

TSHEBELETSO YA LEKENO AFRIKA BORWA**PHANO YA LESEDI LA LEKENO BAKENG LA LEKGETHO HO KA NEHELWA KE BATHO BA BANG BA AMEHANG HO LATELA KAROLO 26 YA *TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)***

Ho latela karolo 26 ya *Tax Administration Act, 2011*, Nna, Thomas Swabihi Moyane, ke hloka hore batho ba hlalositsweng shejuleng sena ba nehelane ka lesedi la lekeno bakeng la lekgetho la 2015 le dilemo tse tlang ka matsatsi a hlalositsweng shejuleng.

Tsebiso ena ya setjhaba e nka boemo ba Tsebiso 260 e phatlaladitsweng Gazeteng ya Mmuso ya 36346 ya la 5 Mmesa 2013 le Tsebiso 420 e phatlaladitsweng Gazeteng ya Mmuso ya 36565 ya la 14 Phupjane 2013, e phatlaladitswe ka tlasa karolo 26 ya *Tax Administration Act, 2011*.

T S MOYANE**MOKHOMISHENARA: TSHEBELETSO YA LEKENO AFRIKA BORWA**

Shejule

1. Kakaretso

Tsebisong ena, lereo kapa polelo e nehetsweng moelelo ho “Molao wa lekgetho” jwalo ka ho hlalositswe karolong 1 ya *Tax Administration Act, 2011*, e na le moelelo oo o nehetsweng ntle le ha sengolwa se hlalosa ka tsela e nngwe mme mareo a latelang kapa dipolelo di na le meelelo e latelang:

“**tswala**” e akga palo e nkuwang e le tswala ka tlasa karolo 24J ya Molao wa Lekgetho la Moputso;

“**rekoto**” e hlalosa lesedi le rekotuweng la motho eo motho wa boraro a tshwanetseng ho nehelana ka lona.”;

“**direkoto**” e hlalosa lesedi le rekotuweng la batho bohle leo motho e mong ya amehang a tshwanetseng ho nehelana ka lona; le

“**tshebeletso ya SARS ya ho faela ka elektroniki**” e hlalosa tshebeletso ya SARS ya ho faela ka elektroniki jwalo ka ha ho hlalositswe temaneng 1 ya Molao wa Dikgokahanyo tsa Elektroniki e phahlaladitsweng Gazeteng ya Mmuso ya 37940 ka la 25 Phato 2014.

2. Batho bao ho hlokwang ba nehelane ka lesedi la lekeno bakeng la lekgetho la motho e mong ya amehang

Batho ba latelang ho hlokahala ba nehelane ka lesedi la lekeno bakeng la lekgetho jwalo ka ha ho hlalositswe temaneng 3:

- 2.1 Dibanka tse laolwang ke Morejistrar wa Dibanka ho latela *Banks Act, 1990*, kapa *Mutual Banks Act, 1993*;
- 2.2 Dibanka tsa Tshebedisano tse laolwang ke Ejensi ya Ntshetsopele ya Dibanka tsa Tshebedisano ho latela *Co-operative Banks Act, 2007*;
- 2.3 (Banka ya poso) Banka ya Poso ya Afrika Borwa e laolwa ho latela *South African Postbank Limited Act, 2010*;
- 2.4 Metheo ya tjhelete e laolwa ke moofisiri wa phethahatso, Motlatsi wa moofisiri wa phethahatso kapa lekgotla jwalo ka ha ho hlalositswe ho *Financial Services Board Act, 1990*, ka Molao oo kapa Molao o mong le o mong;
- 2.5 Dikhamphani tse ngodisitsweng ho JSE le batho ba amehang ho tsona, mabapi le dikhamphani tse nehelanang ka dibonto, ditokomane tsa semmuso tse bontshang ha khampani e kadimme tjhelete, kapa disebediswa tse tshwanang tsa tjhelete;
- 2.6 Dikhamphane tsa mmuso, jwalo ka ha ho hlalositswe karolong 1 ya *Companies Act, 2008*, e nehelanang ka dibonto, ditokomane tsa semmuso tse bontshang ha khampani e kadimme tjhelete, kapa disebediswa tse tshwanang tsa tjhelete;

- 2.7 Makala a mmuso, jwalo ka ha ho hlalositse karolong 239 ya Molaotheo wa Rephaboliki ya Afrika Borwa, 1996, a nehelanang ka dibonto kapa disebediswa tse tshwanang tsa tjhelete;
- 2.8 Motho e mong le e mong (ho kenyeleditswe le tshebedisano jwalo ka ha ho hlalositse karolong 1 ya Molao wa Lekgetho la Lekeno ya rekang mohlape, dibewa, patsi, serashwa, dimenerale kapa majwe a ikgethileng ho tswa ho mohlalasi wa sehlooho ho ntle le thekiso;
- 2.9 Sekimi se seng le se seng sa bongaka se ngodisitsweng ka tlasa karolo 24(1) ya *Medical Schemes Act, 1998*;
- 2.10 Motho e mong le e mong, eo ka bo ena a tswelang pele ka kgwebo e le morekisi wa thepa jwalo ka ha ho hlalositse ho *Estate Agency Affairs Act, 1976*, mme a lefa ho, kapa a fumana boemong ba motho e mong ya amehang, palo e nngwe le e nngwe ho latela botsetedi, tswala kapa ho rentwa ha thepa;
- 2.11 Motho e mong le e mong a sebetsang e le mmuelli jwalo ka ha ho hlalositse karolong 1 ya *Attorneys Act, 1979*, mme a lefella kapa a fumantshwa boemong ba motho e mong ya amehang palo e nngwe le e nngwe ho botsetedi, tswala kapa ho rentweng ha thepa;
- 2.12 Motho ya tshwanetseng ho lefella lekgetho la tswala ho latela karolo 50F(2) ya Molao wa Lekgetho la Lekeno; le
- 2.13 Motho ya hlalotswang temaneng 2 ya Molao e nehetsweng ho latela karolo 12T(8) ya Molao wa Lekgetho la Lekeno mme a nehetse se sebediswa sa tjhelete kapa pholisi ho botsetedi bo senang lekgetho.

3. Lesedi la lekeno bakeng la lekgetho le hlokanang ho ka nehelwa

Motho e mong le e mong ya hlahellang kholomong 1 o tshwanetse ho nehelana ka lesedi la lekeno bakeng la lekgetho la motho e mong ya amehang le tsamaelanang le lesedi le hlahella Kholomong 2, ka mokgwa o hlahellang Kholomong 3 ya moralo o latelang—

Kholomo 1: Motho ya hlalositsweng temaneng	Kholomo 2: Lesedi le mabapi le	Kholomo 3: Foromo
2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7 2.10, 2.11 le 2.12	Ditefello tse entsweng, tse tshwanetseng ho etswa le tse tlatla di etswa kapa ka mokgwa wa botsetedi bo bong le bo bong, rente ya thepa e sa tsamaeng, tswala kapa tjhelete e lefella ho motho ya itseng ya entseng ho hong;	IT3(b); kapa Lesedi le entsweng ho latela Ditlhoko tsa Kgwebo tsa SARS: IT3 Phano ya Lesedi

Kholomo 1: Motho ya hlalositsweng temaneng	Kholomo 2: Lesedi le mabapi le	Kholomo 3: Foromo
	ditsamaiso tse rekotuweng akhaontong e hlokometsweng bakeng la motho e mong (mohl. Akhaonto ya ditsamaiso jwalo ka diakhaonto tsa banka); le lekgetho le leng le leng le tshwerweng.	
2.1, 2.2, 2.3, 2.4, 2.6 le 2.7	Ditefello tse e ntsweng thekong le disebedisweng tsa tjhelete.	IT3(c); kapa Lesedi le bokeleditsweng ho latela Ditlhoko tsa Kgwebo tsa SARS: IT3 Phano ya Lesedi
2.4	Theko ya, le dinehelano tse entsweng ho pholisi ya ho tlohela mosebetsi kalebaka la dilemo.	IT3(f); kapa Lesedi le bokeleditsweng ho latela Ditlhoko tsa Kgwebo tsa SARS: Ditefello tsa inshoreense
2.4	Tefello e etsahalang ha motho a hlokahala ho latela pholisi ya inshoreense.	IT3(f); kapa Lesedi le bokeleditsweng ho latela Ditlhoko tsa Kgwebo tsa SARS: Ditefello tsa inshoreense
2.8	Ditjhelete tse lefelletsweng thekong, thekisong kapa tsamaisong ya mehlape, dibewa, patsi, serashwa, diminerae, majwe a ikgethileng kapa ka mokgwa wa bonase.	IT3(e); kapa Lesedi le bokeleditsweng ho latela Ditlhoko tsa Kgwebo tsa SARS: IT3 Nehelano ya Lesedi
2.9	Seabo se entsweng ke batho ho sekimi sa bongaka	IT3(f); kapa

Kholomo 1: Motho ya hlalositsweng temaneng	Kholomo 2: Lesedi le mabapi le	Kholomo 3: Foromo
	le ditjheo tsohle tse lefelletsweng bakeng la motho ke sekimi sa bongaka.	Lesedi le bokeleditsweng ho latela Ditlhoko tsa Kgwebo tsa SARS: Nehelano ya sekimi sa bongaka
2.13	(a) Dinehelano le kgulo le diphetiso ho tswa ho botsetedi bo se nang lekgetho; le (b) Tefello e amohetsweng ke kapa e eketsehileng ho motho ho latela botsetedi bo senang lekgetho.	IT3(s); kapa Lesedi le bokeleditsweng ho latela Ditlhoko tsa Kgwebo ya SARS: IT3 Lesedi le nehetsweng

4. Letsatsi la ho qetela bakeng la ho ka nehelana ka lesedi la lekeno bakeng la lekgetho la motho e mong ya amehang

Ho ipapisitswe le temana 5, phano ya lesedi la lekeno bakeng la lekgetho e hlalositsweng ka hodimo e kenyeleditse lesedi lohle le hlalositsweng ho latela nako ya ho tloha—

- 4.1. 1 Hlakubele ho ya ho 31 Phato, e tshwanetse ho nehelwa ka la 31 Mphalane 31; le
- 4.2. 1 Hlakubele ho fihlella mafelong a Hlakola, e tshwanetse e nehelwe ka la 31 Motsheanong.

5. Letsatsi la ho qetela bakeng la ho nehelana ka lesedi la lekeno bakeng la lekgetho la pele bakeng la batho ba ngodisitsweng temaneng 2.12 le 2.13

Batho ba tshwanetseng ho nehelana ka lesedi la lekeno bakeng la lekgetho lekgetlo la pele ka lebaka la ho ngodiswa ditemaneng tsa 2.12 le 2.13, ha ba hloke ho ka nehelana ka lesedi bakeng la nako ya ho tloha ho 1 Hlakubele 2015 ho ya ho 31 Phato 2015.

6. Mokgwa wa ho nehelana ka lesedi la lekeno bakeng la lekgetho la motho e mong ya amehang

- 6.1 Moo lesedi la lekeno bakeng la lekgetho la motho e mong ya amehang le nang le:

- Direkoto tse 20 kapa tse ka tlase ho moo tsa lesedi le tshwanetseng ho nehelwa ka se elektroniki ka tshebediso ya elektroniki ya SARS;
- Direkoto tse 21 ho ya ho 50 000 tsa lesedi letshwanetseng ho nehelwa ka se elektroniki ka tshebediso ya elektroniki ya SARS – tsamaiso ya phetiso ya *hypertext* (https) ya nehelano ya boholo ba lesedi; le
- Direkoto tse fetang 50 000 tse tshwanetseng ho nehelwa ka se elektroniki ka tshebediso ya elektroniki ya SARS. Ho hokela ka ho otlooha nehelano ya bongata ba lesedi.

6.2 Phatlalatso ho phano ya lesedi la lekeno bakeng la lekgetho la motho e mong ya ameheng e tshwanetse ho nehelwa ka se elektroniki ka tshebediso ya elektroniki ya SARS.

7. Ditlhophiso tseding le SARS

SARS e ka dumela hore motho ya tshwanetseng ho nehelana ka lesedi la lekeno bakeng la lekgetho ho latela shejule ena a ka nehelana ka lesedi la lekeno bakeng la lekgetho bakeng la dinako tse fapaneng, ka letsatsi le fapaneng ka mokgwa o fapaneng, jwalo ka ha ho ka hlokeha.