UPHIKO LWENGENISOMALI ENINGIZIMU AFRIKA

9 Nhlangulana 2017

IZIMBUYISELO OKUFANELE ZILETHWE NGUMUNTU NGOKWESIGABA 25 SOMTHETHO WOKUSINGATHWA KWENTELA, 2011 (UMTHETHO NO. 28 KA-2011)

Ngokwesigaba 25 soMthetho Wokusingathwa Kwentela, 2011, Mina Thomas Swabihi Moyane, uKhomishana woPhiko Lwengenisomali eNingizimu Afrika, lapha ngidinga ukuba bonke abantu ababalulwe kwiSheduli elishuthekwe kanye nalokhu ukuba balethe izimbuyiselo zentela zonyaka wokubuyekeza ka-2017, njengalokhu kuchaziwe kwiSheduli, singakashayi isikhathi esibalulwe kuyo iSheduli.

T S MOYANE
UKHOMISHANA: UPHIKO LWENGENISOMALI ENINGIZIMU AFRIKA

Isheduli

1. Okusobala

1.1 Noma yiliphi itemu noma ibinza elikulesi saziso elincazelo yalo inikeziwe **"kuMthetho Wentela"** njengalokhu kuchaziwe esigabeni 1 soMthetho Wokusingathwa Kwentela, 2011, lisachaza lokho elalikunikiwe njengencazelo, ngale-ke uma ingqikithi iveza okunye amatemu alandelayo aqukethe lezi zincazelo─

"unyaka wokubuyekeza ka-2017" usho —

(a) esimweni lapho kuyinkampani, , unyakamali waleyo nkampani ophela ngonyaka wekhalenda ka-2017; futhi

(b) esimweni lapho kungomunye umuntu, unyaka wokubuyekeza ophela ezinyangeni ezili-12 ophela zingama-28 kuNhlolanja 2017; bese

"imbuyiselo yentelangeniso" isho imbuyiselo yokubuyekezwa kwentela evamile okumaqondana nonyaka wokubuyekeza ka-2017.

1.2 Lapha kukhishwa isaziso mayelana nesigaba 25 soMthetho Wokusingathwa Kwentela, sifundwa kanye nesigaba 66(1) soMthetho Wentelangeniso, ukuba umuntu obalulwe ngokwesigaba 2 kudingeka aletha imbuyiselo yentelangeniso singakapheli isikhathi esibekwe esigabeni 4.

2. Abantu okufanele balethe imbuyiselo yentelangeniso

Laba bantu abalandelayo kufanele balethe imbuyiselo yentelangeniso:

(a) yonke inkampani, iqomangcebo (trust) nabanye abangabantu ngokuchasisa komthetho wezwe, abanobuhlali;

(b) yonke inkampani, iqomangcebo (trust) nabanye abangabantu ngokuchasisa komthetho wezwe, abangenabuhlali*;*—

- (i) Abaqhube imisebenzi yokuhweba besebenzisa isakhiwo esisimeme sakule Riphabliki;kumbe
- (ii) Othole ingenisomali eliphume kumthombomali wakule Riphabliki; kumbe
- (iii) Othole inzuzomali noma olahlekelwe yimali ngenxa yokudedela impahla okusebenza kuyo iShedela Lesishiyagalombili loMthetho Wentelangeniso;

(c) yonke inkampani ehlanganiswe, esungulwe noma edaleke kule Riphabliki, kepha enganabuhlali ngenxa yesizathu sezivumelwano engene kuzo noHulumeni bamanye amazwe ngenhloso yokugwema ukuthela kabili.;

(d) wonke umuntu wemvelo ─

- (i) ongumhlali futhi owenze imisebenzi yokuhweba (ngale kokuyenza njengomsebenzi oqashiwe kuphela); kumbe
- (ii) ongemhlali futhi owenze imisebenzi yokuhweba (ngale kokuyenza njengomsebenzi oqashiwe kuphela)lapha eRiphabliki;

(e) wonke umuntu wemvelo uma —

- (i) ekhokhelwe noma enikwe imalisabelo noma umholo engakasebenzi njengona kuchazwe esigabeni 8 (1)(a)(i) soMthetho Wentelangeniso (ngale kwesamba semali asikhokhelwe njengokuchazwe esigabeni 8(1)(a)(ii)) futhi ongenisomali elingodla lakhe ledlule umkhawulo omiswe kwihlandla (ix);
- (ii) enikwe umhlomulo othelelwayo ochazwe kwisigatshana 7 seShedula Lesikhombisa kuMthetho Wentelangeniso futhi ongenisomali lakhe ledlule umkhawulo omisiwe kwihlandla (ix);
- (iii) engumhlali futhi ethole inzuzo yotshalomali noma ukuphunza kotshalomali okwevile ku-R40 000;

(iv) engemhlali futhi ethole inzuzo yotshalomali noma ukuphunza kotshalomali okusebenza kukho iShedula Lesishiyagalombili kuMthetho Wentelangeniso;

(v) engumhlali futhi enezikhwama ezithile ezinemali yasemazweni kumbe enobunikazi banoma yiyiphi impahla ngaphandle kweRiphabliki, uma isamba senani lesikhwama nesempahla lidlule ku-R225 000 noma kunini maphakathi konyaka wokubuyekeza u-2017;

(vi) engumhlali futhi okukuye noma yiliphi ingenisomali noma inzuzo yotshalomali elivela ezikhwameni zemali ezinemali eyimali yasemazweni kumbe impahla engaphandle kweRiphabliki nokungathathiselwa kukho ngokoMthetho Wentelangeniso;

(vii) engumhlali futhi enamalungelo okuzibandakanya enkampanini elawulwa emazweni angaphandle njengalokhu kuvela esigabeni 72A soMthetho Wentelangeniso;

(viii) enikwe ifomu lembuyiselo yentelangeniso kumbe enxuswe nguKhomishana ngencwadi ukuba alethe imbuyiselo, ngale kokubheka isamba sengenisomali salowo muntu;

(ix) Ngaphansi kwezinhlinzeko zesigatshana 3, uma ekupheleni konyaka wokubuyekeza—

(aa) Ubengaphansi kweminyaka yobudala engama-65 futhi engenisomali lakhe eliyingodla levele ku-R75 000;

(bb) Ubeneminyaka yobudala engama-65 kuyaphezulu (kepha engaphansi kwengama-75) futhi engenisomali lakhe eliyingodla levile ku-R116 150; kumbe

(cc) Ubeneminyaka engama- 75 kumbe ngaphezulu futhi ingenisomali lakhe eliyingodla levile ku- R129 850;

(f) njengokwezinhlinzeko zesigaba 3, wonke amafa alowo ongasekho abenengenisomali ngodla;

(g) wonke uwonke ongemhlali ongenisomali lakhe eliyingodla lihlanganise nenzalo evela kumthombomali olapha kwiRiphabliki okusebenza kuwo izinhlinzeko zesigaba 10(1)*(h)* soMthetho Wentelangeniso; kanye

(h) nawo wonke ummeleli womkhokhintela obalulwe esigatshaneni esincikile u-(*a)* kuya ku-*(g)* ngenhla.

3. Abantu okudingekile ukuba balethe imbuyiselo yentelangeniso

Umuntu ngokwemvelo kumbe amafa omuntu ongasekho akudingekile ukuba alethe imbuyiselo yentelangeniso ngokwesigatshana 2*(e)(ix)* kumbe *(f)* uma ingenisomali elingodla lalowo muntu lakhiwe kuphela yingenisomali elichazwe kulesi sigatshana kumbe izigatshana ezilandelalayo:

(a) umholo okhokhwe noma okungenzeka ukhokhwe uvela kumthombomali owodwa ongevile kuR350 000 futhi intela yabasebenzi isibanjiwe kumbe isidonsiwe ngokwamathebula okubanjelwa amiswe nguKhomishana;

(b) inzalo (ngale kwenzalo yotshalomali olukhululiwe kwintela) evela kumthombomali olapha kwiRiphabliki ongevile—

(i) ku- R23 800 lapho kungumuntu wemvelo oneminyaka engevile kwengama-65 ubudala;

(ii) ku- R34 500 lapho kungumuntu wemvelo oneminyaka kumbe eyevile kwengama-65 ubudala; kumbe

(iii) ku-R23 800 esimweni samafa omuntu ongasekho;

(c) izibelo kanye nomuntu wemvelo ubengeyena umhlali unyaka wonke ka-2017 wokubuyekeza; kanjalo
(d) nemali etholakale kumbe eqongelelwe kutshalomali olukhululiwe enteleni.

4. Izinkathi okufanele ukuba ngazo imbuyiselo yentelangeniso ibe isilethiwe

Izimbuyiselo zentelangeniso kufanele ilethwe kungakapheli izithuba ezliandelayo:

(a) lapho kuyinkampani noma yiphi, ezinyangeni ezili-12 kusukela ngosuku unyakamali wayo uphela; kumbe
(b) lapho kuyibo bonke abanye abantu (okuhlanganisa abantu ngokwemvelo kanye namaqomangcebo, kanye nabantu ngokomthetho, njengezikhungo, amabhodi kanye nemigwamanda) —
    (i) ngomhlaka-22 kuMandulo 2017 kumbe ngaphambi kwawo uma imbuyiselo uyiletha ngokoqobo;
    (ii) ngomhlaka-24 kuLwezi 2017 kumbe ngaphambi kwawo uma imbuyiselo uyiletha usebenzisa i-eFiling yakwa-SARS kumbe bunyazi welekelelwa ngumsebenzi ogunyaziwe wakwa-SARS emahhovisi akhona belu kwa-SARS;
    (iii) ngomhlaka- 31 kuMasingana 2018 kumbe ngaphambi kwawo uma imbuyiselo imayelana nomkhokhintela wesithutshana futhi ilethwa nge-eFiling yakwa-SARS; kumbe
    (iv) lapho ama-akhawunti emukelwe nguKhomishana ngokwesigaba 66(13A) soMthetho Wentelangeniso mayelana nomthamo wonke kumbe ingxenyana yengenisomali lomkhokhintela, lawo ma-akhawunti adonswa osukwini olungemva kuka-28 kuNhlolanja 2017 kepha ngaphambi kuka-30 kuMandulo 2017, zingakapheli izinyanga eziyisithupha kusukuela ngosuku lawo ma-akhawunti adonswa ngalo.

5. Amafomu ezimbuyiselo zentelangeniso okufanele zilethwe

Amfomu amiswe nguKhomishana ukuba asetshenziswe njengawezimbuyiselo zentelangeniso ayatholakala uma uwacela nge-inthanethi ku-www.sarsefiling.co.za kumbe ehhovisi lakwa-SARS, ngaphandle kwamahhovisi asebenza izindaba zezemithekelo.

6. Izindlela zokulethwa kwezimbuyiselo zentelangeniso

Izimbuyiselo zentelangeniso kufanele—

(a) esimweni lapho kuyinkampani, zilethwe bunyazi (nge-inthanethi) ngokusebenzisa intuba ye-eFiling yakwa-SARS; futhi
(b) esimweni lapho kungomunye umuntu(okuhlanganisa nomuntu woqobo, amaqomangcebo (trusts) kanye nabanye abangabantu ngokuchasisa komthetho wezwe, njengezikhungo, amabhodi kanye nemigwamanda), mazilethwe —
    (i) bunyazi (nge-inthanethi) ngokusebenzisa intuba ye-eFiling yakwa-SARS, inqobo nje loyo uma lowo muntu ezibhalisile kwi-eFiling, kumbe bunyazi ngokwelekelelwa ngumsebenzi ogunyaziwe wakwa-SARS emahhovisi akwa-SARS;
    (ii) ngokuthumelela u-SARS ngeposi; kumbe
    (iii) ukuwahambisa wena uqobo emahhovisi akwa-SARS, ngaphandle kwasehhobisi elisebenza izindaba zezemithekelo; kumbe
    (iv) ulihambise buqobo kwezinye izindawo ezihlelwe nguKhomishana ngezikhathi ezahlukene.