INTELA YENGENISO WEZI-2016: ISAZISO SOKUBUYISWA KWEZINCWADI ZENTELA ZONYAKA WEZI-2016

1. Ngalokhu kukhishwa isaziso ngokwesigaba 66(1) soMthetho Wezentela Yengeniso wezi-1962 (uMthetho No. 58 wezi-1962) sifundwa nesigaba 25 soMthetho Wezentela Wezi-2011 (uMthetho No. 28 wezi-2011), sokuthi wonke umuntu okudingeka ukuba abuyise izincwadi zentela ngokwendima 2, kumele abuyise lezo zincwadi zentela zonyaka wezi-2016 ngesikhathi esinqunywe endimeni 4 ngezansi.

2. Yilaba bantu abalandelayo okumele babuyise izincwadi zentela:
   (a) leyo naleyo nkampani, ithrasti noma olunye uhlaka olungumuntu ngamehlo omthetho, olungumhlali wakuleli;
   (b) leyo naleyo nkampani, ithrasti noma olunye uhlaka olungumuntu ngamehlo omthetho, olungeyena umhlali wakuleli—
      (i) eqhuba ibhizinisi ngokuphelele kwiRiphabhulikhi;
      (ii) ethola ingeniso emithonjeni eseRiphabhulikhi; noma
      (iii) ethole inzalo ngokudayisa isakhiwo noma ngotshalomali noma elahlekelwe yile nzalo emithonjeni eseRiphabhulikhi;
   (c) leyo naleyo zinkampani ebunjwe, esungulwe noma esiqalwe eRiphabhulikhi, kodwa esebenzela emazweni angaphandle ngokwezivumelwano engene kuzona noHulumeni wakunoma yiliphi elinye izwe ukuze ingakhokhiswa kabili intela;
   (d) lowo nalowo muntu—
      (i) oqhube noma iluphi uhwebo kwiRiphabhulikhi (ngaphandle kwalabo abaqashiwe);
      (ii) okhokhelwe isibonelelo noma izimali njengoba kuchazwe esigabeni 8(1)*(a)*(i) soMthetho (ngaphandle kwezimali akhokhelwe zona noma izibonelelo ezichazwe esigabeni 8(1)*(a)*(ii)) futhi othole ingeniso isiphelele engaphezu kwesikalo esibekwe ephuzwini (viii);
      (iii) othole inzalo ngokudayisa isakhiwo noma ngotshalomali noma olahlekelwe yileyo nzalo engaphezu kuka R30 000;
      (iv) ongumhlali wakuleli futhi onezimali anazo emazweni angaphandle noma onempahla anayo ngaphandle kweRiphabhulikhi, uma isamba salezo zimali noma saleyo mpahla sibe ngaphezu kuka-R225 000 noma nini onyakeni wentela ka-2016;
      (v) ongumhlali waku leli futhi othole ingeniso noma inzalo ngokudayisa isakhiwo noma ngotshalomali ngemali noma impahla yamazwe angaphandle emazweni angaphandle kweRiphabhulikhi okungabizwa intela kuyona njengoba kusho uMthetho;
      (vi) ongumhlali wakuleli futhi onanoma yimaphi amalungelo okubamba iqhaza, okukhulunywe ngawo esigabeni 72A soMthetho, kunoma iyiphi inkampani yasemazweni angaphandle;
      (vii) onikezwe izincwadi zentela yengeniso okufanele zibuyiswe noma onxuswe uKhomishana ngencwadi ukuba alethe izincwadi zentela ezigcwalisiwe, kungakhathaleki ukuthi lowo muntu uthola malini; noma
      (viii) umuntu, kweyame ezihlinzekweni zendima 3, ekupheleni konyaka wentela okukhulunywa ngawo—
         (aa) obengaphansi kweminyaka engu-65 ubudala futhi imali eyingeniso yakhe ebingaphezu kuka-R73 650;

(bb) obeneminyaka engu-65 noma ngaphezuku (kodwa engaphansi kuka-75) futhi imali eyingeniso yakhe ebingaphezu kuka-R114 800; noma

(cc) obeneminyaka engu-75 noma ngaphezulu futhi imali eyingeniso yakhe ebingaphezu kuka R128 500;

(e) wonke umuntu ongeyena umhlali wakuleli ingeniso yakhe ephelele ehlanganisa inzalo evela emthonjeni okwiRiphabhulikhi lapho izihlinzeko zesigaba 10(1)*(h)* soMthetho zingasebenzi khona; kanye

(f) nawo wonke umuntu omele umkhokhi wentela okukhulunywe ngaye kwizindinyana *(a)* kuya ku *(e)* ngasenhla.

3. Umuntu phaqa ngokomthetho akudingeki ukuba abuyise izincwadi zentela zonyaka ka-2016 ngokwendima 2*(d)*(viii) uma imali eyingeniso etholwe yilowo muntu isiyonke kuyileyo kuphela echazwe kulezi zindinyana ezilandelayo:

(a) iholo, ngaphandle kwezibonelelo nokukhokhelwa okukhulunywe ngakho endimeni 2*(d)*(ii) ngasenhla, okuvela emthonjeni owodwa, okungeqi ku-R350 000 futhi intela yabasebenzi isibanjiwe ngokwendlela okubanjwa ngayo intela yabasebenzi enqunywe uKhomishana;

(b) kuyinzalo evela emthonjeni oseRiphabhulikhi engeqile—

(i) ku-R23 800 uma kungumuntu oneminyaka engaphansi kuka-65 ubudala; noma

(ii) kuwu-R34 500 uma kungumuntu oneminyaka engaphezu kuka-65 ubudala; kanye

(c) nezabelo futhi nalowo muntu kade engeyena umhlali wakuleli kuwona wonke unyaka wentela ka-2016.

4. Izincwadi zentela zonyaka wentela ka-2016 kumele zibuyiswe ngalezi zikhathi ezilandelayo:

(a) uma kuyinkampani, ezinyangeni ezingu-12 kusukela osukwini okuphela ngalo unyaka wezimali waleyo nkampani; noma

(b) uma kungabanye abantu (okubandakanya abantu phaqa, amathrasti nezinye izinhlangano ezisemthethweni, amabhodi nemigwamanda)—

(i) engakedluli umhla ka-23 kuMandulo 2016 uma izincwadi zentela zihanjiswa ngesandla;

(ii) engakedluli umhla ka-25 kuLwezi 2016 uma izincwadi zentela zihanjiswa kusetshenziswa uhlelo lwe-SARS eFiling noma ngekhompyutha ngosizo lwabasebenzi bakwa-SARS emahhovisi akwa-SARS;

(iii) noma engakedluli umhla ka-31 kuMasingana 2017 uma izincwadi zentela kungezomuntu okhokha intela okwesikhashana ngokusebenzisa uhlelo lwe eFiling lakwa-SARS; noma

(iv) uma ama-akhawunti emukelwe uKhomishana ngokwesigaba 66(13A) soMthetho mayelana nayo yonke noma nengxenye yengeniso yomkhokhi wentela, lapho evulwe ngosuku olungaphambi komhla ka-29 kuNhlolanja 2016 kodwa olungemuva komhla ka-30 kuMandulo 2016, ezinyangeni eziyisithupha kusukela osukwini lawo ma-akhawunti avulwa ngalo.

5. Amafomu anqunywe uKhomishana okubuyisa izincwadi zentela ayatholakala nge-internet kuleli kheli: www.sarsefiling.co.za noma ngokuwacela noma uma uwacela

kunoma yiliphi ihhovisi lakwa-SARS, ngaphandle kwasemahhovisi abhekene kuphela nezindaba zentela yempahla engenayo nephumayo ezweni.

6. Izincwadi zentela kumele—

(a) uma kuyinkampani, zihanjiswe ngekhompyutha kusetshenziswa uhlelo lwe-eFiling lakwaSARS; futhi

(b) uma kungabanye abantu (okubandakanya abantu phaqa, amathrasti nezinye izinhlangano ezisemthethweni, amabhodi nemigwamanda) kumele—

(i) zihanjiswe ngekhompyutha kusetshenziswa uhlelo lwe eFiling lakwaSARS, inqobo nje uma lowo muntu ekubhalisele ukusebenzisa i-eFiling;

(ii) zithunyelwe ngeposi kwaSARS;

(iii) zihanjiswe ngesandla emahhovisi akwaSARS, ngaphandle kwasemahhovisi abhekene kuphela nezindaba zentela yempahla engenayo nephumayo ezweni; noma

(iv) zihanjiswe kwezinye izindawo eziyonqunywa uKhomishana izikhathi ngezikhathi.

7. Uma umuntu okumele ahambise izincwadi zentela ehluleka ukwenze njalo ngezikhathi ezinqunywe endimeni 4 ngasenhla, lowo muntu uyohlawuliswa noma agwetshwe ukubhadla ejele isikhathi esingeqile eminyakeni emibili. USARS angaphinde azenzele yena isilinganiso sengeniso ebanjelwa intela yalowo muntu, abeke izinhlawulo ngokwehluleka kwakhe ukubuyisa izicwadi zentela ngesikhathi esinqunyiwe noma kokubili.

8. Umkhokhi wentela oqamba amanga ngabomu futhi owenza izitatimende ezingamanga ezincwadini zentela noma obalekela noma ozama ukubalekela ukukhokha intela, noma umuntu osiza umkhokhi wentela ukwenze njalo, uyothweswa icala akhokhishwe inhlawulo noma abhadle ejele iminyaka engeqile kwemihlanu. Kungabekwa inhlawulo eyisamba esingaye sifinyelele kwesiphindwe kabili kuleso abebalekela ukusikhokha.

9. Akukho muntu ongeke akhokhiswe inhlawulo ngesizathu sokuthi lowo muntu akazange atshelwe ukuthi alethe izincwadi zentela.

10. Maqondana nalesi saziso, noma yiliphi igama noma ukusebenza kwamagama incazelo yawo enikezwe eMthethweni linaleyo ncazelo elinikezwe yona, futhi "unyaka wentela ka-2016" kushiwo—

(a) uma kuyinkampani, unyaka wezimali waleyo nkampani ophela ngonyaka ka-2016; futhi

(b) uma kungomunye umuntu, kushiwo unyaka wentela oqala mhla ka-1 kuNdasa 2015 noma ophela mhla ka-29 kuNhlolanja 2016.

11. Olunye ulwazi noma usizo luyatholakala emahhovisi akwaSARS ngaphandle kwasemahhovisi abhekene kuphela nezindaba zentela yempahla engenayo nephumayo ezweni le noma ku-website ethi: www.sars.gov.za

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