

SOUTH AFRICAN REVENUE SERVICE

NO. 671

03 JUNE 2016

INCOME TAX 2016: NOTICE TO FURNISH RETURNS FOR THE 2016 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") read together with section 25 of the Tax Administration Act, 2011 (Act No. 28 of 2011), that a person who is required in terms of paragraph 2 to furnish a return, must furnish a return in respect of the 2016 year of assessment within the period prescribed in paragraph 4 below.

2. The following persons must furnish an income tax return:
 - (a) every company, trust or other juristic person, which is a resident;
 - (b) every company, trust or other juristic person, which is not a resident—
 - (i) which carried on a trade through a permanent establishment in the Republic;
 - (ii) which derived income from a source in the Republic; or
 - (iii) which derived any capital gain or capital loss from a source in the Republic;
 - (c) 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;
 - (d) every natural person—
 - (i) who carried on any trade in the Republic (other than solely in his or her capacity as an employee);
 - (ii) to whom an allowance or advance was paid or granted as described in section 8(1)(a)(i) of the Act (other than an amount reimbursed or advanced as described in section 8(1)(a)(ii)) and whose gross income exceeded the thresholds set out in item (viii);
 - (iii) who had capital gains or capital losses exceeding R30 000;
 - (iv) who is a resident and held any funds in foreign currency or owned any assets outside the Republic, if the total value of those funds and assets exceeded R225 000 at any stage during the 2016 year of assessment;
 - (v) who is a resident and to whom any income or capital gains from funds in foreign currency or assets outside the Republic could be attributed in terms of the Act;
 - (vi) who is a resident and held any participation rights, as referred to in section 72A of the Act, in a controlled foreign company;
 - (vii) 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; or

- (viii) who, subject to the provisions of paragraph 3, at the end of the year of assessment—
 - (aa) was under the age of 65 and whose gross income exceeded R73 650;
 - (bb) was 65 years or older (but under the age of 75) and whose gross income exceeded R114 800; or
 - (cc) was 75 years or older and whose gross income exceeded R128 500;
 - (e) every non-resident whose gross income consisted of interest from a source in the Republic to which the provisions of section 10(1)(h) of the Act, do not apply; and
 - (f) every representative taxpayer of any person referred to in subparagraphs (a) to (e) above.
- 3. A natural person is not required to furnish a return for the 2016 year of assessment in terms of paragraph 2(d)(viii) if the gross income of that person consisted solely of gross income described in one or more of the following subparagraphs:
 - (a) remuneration, other than an allowance or advance referred to in paragraph 2(d)(ii) above, paid or payable from one single source, which does not exceed R350 000 and employees' tax has been deducted or withheld in terms of the deduction tables prescribed by the Commissioner;
 - (b) interest from a source in the Republic not exceeding—
 - (i) R23 800 in the case of a natural person below the age of 65 years; or
 - (ii) R34 500 in the case of a natural person aged 65 years or older; and
 - (c) dividends and the natural person was a non-resident throughout the 2016 year of assessment.
- 4. Returns in respect of the 2016 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 23 September 2016 if the return is submitted manually;
 - (ii) on or before 25 November 2016 if the return is submitted by using the SARS eFiling platform or electronically through the assistance of a SARS official at an office of SARS;
 - (iii) on or before 31 January 2017 if the return relates to a provisional taxpayer and is submitted by using the SARS eFiling platform; or
 - (iv) 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 2016, but on or before 30 September 2016, 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 *via* the internet at www.sarsefiling.co.za or on request or on application from any office of SARS, other than an office which deals solely with matters relating to customs and excise.

6. Returns must—
- (a) in the case of a company, be submitted electronically by using the SARS eFiling platform; and
 - (b) in the case of all other persons (which include natural persons, trusts and other juristic persons, such as institutions, boards or bodies), be—
 - (i) submitted electronically by using the SARS eFiling platform, provided the person is registered for eFiling;
 - (ii) forwarded by post to SARS;
 - (iii) delivered to an office of SARS, other than an office which deals solely with matters relating to customs and excise; or
 - (iv) 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. SARS 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. A penalty up to two times the amount of tax which was evaded may also be imposed.
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 Act bears the meaning so assigned, and "2016 year of assessment" means—
 - (a) in the case of a company, the financial year of that company ending during the 2016 calendar year; and
 - (b) in the case of any other person, the year of assessment commencing on 1 March 2015 or ending on 29 February 2016.
11. Further information or assistance may be obtained from any office of SARS, 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

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 671

03 JUNIE 2016

INKOMSTEBELASTING 2016: KENNISGEWING OM OPGAWES VIR DIE 2016 JAAR VAN AANSLAG IN TE DIEN

1. Ingevolge artikel 66(1) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962) (“die Wet”) gelees saam met artikel 25 van die Wet op Belastingadministrasie, 2011 (Wet No. 28 van 2011), word hiermee kennis gegee dat ’n persoon van wie ingevolge paragraaf 2 vereis word om ’n opgawe in te dien, ’n opgawe ten opsigte van die 2016 jaar van aanslag binne die tydperk in paragraaf 4 hieronder voorgeskryf, moet indien.
2. Die volgende persone moet ’n inkomstebelastingopgawe indien:
 - (a) elke maatskappy, trust of ander regspersoon, wat ’n inwoner is;
 - (b) elke maatskappy, trust of ander regspersoon, wat nie ’n inwoner is nie—
 - (i) wat ’n bedryf deur ’n permanente saak in die Republiek beoefen het;
 - (ii) wat inkomste vanuit ’n bron in die Republiek verkry het; óf
 - (iii) wat ’n kapitaalwins of kapitaalverlies vanuit ’n bron binne die Republiek verkry het;
 - (c) elke maatskappy ingelyf, opgerig of ingestel in die Republiek, maar wat weens die toepassing van enige ooreenkoms aangegaan met die Regering van enige ander land vir die vermyding van dubbele belasting nie ’n inwoner is nie;
 - (d) elke natuurlike persoon—
 - (i) wat enige bedryf binne die Republiek beoefen het (behalwe uitsluitlik in sy of haar hoedanigheid as werknemer);
 - (ii) aan wie ’n toelae of voorskot betaal of toegestaan is soos in artikel 8(1)(a)(i) van die Wet beskryf (behalwe ’n bedrag vergoed of voorgeskiet soos in artikel 8(1)(a)(ii) beskryf) en wie se bruto inkomste die drempels uiteengesit in item (viii), oorskry het;
 - (iii) wat kapitaalwinste of kapitaalverliese wat R30 000 oorskry, gehad het;
 - (iv) wat ’n inwoner is en enige fondse in buitelandse geldeenheid gehou het of enige bates buite die Republiek besit het, indien die totale waarde van daardie fondse en bates op enige tydperk gedurende die 2016 jaar van aanslag R225 000 oorskry het;
 - (v) wat ’n inwoner is en aan wie enige inkomste of kapitaalwins uit fondse in buitelandse geldeenheid of bates buite die Republiek ingevolge die Wet toegereken kon word;
 - (vi) wat ’n inwoner is en deelnemende regte, soos in artikel 72A van die Wet bedoel, in ’n beheerde buitelandse maatskappy gehou het;
 - (vii) aan wie ’n inkomstebelastingopgawe uitgereik is of wat skriftelik deur die Kommissaris versoek is om ’n opgawe in te dien, ongeag die bedrag van inkomste van daardie persoon; of

- (viii) wat, behoudens die bepalings van paragraaf 3, aan die einde van die jaar van aanslag—
 - (aa) jonger as 65 jaar was en wie se bruto inkomste R73 650 oorskry het;
 - (bb) 65 jaar of ouer was (maar jonger as 75) en wie se bruto inkomste R114 800 oorskry het; of
 - (cc) 75 jaar of ouer was en wie se bruto inkomste R128 500 oorskry het;
 - (e) elke persoon wat nie 'n inwoner is nie en waarvan die bruto inkomste uit rente vanuit 'n bron in die Republiek bestaan het waarop die bepalings van artikel 10(1)(h) van die Wet nie van toepassing is nie; en
 - (f) elke verteenwoordigende belastingpligtige van enige persoon in paragrawe (a) tot (e) hierbo bedoel.
3. 'n Natuurlike persoon hoef nie 'n opgawe vir die 2016 jaar van aanslag ingevolge paragraaf 2(d)(viii) in te dien nie, indien die bruto inkomste van daardie persoon uitsluitlik uit bruto inkomste soos in een of meer van die volgende subparagrawe beskryf, bestaan het:
- (a) besoldiging, behalwe 'n toelae of voorskot in paragraaf 2(d)(ii) hierbo bedoel, betaal of betaalbaar uit 'n enkele bron, wat nie R350 000 oorskry nie en werknemersbelasting afgetrek of teruggehou is ingevolge die aftrekkingstabelle deur die Kommissaris voorgeskryf;
 - (b) rente uit 'n bron binne die Republiek wat nie meer is nie as—
 - (i) R23 800 in die geval van 'n natuurlike persoon jonger as 65 jaar; of
 - (ii) R34 500 in die geval van 'n natuurlike persoon van 65 jaar of ouer; en
 - (c) dividende en die natuurlike persoon was nie 'n inwoner gedurende die 2016 jaar van aanslag nie.
4. Opgawes ten opsigte van die 2016 jaar van aanslag moet binne die volgende tydperke ingedien 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 natuurlike persone, trusts en ander regspersone, soos instellings, rade en liggame ingesluit)—
 - (i) voor of op 23 September 2016 indien die opgawe per hand ingedien word;
 - (ii) voor of op 25 November 2016 indien die opgawe ingedien word deur die SAID eFiling platform te gebruik of elektronies met die bystand van 'n SAID-amptenaar by 'n kantoor van die SAID;
 - (iii) voor of op 31 Januarie 2017 indien die opgawe met 'n voorlopige belastingpligtige verband hou en ingedien word deur die SAID eFiling platform te gebruik; of
 - (iv) waar rekenings kragtens artikel 66(13A) van die Wet deur die Kommissaris aanvaar word ten opsigte van die geheel of 'n gedeelte van 'n belastingpligtige se inkomste, wat opgemaak is tot 'n datum na 29 Februarie 2016, maar voor of op 30 September 2016, binne 6 maande vanaf die datum tot wanneer daardie rekenings opgemaak is.

5. Die vorms deur die Kommissaris voorgeskryf vir die indiening van opgawes is *via* die internet by www.sarsefiling.co.za of op aanvraag of aansoek beskikbaar by enige kantoor van SAID, behalwe 'n kantoor wat uitsluitlik met aangeleenthede wat met doeane en aksyns verband hou, handel.
6. Opgawes moet—
 - (a) in die geval van 'n maatskappy, elektronies ingedien word deur van die SAID eFiling platform gebruik te maak; en
 - (b) in die geval van alle ander persone (waarby natuurlike persone, trusts en ander regspersone, soos instellings, rade en liggame ingesluit)—
 - (i) elektronies ingedien word deur van die SAID eFiling platform gebruik te maak op voorwaarde dat die persoon vir eFiling geregistreer is;
 - (ii) gepos word aan SAID;
 - (iii) gelewer word aan 'n kantoor van SAID, behalwe 'n kantoor wat uitsluitlik met aangeleenthede wat met doeane en aksyns verband hou, handel; of
 - (iv) gelewer word aan sodanige ander plekke as wat die Kommissaris van tyd tot tyd mag aanwys.
7. Indien 'n persoon van wie vereis word om 'n opgawe in te dien nalaat om dit aldus in te dien binne die tydperk in paragraaf 4 hierbo genoem, is daardie persoon by skuldigbevinding strafbaar met 'n boete of met gevangenisstraf vir 'n tydperk van hoogstens twee jaar. SAID kan ook daardie persoon se belasbare inkomste raam, 'n boete ten aansien van die versuim om 'n opgawe binne die voorgeskrewe tydperk in te dien, oplê of beide.
8. 'n Belastingpligtige wat willens en wetens 'n valse verklaring in 'n opgawe maak of belasting ontduik of poog om belasting te ontduik, of 'n persoon wat 'n belastingpligtige daarmee bystaan, is by skuldigbevinding strafbaar met 'n boete of met gevangenisstraf vir 'n tydperk van hoogstens vyf jaar. Daarbenewens kan 'n boete gelykstaande aan twee maal die bedrag van belasting wat ontduik is, opgelê word.
9. Geen persoon word van enige boete kwytgesteld nie slegs op grond van die feit dat die persoon nie persoonlik versoek is om 'n opgawe in te dien nie.
10. In hierdie kennisgewing dra enige woord of uitdrukking waaraan 'n betekenis in die Wet geheg is die betekenis aldus daaraan geheg, en beteken "2016 jaar van aanslag"—
 - (a) in die geval van 'n maatskappy, die finansiële jaar van daardie maatskappy wat gedurende die 2016 kalenderjaar eindig; en
 - (b) in die geval van enige ander persoon, die jaar van aanslag wat op 1 Maart 2015 begin of op 29 Februarie 2016 eindig.
11. Verdere inligting of bystand kan verkry word by enige kantoor van die SAID, 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 VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS

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 umuntu, kweyame ezihlizekweni 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 izihlangano 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 izincwadi 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

SIKHISHWE UKHOMISHANA WOPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA

LEKGETHO LA LEKENO 2016: TSEBISO YA HO NEHELANA KA LESEDI LA LEKGETHO BAKENG LA SELEMO SA HLAHLOBO SA 2016

1. Tsebiso e nehetswe ho latela karolo 66(1) ya *Income Tax Act, 1962 (Act No. 58 of 1962)* ("Molao") e balwang mmoho le karolo 25 ya *Tax Administration Act, 2011 (Act No. 28 of 2011)*, hore motho eo ho hlokahalang hore a nehelane ka lesedi la lekeno ho latela temana 2, o tshwanetse ho nehelana ka lesedi la lekgetho bakeng la selemo sa hlahlobo sa 2016 ka nako e hlahlositsweng temaneng 4.
2. Batho ba latelang ba tshwanetse ho nehelana ka lesedi bakeng la lekgetho la lekeno:
 - (a) khamphane e nngwe le enngwe, terasete kapa motho ya ka qosang kapa ho qoswa, e leng moahi;
 - (b) khamphane e nngwe le e nngwe, terasete kapa motho ya ka qosang kapa ho qoswa, eo e seng moahi—
 - (i) e tswetseng pele ka kgwebisano ka motheo o tsepameng ka hare ho Rephaboliki;
 - (ii) e fumaneng lekeno ho tswa mohloding o ka hare ho Rephaboliki; kapa
 - (iii) e unneng khaphithale e nngwe le e nngwe kapa tahlehelo ya khaphithale ho tswa mohloding o ka hare ho Rephaboliki;
 - (c) khamphane e nngwe le enngwe e kopantsweng, e tsejwang kapa e theuweng ka hare ho Rephaboliki empa e se ya mona ka lebaka la ho kenngwa tshehetsong ha tumellano e nngwe le e nngwe eo ho kenngwa ho yona le Mmuso wa naha e nngwe le e nngwe bakeng la ho qoba ho lefa lekgetho ha bedi;
 - (d) motho e mong le e mong—
 - (i) ya tswetseng pele ka kgwebisano ka hare ho Rephaboliki (ka ntle le ka boemo ba hae ba ho ba mosebeletsi);
 - (ii) eo kuno kapa tefello etlang pele e ile ya nehelwa jwalo ka ha ho hlahlositswe karolong 8(1)(a)(i) ya Molao (ntle le tefello e entsweng jwalo ka ha ho hlahlositswe karolong 8(1)(a)(ii)) le eo kakaretso ya lekeno la hae le fetang palo e beuweng ho ntlha ya (viii);
 - (iii) ya unneng khaphithale kapa ya bileng le tahlehelo ya khaphithale e fetang R30 000;
 - (iv) eo e leng moahi mme a na le matlole a mang le a mang a ditjhelete tsa dinaha tsa kantle kapa a na le thepa kantle ho Rephaboliki, e bang kakaretso ya boleng ba matlole ao le thepa difeta R225 000 nakong e nngwe le enngwe selemong sa hlahlobo sa 2016;
 - (v) eo e leng moahi mme eo lekeno le leng le le leng kapa dikuno tsa khaphithale ho tswa ditjheleteng tsa dinaha tsa kantle kapa thepeng e kantle ho Rephaboliki e ka lebiswang ho yena ho latela Molao;
 - (vi) eo eleng moahi mme ana le ditokelo tse ding le tse ding tsa ho ba le seabo, jwalo ka ha ho hlahlositswe karolong 72A ya Molao, khamphaning e laolwang ya ka ntle;
 - (vii) eo phano ya lesedi la lekgetho la lekeno le nehetsweng kapa eo Mokhomishenara a mokopileng ka ho mongolla ho ka nehelana ka lesedi la lekgetho, ho sa natse boholo ba lekeno la motho eo; kapa
 - (viii) Ho ipapisitswe le temana 3, eo pheletsong ya selemo sa hlahlobo—
 - (aa) O ne a le ka tlasa dilemo tse 65 mme kakaretso ya lekeno la hae e fetile R73 650;
 - (bb) O ne a le dilemo tse 65 kapa ho feta (empa a le ka tlasa dilemo tse 75) mme kakaretso ya lekeno la hae e fetile R114 800; kapa

- (cc) O ne a le dilemo tse 75 kapa ho feta mme kakaretso ya lekeno la hae e fetile R128 500;
- (e) mang le mang eo e seng moahi eo kakaretso ya lekeno la hae le akga ka hare tswala ho tswa mohloding o ka hara Rephaboliki moo karolo 10(1)(h) ya Molao, ha e sebetse; mme
- (f) kemedi e nngwe le enngwe ya molefi wa lekgetho ya hlalotswang karolwaneng (a) ho ya ho (e) ka hodimo.
3. Ha ho hloka hore motho a ka nehelana ka lesedi la lekgetho bakeng la selemo sa hlahlobo sa 2016 ho latela temana 2(d)(viii) ebang kakaretso ya lekeno la motho eo e le kakaretso ya lekeno le hlalotsweng ha nngwe kapa ha ngatanyana dikarolwaneng tse latelang:
- (a) moputso, ntle le kuno kapa tefello e tlang pele e hlalotswang temaneng 2(d)(ii) ka hodimo, e lefuweng kapa e lefuwang ho tswa mohloding o le mong, e sa feteng R350 000 mme lekgetho la basebeletsi le se le hutswi kapa le thibetswe ho latela meralo ya kgulo e hlalotsweng ke Mokhomishenara;
- (b) tswala ho tswa mohloding o ka hara Rephaboliki e sa feteng—
- (i) R23 800 mothong ya dilemo tse ka tlasa 65; kapa
- (ii) R34 500 motho ya dilemo tse 65 kapa ho feta; mme
- (c) phahello mmoho le motho e ne ese moahi selemong sa hlahlobo sa 2016.
4. Phano ya lesedi la lekeno la selemo sa hlahlobo sa 2016 le tshwanetse ho nehelwa dinakong tse latela:
- (a) khamphaneng e nngwe le enngwe, dikgweding tse 12 ho tloha letsatsing leo selemo sa yona sa ditjhelete se felang; kapa
- (b) bathong bohle (e kenyeleditse batho, diterasete le batho ba ka qosang kapa ho qoswa, jwalo ka metheo, makgotla kapa mekgatlo)—
- (i) kala kapa pele ho 23 Lwetse 2016 e bang lesedi la lekgetho le nehelwa ka mokgwa o tlwaelehileng wa pampiri;
- (ii) kala kapa pele ho 25 Pudungwana 2016 e bang lesedi la lekgetho le nehelwa ka ho sebedisa SARS eFiling kapa ka thuso ya mosebeletsi wa SARS ka tsamaiso ya elektronikhale diofising tsa SARS;
- (iii) kala kapa pele ho 31 Pherekong 2017 e bang lesedi la lekgetho le amanang le molefa lekgetho ya fumanang moputso ho tswa mehloding e meng mme e nehelwa ka ho sebedisa SARS eFiling; kapa
- (iv) moo diakhaonto di amohelwang ke Mokhomishenara ho latela karolo 66(13A) ya Molao ho lekeno la molefa lekgetha ka ho phethahala kapa karolo ya teng, tse tlisitweng ka mora letsatsi le latelang 29 Hlakola 2016, empa ka la kapa pele ho 30 Pudungwana 2016, dikgweding tse tshelletseng ho tloha letsatsing la diakhaonto tse jwalo.
5. Diforomo tse hlalotsweng ke Mokhomishenara bakeng la ho nehelana ka lesedi la lekgetho difumaneha inthaneteng ho www.sarsefiling.co.za kapa ka ho etsa kopo diofising tsa SARS, ntle le ofisi e sebetsanang le dintlha tse amanang le diromelwantle le ditswantle mmoho le lekgetho la dihlahiswa bakeng la lehae.
6. Phano ya lesedi la lekgetho e tshwanetse e—
- (a) Ntlheng ya khamphane, le nehelwe ka elektroniki ka tshebediso ya SARS eFiling; mme

- (b) Ntlheng ya batho ba bang (e leng batho, diterasete le batho ba ka qosang le ho qoswa, jwalo ka metheo, makgotla le mekgatlo) e—
- (i) Nehelane ka elektroniki ka ho sebedisa SARS eFiling, ha feela motho a ngodisitswe bakeng la eFiling;
 - (ii) tsamaiswe ka poso ho ya SARS;
 - (iii) lebiswe ofising ya SARS, ntle le ofisi e sebetsanang le dintlha tse amanang le diromelwantle le ditswantle le dihlahiswa bakeng la lehae; kapa
 - (iv) lebiswe dibakeng tseo Mokhomishenara atlang ho dihlalosa nako le nako.
7. E bang motho ya tshwanetseng ho nehelana ka lesedi la kegetho a hloleha ho etsa jwalo nakong e hlahositsweng temaneng 4 ka hodimo, motho eo o tla ohlauwa ka faene kapa a kwallwe nako e sa feteng dilemo tse pedi. SARS e ka lekanya lekgetho la lekeno la motho eo, le mo ohlwaye bakeng la ho hloleha ho nehelana ka lesedi la lekgetho nakong e hlokalahalang kapa ka bobedi.
8. Molefella lekgetho ya etsang tokodiso a tseba hore e fosahetse phanong ya lesedi la lekgetho kapa a qoba kapa a leka ho qoba ho lefella lekgetho, kapa motho ya thusang molefella lekgetho ho etsa jwalo o tla faenwa kapa a kwallwe bakeng la nako e ka bang dilemo tse hlano. Kotlo e ka menahana ha bedi ho palo ya lekgetho le qobuweng le ka kenngwa.
9. Ha ho motho ya tlohellisitsweng kotlo e nngwe le e nngwe ka lebaka feela la hore motho ha a bitswa ka boyena ho ka nehelana ka lesedi la lekgetho.
10. Bakeng la maikemisetso a tsebiso ena, lentswe le leng le le leng kapa polelo e nehetsweng moelelo ka hare ho Molao e dula ka moelelo oo e o nehetsweng, mme “selemo sa hlahlobo sa 2016” sehlahlosa—
- (a) ntlheng ya khamphani, selemo sa ditjhelete sa khamphani eo se felang ka selemo sa 2016; le
 - (b) ntlheng ya motho e mong le e mong, selemo sa hlahlobo se qalang ka la 1 Hlakubele 2015 kapa se felang ka la 29 Hlakola 2016.
11. Lesedi le eketsehileng kapa thuso le ka fumanaha ofising e nngwe le e nngwe ya SARS, ntle le ofisi e sebetsanang le dintlha tse amanang le diromelwantle le ditswantle le dihlahiswa bakeng la lehae kapa ho tswa setsheng sa inthanete: www.sars.gov.za

E NEHETSWE KE MOKHOMISHENARA WA TSHEBELETSO YA LEKENO AFRIKA BORWA