



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 520

Pretoria, 22 October 2008
Oktober 2008

No. 31528

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GOVERNMENT NOTICE GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. 1139

21 October 2008

INCOME TAX 2008: NOTICE TO FURNISH RETURNS FOR THE 2008 YEAR OF ASSESSMENT

1. Notice is hereby given in terms of section 66(1) of the Income Tax Act, 1962 (Act No. 58 of 1962) ("the Act"), that every person who is personally or in a representative capacity liable to taxation under the Act, or who is required in terms of paragraph 2 to furnish a return, must furnish a return in respect of the 2008 year of assessment within the period prescribed in paragraph 4 below.
2. The persons referred to in paragraph 1 include—
 - (a) every company, trust or other juristic person, which is either a resident or which derives any gross income or capital gain from a source in the Republic;
 - (b) every company incorporated, established or formed in the Republic, but which is not a resident as a result of the application of any agreement entered into with the Government of any other country for the avoidance of double taxation;
 - (c) subject to paragraph 3, every natural person whose gross income for the year of assessment exceeded—
 - (i) R43 000 in the case of a person below the age of 65 years; or
 - (ii) R69 000 in the case of a person aged 65 years and older;
 - (d) every natural person who carried on any trade in the Republic (other than solely in his or her capacity as an employee);
 - (e) every natural person to whom an allowance or advance was paid or granted as contemplated in section 8(1)(a) of the Act (other than an amount reimbursed or advanced as contemplated in section 8(1)(a)(ii));
 - (f) every natural person who had capital gains or capital losses exceeding R15 000;
 - (g) every resident who during the 2008 year of assessment held any funds in foreign currency or owned any assets outside the Republic, if the total value of those funds and assets exceeded R50 000 at any stage during that year;
 - (h) every resident to whom any income or capital gains from funds in foreign currency or assets outside the Republic could be attributed during the 2008 year of assessment in terms of the Act;
 - (i) every resident who held any participation rights, as contemplated in section 72A of the Act, in a controlled foreign company;
 - (j) every person to whom an income tax return is issued or who is requested by the Commissioner in writing to furnish a return, irrespective of the amount of income of that person; and
 - (k) every representative taxpayer of any person contemplated in paragraphs (a) to (j) above.
3. A natural person contemplated in paragraph 2(c) is not required to furnish a return for his or her 2008 year of assessment, if—

- (a) the gross income of that person consisted solely of gross income described in one or more of the following subitems:
- (i) either remuneration paid or payable to him or her—
 - (aa) which does not exceed the annual equivalent of R60 000 (after deduction of deductible contributions to any pension fund, retirement annuity fund and medical fund) and from which only Standard Income Tax on Employees (SITE) has been deducted; or
 - (bb) from one single source, which does not exceed R120 000, for the full year of assessment (all 12 months) and employees' tax has been deducted or withheld from the full amount (after the deduction of deductible contributions to any pension fund, retirement annuity fund and medical fund) in terms of the deduction tables prescribed by the Commissioner in terms of the Fourth Schedule to the Act;
 - (ii) foreign dividends and interest from a source outside the Republic which do not in total exceed R3 000; and
 - (iii) interest income from a source in the Republic not exceeding—
 - (aa) R18 000 in the case of a natural person below the age of 65 years; or
 - (bb) R26 000 in the case of a natural person aged 65 years and older,
reduced by any amount of foreign dividends and interest mentioned in subitem (ii) above, which is exempt from tax in terms of section 10(1)(i)(xv)(aa) of the Act; and
- (b) none of the provisions of paragraphs 2(d) to (k) apply in respect of that person.
4. Returns in respect of the 2008 year of assessment must be furnished within the following periods:
- (a) in the case of any company, within 12 months from the date on which its financial year ends; or
 - (b) in the case of all other persons (which include natural persons, trusts and other juristic persons, such as institutions, boards or bodies)—
 - (i) on or before 21 November 2008 if the return is submitted manually;
 - (ii) on or before 23 January 2009 if the return is submitted in an electronic format as provided for in terms of the regulations issued in terms of section 66(7B) of the Act; or
 - (iii) where accounts are accepted by the Commissioner in terms of section 66(13A) of the Act in respect of the whole or portion of a taxpayer's income, which are drawn to a date after 29 February 2008, but on or before 30 September 2008, within 6 months from the date to which such accounts are drawn.

5. The forms prescribed by the Commissioner for the rendering of returns are obtainable on request or on application from any office of the South African Revenue Service, other than an office which deals solely with matters relating to customs and excise, or *via* the internet at www.sarsefiling.co.za.
6. Returns must be:
 - (a) e-filed directly on the website www.sarsefiling.co.za, provided the person is registered for e-filing;
 - (b) forwarded by post to the South African Revenue Service;
 - (c) delivered to an office of the South African Revenue Service, other than an office which deals solely with matters relating to customs and excise; or
 - (d) delivered to such other places as designated by the Commissioner from time to time.
7. If a person who is required to render a return fails to do so within the period mentioned in paragraph 4 above, that person is liable on conviction to a fine or to imprisonment for a period not exceeding two years. The Commissioner may also estimate that person's taxable income, impose a penalty in respect of the failure to submit the return within the required period or both.
8. A taxpayer who knowingly and wilfully makes any false statement in a return or evades or attempts to evade taxation, or a person who assists a taxpayer to do so, is liable on conviction to a fine or to imprisonment for a period of up to five years. The Commissioner may also impose a penalty equal to two times the amount of tax which was evaded.
9. No person is exempted from any penalty merely by reason of the fact that the person may not have been called upon personally to furnish a return.
10. For purposes of this notice, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, bears the meaning so assigned, and "2008 year of assessment" means—
 - (a) in the case of a company, the financial year of that company ending during the 2008 calendar year; and
 - (b) in the case of any other person, the year of assessment ending 29 February 2008.
11. Further information or assistance may be obtained from any office of the South African Revenue Service, other than an office which deals solely with matters relating to customs and excise or from the website: www.sars.gov.za

ISSUED BY THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

No. 1139

21 Oktober 2008

INKOMSTEBELASTING 2008: KENNISGEWING OM OPGAWES VIR DIE 2008 JAAR VAN AANSLAG TE VERSTREK

1. Kragtens artikel 66(1) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), word hiermee kennis gegee dat elke persoon wat persoonlik of in 'n verteenwoordigende hoedanigheid vir belasting kragtens die Wet aanspreeklik is, of van wie ingevolge paragraaf 2 vereis word om 'n opgawe te verstrek, 'n opgawe ten opsigte van die 2008 jaar van aanslag moet verstrek binne die tydperk in paragraaf 4 hieronder voorgeskryf.
2. Die persone in paragraaf 1 bedoel, sluit in—
 - (a) elke maatskappy, trust of ander regs persoon, wat óf 'n inwoner is óf enige bruto inkomste of kapitaalwinst vanuit 'n bron in die Republiek verkry;
 - (b) elke maatskappy ingelyf, opgerig of ingestel in die Republiek maar wat nie 'n inwoner is nie weens die toepassing van enige ooreenkoms aangegaan met die Regering van enige ander land vir die vermyding van dubbele belasting;
 - (c) behoudens paragraaf 3, elke natuurlike persoon wie se bruto inkomste vir die jaar van aanslag meer is as—
 - (i) R43 000 in die geval van 'n persoon jonger as 65 jaar; of
 - (ii) R69 000 in die geval van 'n persoon van 65 jaar of ouer;
 - (d) elke natuurlike persoon wat 'n bedryf in die Republiek beoefen het (behalwe in sy of haar hoedanigheid as werknemer);
 - (e) elke natuurlike persoon aan wie 'n toelae of voorskot betaal of toegestaan is soos in artikel 8(1)(a) van die Wet bedoel (behalwe 'n bedrag vergoed of voorgeskiet soos in artikel 8(1)(a)(ii) bedoel);
 - (f) elke natuurlike persoon met kapitaalwinste of kapitaalverliese wat R15 000 te bowe gaan;
 - (g) elke inwoner wat gedurende die 2008 jaar van aanslag enige fondse in buitelandse geldeenheid gehou het of bates buite die Republiek besit het, indien die totale waarde van daardie fondse en bates op enige tydstip gedurende daardie jaar R50 000 te bowe gegaan het;
 - (h) elke inwoner aan wie gedurende die 2008 jaar van aanslag enige inkomste of kapitaalwinst uit fondse in buitelandse geldeenheid of bates buite die Republiek ingevolge die Wet toegereken kon word;
 - (i) elke inwoner wat 'n deelnemende belang, soos in artikel 72A van die Wet bedoel, in 'n beheerde buitelandse maatskappy gehou het;
 - (j) elke persoon aan wie 'n inkomstebelastingopgawe uitgereik is of wat skriftelik deur die Kommissaris versoek is om 'n opgawe te verstrek, ongeag die bedrag van daardie persoon se inkomste; en
 - (k) elke verteenwoordigende belastingpligtige van 'n persoon in paragrawe (a) tot (j) hierbo bedoel.

3. 'n Natuurlike persoon in paragraaf 2(c) bedoel hoof nie 'n opgawe te verstrek vir sy of haar 2008 jaar van aanslag nie, indien:
- (a) die bruto inkomste van daardie persoon uitsluitlik uit bruto inkomste soos beskryf in een of meer van die volgende subiteme bestaan het—
 - (i) of besoldiging aan hom of haar betaal of betaalbaar—
 - (aa) wat nie die jaarlikse ekwivalent van R60 000 te bowe gaan nie (na aftrekking van aftrekbare bydraes aan 'n pensioenfonds, uittredeannuïteitsfonds en 'n mediese fonds) en waarvan slegs Standaard Inkomstebelasting op Werknemers (SIBW) afgetrek is; of
 - (bb) uit 'n enkele bron, wat nie die bedrag van R120 000 vir die volle jaar van aanslag (al 12 maande) oorskry nie en werknemersbelasting van die volle bedrag afgetrek of teruggehou is (na aftrekking van aftrekbare bydraes aan 'n pensioenfonds, uittredeannuïteitsfonds en mediese fonds) ingevolge die aftrekkingstabelle deur die Kommissaris ingevolge die Vierde Bylae by die Wet, voorgeskryf;
 - (ii) buitelandse dividende en rente van 'n bron buite die Republiek wat nie in total R3 000 te bowe gaan nie; en
 - (iii) rente inkomste uit 'n bron in die Republiek wat nie meer is nie as—
 - (aa) R18 000 in die geval van 'n natuurlike persoon jonger as 65 jaar; of
 - (bb) R26 000 in die geval van 'n natuurlike persoon van 65 jaar en ouer,
verminder met enige bedrag van buitelandse dividende en rente in subparagraaf (ii) hierbo genoem, wat ingevolge artikel 10(1)(i)(xv)(aa) van die Wet van belasting vrygestel is; en
 - (b) geen van die bepalings van paragrawe 2(d) tot (k) ten opsigte van daardie persoon van toepassing is nie.
4. Opgawes ten opsigte van die 2008 jaar van aanslag moet binne die volgende tydperke verstrek word:
- (a) in die geval van 'n maatskappy, binne 12 maande vanaf die datum waarop sy finansiële jaar eindig; of
 - (b) in die geval van alle ander persone (waarby ingesluit natuurlike persone, trusts en ander regs persone, soos instellings, rade en liggame)—
 - (i) voor of op 21 November 2008 indien die gedrukte weergawe van die opgawe ingedien word;
 - (ii) voor of op 23 Januarie 2009 indien die opgawe in elektroniese formaat soos ingevolge die regulasies uitgereik ingevolge artikel 66(7B) van die Wet bepaal, ingedien word; of

- (iii) waar rekenings kragtens artikel 66(13A) van die Wet deur die Kommissaris aanvaar is ten opsigte van die hele of gedeelte van 'n belastingpligtige se inkomste, wat opgemaak is tot 'n datum na 29 Februarie 2008, maar voor of op 30 September 2008, binne 6 maande vanaf die datum tot wanneer daardie state opgemaak is.
5. Die vorms deur die Kommissaris voorgeskryf vir die verstrekking van opgawes is op aanvraag of aansoek beskikbaar by enige kantoor van die Suid-Afrikaanse Inkomstediens, behalwe 'n kantoor wat uitsluitlik met aangeleenthede wat met doeane en aksyns verband hou, handel, of via die internet by www.sarsefiling.co.za.
6. Opgawes moet:
- (a) elektronies ingedien word direk op die webtuiste: www.sarsefiling.co.za op voorwaarde dat die persoon geregistreer is vir "e-filing";
 - (b) gepos word aan die Suid-Afrikaanse Inkomstediens;
 - (c) gelewer word aan 'n kantoor van die Suid-Afrikaanse Inkomstediens, behalwe 'n kantoor wat uitsluitlik met aangeleenthede wat met doeane en aksyns verband hou, handel; of
 - (d) sodanige ander plekke as wat die Kommissaris van tyd tot tyd mag aanwys.
7. Indien 'n persoon van wie vereis word om 'n opgawe te verstrek nalaat om dit aldus te verstrek binne die tydperk in paragraaf 4 hierbo genoem, is daardie persoon by skuldigbevinding strafbaar met 'n boete of gevangenisstraf vir 'n tydperk van nie langer nie as twee jaar. Die Kommissaris kan ook daardie persoon se belasbare inkomste raam, 'n boete ten aansien van die versuim om 'n opgawe binne die voorgeskrewe tydperk te verstrek oplê of beide.
8. 'n Belastingpligtige wat willens en wetens 'n valse verklaring in 'n opgawe maak of belasting ontduik of poog om te ontduik, of 'n persoon wat 'n belastingpligtige daarmee bystaan, is by skuldigbevinding strafbaar met 'n boete of gevangenisstraf vir 'n tydperk van nie langer nie as vyf jaar. Daarbenewens kan die Kommissaris ook 'n boete gelykstaande aan twee maal die bedrag van belasting wat ontduik is oplê.
9. Geen persoon is van enige boete kwytgesteld nie slegs op grond van die feit dat die persoon nie persoonlik versoek is om 'n opgawe te verstrek nie.
10. By die toepassing van hierdie kennisgewing, dra enige woord of uitdrukking waaraan 'n betekenis in die Inkomstebelastingwet, 1962, geheg is die betekenis aldus daaraan geheg, en beteken "2008 jaar van aanslag"—

-
- (a) in die geval van 'n maatskappy, die finansiële jaar van daardie maatskappy wat gedurende die 2008 kalenderjaar eindig; en
- (b) in die geval van enige ander persoon, die jaar van aanslag wat op 29 Februarie 2008 eindig.
11. Verdere inligting of bystand kan verkry word by enige kantoor van die Suid-Afrikaanse Inkomstediens, behalwe 'n kantoor wat uitsluitlik met aangeleenthede wat met doeane en aksyns verband hou, handel, of op die webtuiste: www.sars.gov.za

**UITGEREIK DEUR DIE KOMMISSARIS VAN DIE SUID-AFRIKAANSE
INKOMSTEDIENS**

No. 1139

21 October 2008

**MUTHELO WA MBUELO WA 2008: NQIVHADZO YA U QADZA FOMO DZA
MUTHELO KHA NWAHA WA ASESIMENDE WA 2008**

1. Nqivhadzo i khou netshedzwa u ya nga khethekanyo 66(1) ya Mulayo wa Muthelo wa Mbuelo, wa 1962 (Mulayo wa nomboro 58 wa 1962) ("mulayo"), uri muthu muñwe na muñwe kana o imelelwaho o tea u theliswa nga fhasi ha Mulayo, une wa tode a u ya nga phara 2 u qadza fomo ya muthelo, u fanela u qadza fomo ya muthelo kha nwaaha wa asesimennde wa 2008 kha tshifhinga tsho randelwaho kha phra ya 4 ire afho fhasi.
2. Vhathu vhe vha livhiswa khavho kha phara 1 hu katelwa—
 - (a) khamphani inwe na inwe, thirasithi kana muñwe muthu ane a shumana na zwa mulayo, ane anga vha mudzulapo kana ane a wana mbuelo ya muholo wo fhelelaho inwe na inwe kana mbuelo ya khephithala u bva kha tshiko tsha Riphabuliki,
 - (b) khamphani inwe na iwe yo vhumwaho, yo thonwaho kha Riphabuliki fhedzi isi ya vhadzulapo zwo bveledzwa nga khumbelo ya thendelamno inwe na inwe yo dzhenelwaho nga Muvhuso wa shango linwe na linwe hu tshi hou itelwa u sa theliswa luvhili,
 - (c) u ya nga phara 3, muthu muñwe na muñwe ane mbuelo yawe ya muholo wothe kha nwaaha wa asesimennde ya fhira—
 - (i) R43 000 kha muthu are na minwaha ine ya vha fhasi ha 65 nga vhukale, kana
 - (ii) R69 000 kha muthu are na minwaha ya 65na u fhira,
 - (d) muthu muñwe na muñwe ane a vha na mbambadzo kha Rihabuliki (nga nndani ha u sa didzhenisa kana kha vhuimo ha mutholwa),
 - (e) muthu muñwe na muñwe ane a wana gavhelo kana ane a badelwa tshelede kana a netshedzwa sa zwe zwa sumbedziswa zwone kha khethekanyo 8(1)(a) ya Mulayo (nga nndani ha tshelede ye ya badelwa murahu kana ye ya badelelwa phanda kha khethekanyo 8(1)(a)(ii));

- (f) muthu muñwe na muñwe o wanaho mbuelo ya khephithala kana ndozwo ya khephithala ine ya fhira R15 000;
- (g) mudzulapo muñwe na muñwe we nga ñwaha wa asesimennde wa 2008 o wana tshelede inwe nai ñwe ya tshelede ya mashango a nnda kana ane avha na ndaka nga nnda ha Riphabuiki, arali thanganyelo yothe ya ndeme ya aneo masheleni na ndaka zwi tshi fhira R50 000 kha vhuimo vhuñwe na vhuñwe nga wonoyo ñwaha,
- (h) mudzulapo muñwe na muñwe ane mbuelo inwe na inwe kana mbuelo ya khephithala u bva kha tshikwama tsha tshelede ya mashango a nnda kana ndaka i no bva nga nnda ha Riphabuiki ine ya nga bveledzwa nga ñwaha wa asesimennde wa 2008 u ya nga Mulayo;
- (i) mudzulapo muñwe na muñwe are na pfanelo dza u dzhenelela, sa zwo sumbedziswa kha khethekanyo 72A ya Mulayo, kha ndangulo ya khamphani ya mashango a nnda;
- (j) muthu muñwe na muñwe we a ñetshedzwa fomo ya muthelo wa mbuelo kana we a humbelwa nga Khomishinari nga u tou ñwala u dadza fomo ya muthelo wa mbuelo, zwi sina ndavha na mutengo wa mbuelo wa onoyo muthu; na
- (k) Muimeleli wa mutheli muñwe na muñwe wa muthu muñwe na muñwe o sumbedziswa kha phara (a) u swika (j) afho ntha.
3. Muthu muñwe a muñwe o sumbedziswa kha phara 2(c) ha ngo tea u dadza fomo ya muthelo yawe ya ñwaha wa asesimennde wa 2008, arali:
- (a) mbuelo ya muholo wothe wa onoyo muthu eo vhumbwa fhedzi nga mbuelo ya muholo wothe yo talutshedzwaho kha tshithihi kana zwinzhi zwa zwiteñwa zwituku zwi tevhelaho—
- (i) hu nga vha malamba o badelwaho kana o badelwaho khae—
- (aa) ine ya sa fhire ndinganyiso ya ñwaha nga ñwaha ya R60 000(nga murahu ha mituso ya lwejo lwejo lune lwa tuswa kha tshikwama tshinwe na tshinwe

tsha phesheni, anyuwihhi ya u ya u awela na tshikwama tsha dzilafho) na u bva kha Muthelo wa Mbuelo wo Linganyiswaho wa Mutholwa (SITE) yo tswaho; kana

(bb) U bva kha tshiko tshithihi, tshine tsha sa fhire R120 000, ya n̄waha wa asesimennde wothe (min̄wedzi yothe ya 12) muthelo wa mutholwa wo tswa kana u bviswa kha mutengo wo fhelelaho (nga murahu ha mituso ya mituso ya lweṭolweṭo kha tshikwama tsha phesheni tshin̄we na tshin̄we, anyuwihhi ya u ya u awela na tshikwama tsha dzilafho) nga Khomishinari u ya nga Sheduḷu ya Vhuna kha Mulayo;

(ii) mikovho na muingapfuma wa mashongo an̄ḍa u bva kha tshiko tsha n̄ḍa ha Riphabuḷiki tshine tsha sa fhire R3 000 yo tangana yothe; na

(iii) mbuelo ya muingapfuma u bva kha tshiko kha Riphabuḷiki i sa fhiri—

(aa) R18 000 kha muthu muṅwe na muṅwe a na min̄waha ine ya vha fhasi ha 65 nga vhukale, kana

(bb) R26 000 kha muthu are na min̄waha ya 65 na u fhira,

U fhungudza mutengo muṅwe na muṅwe wa mikovho na muingapfuma wa mashango a n̄ḍa wo bulwaho kha tshiteṅwa tshituku (ii) afho n̄tha, u so ngo dzheniswaho kha muthelo u ya nga khethekanyo 10(1)(i)(xv)(aa) ya Mulayo ; na

(b) a huna zwo netshedzwaho kha phara 2(d) u swika kha (k) zwine zwa shuma zwi tshi elana na onoyo muthu.

4. Fomo dza muthelo zwi tshi elana na asesimennde ya n̄waha wa 2008 dzi fanela u ḍadzwa nga zwifhinga zwi tevhelaho:

- (a) kha khamphani inwe na inwe, hu sa athu u fhela minwedzi ya 12 u bva kha datumu ine nwaaha wayo wa muvhalelano wa fhela ngawo; kana
- (b) kha vhanwe vhatu vhothe (hune ha katelwa muthu muinwe na muinwe, thirasithi na vhatu vhanwe na vhanwe vha shumanaho na zwa mulayo, u fana na zwiimiswa, bodo kana mirado) —
- (i) nga kana phanda ha 21 Lara 2008 arali fomo dzo netshedzwa nga tshanda;
- (ii) nga la kana phanda ha la 23 Phando 2009 arali fomo ya muthelo yo netshedzwa nga ndila ya elekithroniki sa zwo netshedzwaho u ya nga ndangulo dzo bviswaho u ya nga khethekanyo 66(7B) ya Mulayo; kana
- (iii) he akhauthu dza tangedzwa nga Khomishinari u ya nga khethekanyo 66(13A) ya Mulayo u ya nga zwothe kana tshipida tsha mbuelo ya mutheli, we wa bviswa nga datumu ya murahu ha 29 Luhuh 2008, fhedzi nga kana phanda ha 30 Khubvumedzi 2008, hu sa athu u fhela minwedzi ya 6 u bva kha datumu ye akhaunthu idzi dza bva khayoy.
5. Fomo dzo randelwaho nga Khomishinari u netshedza muthelo dzi wanala nga khumbelo kana ho itwa khumbelo u bva ofisini inwe na inwe ya Tshumelo ya Muthelo wa Mbuelo wa Afrika Tshipembe, nga ndani ha ofisi ine ya shuma fhedzi na mafhungo zhendedzi line la sedza zwine zwa dzehena na u bva kha shango na maitete, kana nga kha inthanete kha www.sarsefiling.co.za.
6. Fomo dzi fanela u:
- (a) u faelwa elekithronikhali thwii kha webusaithi kha www.sarsefiling.co.za, tenda muthu a vha o dinwalisa kha u faela elekithronikhali;
- (b) u rumelwa nga poswo kha Tshumelo ya Muthelo wa Mbuelo ya Afrika Tshipembe;

- (c) u iswa kha ofisi ya Tshumelo ya Muthelo wa Mbuelo ya Afrika Tshipembe, nga nndani ha ofisi ine ya shuma fhedzi na mafhungo a vharengi na maitele, kana
 - (d) u netshedzwa fhethu ho nangwaho nga Khomishinari u ya nga tshifhinga.
- 7. Arali muthu ane a khou todea uri a netshedze fomo ya muthelo a kundelwa u ita nga u ralo kha tshifhinga tsho bulwaho kha phara 4 afho ntha, uyo muthu u do vhonwa mulandu a lifhiswa kana u valelwa lwa tshifhinga tshi sa fhiri mirwaha mivhili. Khomishinari a nga humbulela vho mbuelo ine ya theliswa ya honoyo muthu, a netshedza ndatiso hu tshi itelwa u kundelwa have u netshedza fomo ya muthelo nga tshifhinga tsho netshedzwaho kana vhuvhili hazwo.
- 8. Mutheli we a vha atshi khou zwi divha na u zwi takalela a netshedza tshitamennde tshi si tsha vhukuma kha fomo dza muthelo wa mbuelo kana a si dzhenise kana a lingedza u shavha u thela, kana muthu we a thusa mutheli u ita zwenezwo, u vhonwa mulandu wa u faina kana u valelwa dzhele lwa tshifhinga tshine tsha swika mirwaha mitanu. Khomishinari a nga netshedza ndatiso ine ya lingana na kavhili ya mutengo wa muthelo we wa si badelwe.
- 9. A huna muthu ane a si dzheniswe kha ndatiso nga zwiitisi zwa uri muthu honoyo ha ngo vhidzwa uri a dadze fomo dza muthelo.
- 10. Hu tshi itelwa ndivhadzo iyi, ipfi linwe na linwe kana ipfi linwe na linwe lo netshedzwaho thalutshedzo kha Mulayo wa Muthelo wa mbuelo, wa 1962, li hwala thalutshedzo yo netshedzwaho, na uri "nwaha wa asesimennde wa 2008" zwi amba
 - (a) kha khamphani, nwaha wa muvhalelano wa yeneyo khamphani u fhela nga tshifhinga tsha khajenda ya 2008; na
 - (b) kha muthu muñwe na muñwe, nwaha wa asesimennde u fhela nga 29 Luhuhu 2008.

11. U wana mafhungo nga vhubalo kana thuso i nga wanala kha ofisi inwe na inwe ya Tshumelo ya Muthelo wa Afrika Tshipembe, nga ndani ha ofisi ine ya shuma fhedzi na mafhungo zhendedzi line la shuma na thundu ine ya bva na u dzhena kha shango na maitele ane a shumiswa, kana kha webusaithi: www.sars.gov.za

YO BVISWA NGA KHOMISHINARI WA TSHUMELO YA MUTHELO WA MBUELO YA AFRIKA TSHIPEMBE

No. 1139

21 October 2008

INTELA YENGENISO KA-2008: ISAZISO ZOKUGCWALISA AMAFOMU ENTELA YONYAKA KA-2008 WEZILINGANISO

1. Isaziso siyakhishwa lapha ngokwemigomo yesigaba 66(1) soMthetho Wentela Yemali Engenayo, 1962 (UMthetho onguNomb. 58 ka-1962) ("uMthetho"), sokuthi wonke umuntu akhokhe intela ngokwakhe noma ngokumelwa ngomunye ngaphansi koMthetho, noma okufanele ukuba agcwalise amafomu entela ngaphansi kwesigaba 2, kufanele afake amafomu entela yonyaka ka-2008 wezilinganiso esikhathini esibekwe kwisigaba-4 ngezansi.
2. Abantu abashiwo kwisigaba-1 bafaka—
 - (a) yonke inkampani, i-trust noma omunye umuntu onegunya lomthetho, okungaba ngumhlali noma othola imali eyisamba yengeniso noma ozuze ngokwempahla emsukweni othile kwiRiphabhulikhi;
 - (b) yonke inkampani eyingxenye, eyenziwe noma eqalwe eRiphabhulikhi, kodwa engesiyo eyalapha ngokusebenza kwanoma yisiphi isivumelwano okungenwe kuso noHulumeni wanoma iliphi elinye izwe ukuvikela ukukhokhiswa intela kabili;
 - (c) ngokuhambisana nesigaba 3, wonke umuntu ophilayo ingeniso mali yakhe ephelele yonyaka wezilinganiso idlule ku—
 - (i) R43 000 kumuntu oneminyaka engaphansi kwengu-65, noma
 - (ii) R69 000 kumuntu oneminyaka engu-65 noma ngaphezulu;
 - (d) wonke umuntu ophilayo obenza noma iluphi uhwebo eRiphabhulikhi (ngaphandle uma ubekwenza lokhu njengomsebenzi);
 - (e) wonke umuntu ophilayo okhokhelwe noma onikwe imali yosizo noma imali ayinikwa ngaphambili njengokubekwe kwisigaba 8(1)(a) soMthetho (ngaphandle kwemali ebuyiselwe noma enikwe ngaphambili njengokubekwe kwisigaba 8(1)(a)(ii));
 - (f) wonke umuntu ophilayo ozuze ngokwempahla noma olahlekelwe ngokwempahla okudlula u-R15 000;
 - (g) wonke umhlali okuthe ngonyaka ka-2008 wezilinganiso waphatha noma iyiphi ingxowamali yezimali zaphesheya noma waba ngumnini wempahla yangaphandle kweRiphabhulikhi, uma inani eliphelele lalezo ngxowamali noma impahla lingaphezu kuka R50 000 noma nini ngalowo nyaka;
 - (h) wonke umhlali okuthe ingeniso noma ingxowamali yezimali zaphesheya noma impahla yangaphandle kweRiphabhulikhi kwathiwa eyakhe ngonyaka ka-2008 wezilinganiso ngokoMthetho;
 - (i) wonke umhlali obenanoma yimaphi amalungelo okuzibandakanya, ngokubekwe kwisigaba 72A soMthetho, enkampanini ehlelekile yakwelinye izwe;
 - (j) wonke umuntu okuthe wanikwa amafomu entela noma odingwa nguKhomishana ngokubhaliwe ukuba agcwalise amafomu entela, noma kuthiwa inani lehholo lalowo muntu lingakanani, kanye

- (k) naye wonke umuntu omele umkhokhintela wanoma yimuphi umuntu obekwe esigabeni (a) no-(j) ngenhla.
3. Umuntu ophilayo ochazwe esigabeni 2(c) akufanele agcwalise amafomu entela yonyaka ka-2008 wezilinganiso, uma—
- (a) ingeniso ephelele yalowo muntu ifaka phakathi kuphela ingeniso ephelele echazwe kokukodwa noma ngaphezulu kwalokhu okulandelayo:
- (i) iholo elikhokhiwe noma elikhokhelwa yena—
- (aa) elingadluli isilinganiso sonyaka sika-R60 000 (emva kokudonswa kwezimali ezidonselwa noma yiphi ingxowamali yempesheni, izimali zomhlalaphansi nezimali zokwelashwa) futhi lapho kuphela i-Standard Income Tax on Employees (SITE) idonswe khona; noma
- (bb) kumsuka owodwa weholo, elingadluli u- R120 000, kunyaka ogcwele wezilinganiso (zonke izinyanga ezingu-12) futhi intela yabasebenzi idonswe noma ithathwe enanini eliphelele (emva kokudonswa kwezimali ezidonselwa noma yiphi ingxowamali yempesheni, izimali zomhlalaphansi nezimali zokwelashwa) ngokwamatafula okudonsiwe abekwe nguKhomishana ngokwe-Fourth Schedule eMthethweni;
- (ii) nezabelo zakwamanye amazwe nenzalo kumsuka wangaphandle kweRiphabhulikhi engadluli u-R3 000; kanye
- (iii) nengeniso eyinzalo kumsuka okwiRiphabhulikhi engadluli u—
- (aa) R18 000 kumuntu oneminyaka engaphansi kwengu-65; noma
- (bb) R26 000 kumuntu oneminyaka engu-65 noma ngaphezulu;
- eyehliswe nganoma iliphi inani lezabelo zakwamanye amazwe nenzalo eshiwo ku-(ii) ngaphezulu, exolelwe kwintela ngokwesigaba 10(1)(i)(xv)(aa) soMthetho; futhi
- (b) awekho amalungiselelo esigaba 2(d) kuya ku-(k) asebenzayo maqondana nalowo muntu.
4. Amafomu entela yonyaka ka-2008 wezilinganiso kufanele enziwe ngalezi zikhathi ezilandelayo:
- (a) uma kuyinkampani, ezinyangeni ezingu-12 kusukela ngosuku lokuphela konyaka wayo wezimali; noma
- (b) uma kungabanye abantu (okuhlanganisa nabantu abaphilayo, nabanye abantu abanegunya lomthetho, njengezikhungo, amabhodi noma izinhlaka)—
- (i) ngaphambi noma ngomhlaka-21 Novemba 2008 uma amafomu entela eziswa ngesandla;
- (ii) ngaphambi noma ngomhlaka-23 Januwari 2009 uma amafomu entela ethunyelwa ngekhompyutha njengoba

- kubekwe ngokwemigomo ekhishwe ngokwesigaba 66(7B) soMthetho; noma
- (iii) lapho ama-akhawunti emukelwe nguKhomishana ngokwesigaba 66(13A) soMthetho mayelana nayo yonke noma ingxenye yengeniso yomkhokhintela, adonswe ngosuku emva komhlaka-29 Februwari 2008, kodwa ngaphambi noma ngomhlaka 30 Septemba 2008, ezinyangeni ezingu-6 kusukela ngosuku lawo ma-akhawunti adonswe ngalo.
5. Amafomu akhishwe nguKhomishana wokwenziwa kwamafomu entela ayatholakala ngokucela noma ngokufaka isicelo kunanoma yiliphi ihhovisi loPhiko Lwezokuqoqwa Kwezimali Zentela, ngaphandle kwehhovisi eliphethe izindaba zentela yempahla engenayo noma yangaphakathi kuphela, noma kwi-internet ku- www.sarsefiling.co.za.
6. Amafomu entela kufanele:
- (a) athunyelwe ngekhompyutha kwiwebhusayithi u- www.sarsefiling.co.za, kuphela uma umuntu ebhaliselwe ukuthumela ngekhompyutha;
- (b) athunyelwe ngeposi kuPhiko Lwezokuqoqwa Kwezimali Zentela;
- (c) alethwe ngesandla ehovisi loPhiko Lwezokuqoqwa Kwezimali Zentela, ngaphandle kwehhovisi eliphethe izindaba zentela yempahla engenayo noma yangaphakathi kuphela; noma
- (d) alethwe kulezo zindawo ezibekwe nguKhomishana ngezikhathi ngezikhathi.
7. Uma umuntu okufanele agcwalise amafomu entela ehluleka ukukwenza lokho ngesikhathi esibekwe kwisigaba-4 ngenhla, lowo muntu uma etholakala enecala kufanele ajeziswe ngenhlawulo noma aboshwe isikhathi esingaye sifike eminyakeni emibili. UKhomishana angabuye abale ingeniso yalowo muntu ekhokhelwa intela, amjezise mayelana nokwehluleka ukugcwalisa amafomu entela ngesikhathi noma kokubili.
8. Umkhokhintela othi ngokwazi nangokuthanda kwakhe aqambe amanga kumafomu entela noma abalekele noma azame ukubalekela ukukhokha intela, noma umuntu osiza umkhokhintela ukuba enze njalo, kufanele uma ebanjwa akhokhe inhlawulo noma aboshwe isikhathi seminyaka eyisihlanu. UKhomishana angabuye anike isijeziso esilingana nenani lentela elibalekelwe eliphindwe kabili.
9. Akekho umuntu okhethwayo esijezisweni ngoba nje ethi akabizwanga ukuba azogcwalisa amafomu entela.
10. Ngokwenhloso yalesi saziso, nanoma yiliphi igama noma isisho incazelo yaso enikeziwe eMthethweno Wentela Yemali Engenayo, 1962, siqukethe incazelo esiyinikiwe, futhi "unyaka ka-2008 wezilinganiso" uchaza—
- (a) uma kuyinkampani, unyaka wezimali waleyo nkampani ophela ngonyaka wekhalenda ka-2008; futhi

- (b) uma kungumuntu nje, unyaka wezilinganiso ophela ngo-29 Februwari 2008.
11. Eminye imininingwane noma usizo kungatholakala kunoma yiliphi ihhovisi loPhiko Lwezokuqoqwa Kwezimali Zentela, ngaphandle kwehhovisi eliphethe izindaba zentela yempahla engenayo noma yangaphakathi kuphela noma kwiwebhusayithi www.sars.gov.za.

**IKHISHWE NGUKHOMISHANA WOPHIKO LWEZOKUQOQWA
KWEZIMALI ZENTELA ENINGIZIMU AFRIKA**
