaphandle kwenombolo yokubhalisa kweThrasti eyimpoqo (njengoba kubhaliwe eNcwadini Egunyazayo (i-LAO)).

Uhla lokukhetha lwenzelwe ukuba umsebenzisi akwazi ukukhetha uhlobo lweThrasti kuqala. Lezi zinhlobo ezilandelayo zamaThrasti zona zisalindelekile ukuba zihlinzeke ngenombolo yokubhalisa yeThrasti: amaThrasti ama-*Inter vivos*, amaThrasti Asunguleka ngeNcwadi Yefa, amaThrasti eNtela Yenzuzomali Yempahla yomufi kanye namaThrasti Akhethekile. Ngolwazi olwengeziwe bheka isiqondiso sakamuva sendlela yokubhalisa i-[Guide on how to Register for eFiling and Manage Your User Profile.](https://www.sars.gov.za/wp-content/uploads/Ops/Guides/GEN-ELEC-18-G01-How-to-Register-for-eFiling-and-Manage-Your-User-Profile-External-Guide.pdf)

Uzibhalisela kanjani lezi zintela ezilandelayo

* Intela yeMalingeniso – iThrasti manje isingabhaliselwa ngalezi zindlela ezilandelayo:
	+ Ku-inthanethi kulesi sizindalwazi ngokusebenzisa i-[Send us an Online Query system,](https://tools.sars.gov.za/sarsonlinequery/trustregistration/) lapho ungathumela khona isicelo, [amadokhumenti asekelayo ethrasti](https://www.sars.gov.za/businesses-and-employers/trusts/registering-as-a-trust/register-a-trust-supporting-documents/) kanjalo nefomu i-[IT77TR – Isicelo sokubhalisa iThrasti.](https://www.sars.gov.za/it77tr-application-for-registration-trust-external-form/)
	+ [Ngokubeka usuku lokuvakasha olusha](https://www.sars.gov.za/contact-us/make-an-appointment/), ngokuya egatsheni uphethe amadokhumenti asekelayo afanele.

Qaphela – Uma iThrasti isiyibhaliselwe iNtela Yemalingeniso, umphatheli kuzodingeka athumele Amafomu Emininingwane ngeNtela yeThrasti.

* [Intela Yesikhashana](https://www.sars.gov.za/types-of-tax/provisional-tax/)– Lapho iThrasti ihlangabezana nencazelo yoMkhokhintela Wesikhashana ngokweSheduli Yesine eMthethweni Wentela Yemalingeniso, ithrasti enjalo kumele ifake *intela yesikhashana* kuphrofayili yalo ku-eFiling. Bheka [kuNtela Yesikhashana](https://www.sars.gov.za/types-of-tax/provisional-tax/) ukuze uthole umhlahlandlela oyiwo.
* Izintela Zohlu Lwabaholelwayo –
	+ [Intela Yezisebenzi](https://www.sars.gov.za/types-of-tax/pay-as-you-earn/) [Intela Ngokobungakomholo (PAYE)] – iThrasti kumele ifake isicelo sokubhalisa nengomqashi ezinsukwini ezingama-21 zokusebenza ngesikhathi eqale ukuba umqashi ngaso.
	+ [iNteliso Yokuthuthukiswa Kwamakhono (i-SDL)](https://www.sars.gov.za/types-of-tax/skills-development-levy/)– Ikhokhwa ibe ngu-1% wenani eliphelele elikhokhele imiholo yezisebenzi (kubandakanya izinkokhelo zokusebenza isikhathi esingaphezulu kwesivamile, inkokhelo yezinsuku zomhlabakhefu, amabhonasi, izinkokhelo zokwenza imisebenzi ethile kanjalo nezinkokhelo eziyisamba semali).
	+ [Isikhwama Somshwalense Wokungasebenzi (i-UIF)](https://www.sars.gov.za/types-of-tax/unemployment-insurance-fund/)– Ikhokhwa ibe ngu-1% womholo okhokhwa nenyanga.
* [Intela Yentengo (i-VAT)](https://www.sars.gov.za/types-of-tax/value-added-tax/) – iThrasti kumele ibhalise uma ibhizinisi linezimpahla noma umsebenzi nosizo ezitheliswa i-VAT – ezevile ku-R1 million ezinyangeni eziyi-12in any consecutive esikhathini esiyizinyanga eziyi-12. Ithrasti eyenza imikhiqizo engaphansi kuka-R1 million ingabhalisela i-VAT ngokuzithandela.

  Ithrasti ingase ibe nesibopho sezintela ezilandelayo:

* [Intela Yeminikelo](https://www.sars.gov.za/types-of-tax/donations-tax/) – Intela yeminikelo ibizwa ngesilinganisonani esingaguquki sika-20% enanini eliqongelelwe yempahla exhasile engevile ku-R30 million, nangesilinganiso sika-25% enanini eliqongelelwe elevile ku-R30 million (izigaba 54 no-64 zoMthetho Wentela Yemalingeniso, 1962).
* [Intelo Yokudlulisela](https://www.sars.gov.za/types-of-tax/transfer-duty/) – Ikhokhwa ngokwezinga lenani lempahla edluliswayo.
* [Intela Yokudluliswa Kwezabelo (i-STT)](https://www.sars.gov.za/types-of-tax/securities-transfer-tax/)– Ibizwa ekudlulisweni kwesabelo ngo-0,25% wenani elitheliswayo yesabelo.

**Isungqangi:** IThrasti ingase ifaneleke ukubhalisa [njengeNhlangano Exolelwayo kuNtela](https://www.sars.gov.za/businesses-and-employers/tax-exempt-organisations/) uma ihlangabezana nezidingo ezithile. Bheka kuSigaba 10(1)(*c*N) neSigaba 30 se-ITA.