**Izinhlobo Zamathrasti**

Uma sikhuluma nje, ziningi izindlela zokuhlukanisa amaThrasti eNingizimu Afrika. Lokhu kubandakanya lokhu kuhlukana okulandelayo:

* “iThrasti yobunikazi”,  [umsunguli noma oshiya impahla](https://www.sars.gov.za/glossary/) udlulisa ubunikazi bempahla abudlulisele [kum(ba)phatheli](https://www.sars.gov.za/glossary/) (onegunya lobuphatheli bemali noma impahla) ukuba zibanjwelwe labo abangabahlomuli kuThrasti.
* “ithrasti *elawulwa abaphatheli*”, umsunguli noma oshiya impahla udlulisa ubunikazi bempahla kubahlomuli beThrasti, kodwa amandla okulawula impahla leyo anikwa um(aba)phatheli.
* *“*ithrasti i-[*inter vivos*](https://www.sars.gov.za/glossary/)” isungulwa ngenkathi umuntu esaphila ngokuthi kube nesivumelwano (inkontraki) phakathi komsunguli nabaphatheli ukuze bangahlupheki labo abazozuza kuyo.
* “ithrasti esunguleka ngencwadi yefa” isungulwa ngokwentando yokugcina nezifiso zomuntu bese isebenza emva kokudlula emhlabeni kwalowo muntu.
* “ithrasti ecacisa ngemihlomulo” – Amathrasti lapho imalingeniso, inzuzomali noma impahla kunikwa umhlomuli ngokwedokhumenti yeThrasti.
* “ithrasti engenambandela ngemihlomulo” – iThrasti lapho um(aba)phatheli ngokwedokhumenti yeThrasti, enelungelo lokunika imalingeniso, izinzuzomali, izimpahla or izimali ezikhona kuleyoThrasti, ayinike labo abangabahlomuli kuyo.
* “IThrasti-ngxube i-hybrid Thrasti” – amaThrasti amaningi eNingizimu Afrika anedokhumenti ehlinzekela amalungelo enikiwe nawezimo eziphuthumayo kuThrasti. Ngamanye amagama, iyingxube yamathrasti abalulwe ngenhla ithrasti ecacisa ngemihlomulo kanye nethrasti engenambandela ngemihlomulo.
* Amathrasti asebenza kokuthile – Amathrasti angahlukaniswa njengohlobo lwethrasti ngokusebenza kwaleyo thrasti, isib.:
	+ Amathrasti Okuhweba (eBhizinisi)
	+ Amathrasti avikela impahla noma ithrasti i-realisation Trusts
	+ Amathrasti esihe
	+ Amathrasti okuhlumelelisa umhlaba
	+ Amathrasi ohlelo oluyisikhuthazi sokwabelana
	+ Amathrasti e-BEE
	+ Amathrasti ohlelo lotshalomali oluhlanganyele (i-CIS); noma
	+ Amathrasti akhethekile:
		- Ngenhloso yentela lezi zinhlobo ezilandelayo zamathrasti akhethekile yizo ezaziwayo:

			* Uhlobo lwethrasti ekhethekile A – ithrasti isungulelwa kuphela ukuzuzisa umu(aba)ntu “abanokukhubazeka” ngokwengqondo noma emzimbeni njengoba kuchaziwe esigabeni 6B(1) .
			* Uhlobo lwethrasti ekhethekile B – ithrasti isungulelewa kuphela ukuzuzisa umu(aba)ntu oyisihlobo esiphilayo somuntu odlule emhlabeni ngosuku lowo odlule emhlabeni (kubandakanya labo abakhulelwe abangakazalwa), futhi omncane kulabo abahlomulayo engaphansi kweminyaka eyi-18 yobudala ngosuku lokugcina lonyaka wokuhlola.

**Isungqangi:** Izindlela eziningi zokuchaza amathrasti noma izinhlobo zamathrasti aziwenzi angawafaki amanye phakathi. Isibonelo, ithrasti i-*Inter vivos* ingaba uhlobo lwethrasti ekhethekile A iphinde ibe yithrasti i-*Inter Vivos* ; nethrasti esunguleka ngencwadi yefa ingaba uhlobo lwethrasti ekhethekile B iphinde ibe ithrasti esunguleka ngencwadi yefa. Kodwa-ke, ngokwentela, amathrasti akhethekile egunyaziwe (nafanelekayo) atheliswa ngendlela ehlukile kunalawa avamille i-*Inter Vivos* kanye nethrasti esunguleka ngencwadi yefa, kanti kunconywa ukuba amathrasti akhethekile agunyaziwe (nafanelekayo) kumele adalulwe njengohlobo lwentela lapho kugcwaliswa amafomu emininingwane ngentela. [Wonke amathrasti kumele abhalise kwaSARS](https://www.sars.gov.za/businesses-and-employers/trusts/registering-as-a-trust/).

Umphatheli [ungummeleli womkhokhintela](https://www.sars.gov.za/glossary/)wethrasti.

Litheliswa kanjani ingeniso lethrasti?

Ingeniso lethrasti, kuya ngezimo ezithile, lingatheliswa kulaba abalandelayo:

* [Onikelayo](https://www.sars.gov.za/glossary/) (“umxhasi”)
* Umhlomuli noma
* Ithrasti.

Lapho kutheliswa ithrasti uqobo, itheliswa ngezinganani elingaguquki elingu-45%. Amathrasti Akhethekile atheliswa ngezinganani eliya ngokunyuka lisukela ku-18% kuya ku-45% (ngokufanayo nomuntu).

**Isungqngi:**Amathrasti awafaneleki ukuthola isephulelombuyiselo esihlinzekelwe kuSigaba 6 soMthetho Wentela Yemalingeniso.

**Isungqangi:** Ukuze ufake isicelo semihlomulo esebenza kuhlobo lwethrasti ekhethekile A (isibonelo ukulekelelwa kuntela yemalinzuzo ngaphansi kwezimo ezithile), abaphatheli kumele bafake isicelo sokuhlaziyelwa uhlobo [egatsheni lwakwaSARS](https://www.sars.gov.za/contact-us/branch-finder/) .  Khumbula [ukubeka usuku lokuya khona.](https://tools.sars.gov.za/SARSeBooking)