

SOUTH AFRICAN REVENUE SERVICE

NO. 241

23 MARCH 2018

RETURNS OF INFORMATION TO BE SUBMITTED BY THIRD PARTIES IN TERMS OF SECTION 26 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

In terms of section 26 of the Tax Administration Act, 2011, I, Thomas Swabihi Moyane, hereby require that the persons specified in the attached Schedule must submit returns for 2018 and following years by the dates specified in the Schedule.

This public notice replaces, for periods commencing on or after 1 March 2018, Notice 1 published in Government Gazette No. 39575 dated 6 January 2016.



T S MOYANE
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

Schedule

1. General

In this notice, any term or expression to which a meaning has been assigned in a “tax Act” as defined in section 1 of the Tax Administration Act, 2011, has the meaning so assigned, unless the context indicates otherwise, and the following terms or expressions have the following meanings:

“**interest**” means—

- (a) any amount treated as interest; or
- (b) any interest as defined, under section 24J of the Income Tax Act;

“**records**” means the recorded information in respect of all persons that the third party must submit; and

“**SARS electronic filing service**” means a SARS electronic filing service as defined in paragraph 1 of the Rules on Electronic Communication published in Government Gazette No. 37940 on 25 August 2014.

2. Persons required to submit third party returns

The following persons are required to submit a return as specified in paragraph 3:

- 2.1 Banks regulated by the Registrar of Banks in terms of the Banks Act, 1990, or the Mutual Banks Act, 1993, excluding any branch of a bank as defined in section 1 of the Banks Act, 1990;
- 2.2 Co-operative Banks regulated by the Co-operative Banks Development Agency in terms of the Co-operative Banks Act, 2007;
- 2.3 The South African Postbank Limited (Postbank) regulated in terms of the South African Postbank Limited Act, 2010;
- 2.4 Financial institutions regulated by the executive officer, deputy executive officer or board, as defined in the Financial Services Board Act, 1990, whether in terms of that Act or any other Act;
- 2.5 Companies listed on any exchange licensed under the Financial Markets Act, 2012, and connected persons in relation to those companies, that issue bonds, debentures or other interest bearing instruments;
- 2.6 State-owned companies, as defined in section 1 of the Companies Act, 2008, that issue bonds, debentures or other interest bearing instruments;
- 2.7 Organs of state, as defined in section 239 of the Constitution of the Republic of South Africa, 1996, that issue bonds or other interest bearing instruments;
- 2.8 Any person (including a co-operative as defined in section 1 of the Income Tax Act) that purchases any livestock, produce, timber, ore, mineral or precious stones from a primary producer other than on a retail basis;

- 2.9 Any medical scheme registered under section 24(1) of the Medical Schemes Act, 1998;
- 2.10 Any person, who for their own account carries on business as an estate agent as defined in the Estate Agency Affairs Act, 1976, and who pays to, or receives on behalf of, a third party, any amount in respect of—
- 2.10.1 an investment;
- 2.10.2 interest; or
- 2.10.3 the rental of property;
- 2.11 Any person, who for their own account practises as an attorney as defined in section 1 of the Attorneys Act, 1979, and who pays to or receives on behalf of a third party any amount in respect of—
- 2.11.1 an investment;
- 2.11.2 interest; or
- 2.11.3 the rental of property;
- 2.12 A person liable to pay withholding tax on interest in terms of section 50F(2) of the Income Tax Act; and
- 2.13 A person referred to in paragraph 2 of the Regulations issued in terms of section 12T(8) of the Income Tax Act, and that issued a financial instrument or policy in respect of a tax free investment.

3. Returns required to be submitted

Every person mentioned in Column 1 must submit a third party return that relates to the information specified in Column 2, in the form specified in Column 3 of the following Table:

Column 1: Person mentioned in paragraph	Column 2: Information concerning	Column 3: Form
2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.10, 2.11 and 2.12	(a) Amounts incurred or paid in respect of, or by way of any investment, interest or royalty; (b) transactions that are recorded in an account maintained for another person (i.e. transactional accounts like bank accounts); and (c) any tax withheld.	IT3(b); or Data compiled in accordance with SARS' Business Requirement Specification: IT3 Data Submission
2.10, 2.11	Amounts incurred or paid in respect of, or by way of any rental of immovable property.	IT3(b); or Data compiled in accordance with SARS' Business Requirement Specification: IT3 Data Submission

Column 1: Person mentioned in paragraph	Column 2: Information concerning	Column 3: Form
2.1, 2.2, 2.3, 2.4, 2.6 and 2.7	Amounts paid in respect of the purchase and disposal of financial instruments.	IT3(c); or Data compiled in accordance with SARS' Business Requirement Specification: IT3 Data Submission
2.8	Monies paid in respect of a purchase, sale or shipment of livestock, produce, timber, ore, mineral or precious stones, or by way of a bonus.	IT3(e); or Data compiled in accordance with SARS' Business Requirement Specification: IT3 Data Submission
2.4	The purchase of, and contributions made in respect of, any retirement annuity policy.	IT3(f); or Data compiled in accordance with SARS' Business Requirement Specification: Insurance Payments
2.4	The payment of an amount that occurs upon the death of a person in terms of an insurance policy.	IT3(f); or Data compiled in accordance with SARS' Business Requirement Specification: Insurance Payments
2.9	Contributions made by persons in respect of a medical scheme, and all expenses paid on behalf of such persons by a medical scheme.	IT3(f); or Data compiled in accordance with SARS' Business Requirement Specification: Medical Scheme Contributions
2.13	(a) Contributions to, withdrawals from and transfers to and from a tax free investment; and (b) any other amounts received or accrued in respect of a tax free investment.	IT3(s); or Data compiled in accordance with SARS' Business Requirement Specification: IT3 Data Submission

4. Due date for submitting a third party return

Subject to paragraph 5, the returns mentioned in the above Table, containing all prescribed information in respect of the period from—

- 4.1. 1 March to 31 August, must be submitted by 31 October; and
- 4.2. 1 March to the end of February, must be submitted by 31 May.

5. Manner of submitting a third party return

5.1 Where a third party return comprises—

- 20 or fewer records, the data must be submitted electronically using the SARS electronic filing service – eFiling;
- 21 to 50 000 records, the data must be submitted electronically by using the SARS electronic filing service – hypertext transfer protocol secure (https) bulk data filing; and
- more than 50 000 records, the data must be submitted electronically using the SARS electronic filing service – Connect Direct (C:D) bulk data filing.

5.2 Declarations in respect of third party returns must be submitted electronically using the SARS electronic filing service – eFiling.

6. Alternative arrangements with SARS

SARS may agree that a person, who is required to submit a return in accordance with this Schedule, may submit a return in respect of a different period, upon an alternative date and in an alternative manner, as the case may be.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 241

23 MAART 2018

OPGAWES VAN INLIGTING DEUR DERDE PARTYE INGEVOLGE ARTIKEL 26 VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011), INGEDIEN TE WORD

Ingevolge artikel 26 van die Wet op Belastingadministrasie, 2011, vereis ek, Thomas Swabihi Moyane, hierby dat die persone aangedui in die aangehegte Bylae opgawes vir 2018 en daaropvolgende jare moet indien teen die datums in die Bylae aangedui.

Hierdie openbare kennisgewing vervang, vir tydperke wat op of na 1 Maart 2018 in aanvang neem, Kennisgewing 1 gepubliseer in Staatskoerant No. 39575 gedateer 6 Januarie 2016.

T S MOYANE

KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS

Bylae

1. Algemeen

In hierdie kennisgewing dra enige woord of uitdrukking waaraan 'n betekenis in 'n "Belastingwet" soos omskryf in artikel 1 van die Wet op Belastingadministrasie, 2011, geheg is die betekenis aldus daaraan geheg, tensy dit uit die samehag anders blyk, en die volgende woorde of uitdrukkings dra die volgende betekenis:

"rente" beteken—

(a) enige bedrag wat soos rente behandel word; of

(b) enige rente soos omskryf

kragtens artikel 24J van die Inkomstebelastingwet;

"rekords" beteken die opgetekende inligting ten opsigte van alle persone wat deur die derde party ingedien moet word; en

"SAID elektroniese indieningsdiens" beteken 'n SAID elektroniese indieningsdiens soos omskryf in paragraaf 1 van die Reëls vir Elektroniese Kommunikasie op 25 Augustus 2014 in *Staatskoerant* No. 37940 gepubliseer.

2. Persone vereis om derdepartyopgawes in te dien

Van die volgende persone word vereis om 'n opgawe in te dien soos in paragraaf 3 aangedui:

- 2.1 Banke deur die Registrateur van Banke ingevolge die Bankwet, 1990, of die Wet op Onderlinge Banke, 1993, gereguleer, met uitsluiting van enige tak van 'n bank soos omskryf in artikel 1 van die Bankwet, 1990;
- 2.2 "Co-operative Banks" deur die "Co-operative Banks Development Agency" ingevolge die "Co-operative Banks Act, 2007", gereguleer;
- 2.3 Die Suid-Afrikaanse Posbank Beperk (Posbank) ingevolge die Wet op die Suid-Afrikaanse Posbank Beperk, 2010, gereguleer;
- 2.4 Finansiële instellings deur die uitvoerende beampte, adjunk- uitvoerende beampte raad, soos omskryf in die Wet op die Raad op Finansiële Dienste, 1990, gereguleer ongeag ingevolge daardie Wet of enige ander Wet;
- 2.5 Maatskappye genoteer op enige effektebeurs gelisensieer kragtens die "Financial Markets Act, 2012", en verbonde persone met betrekking tot daardie maatskappye, wat effekte, skuldbriewe of ander rentedraende instrumente uitreik;
- 2.6 Maatskappye in staatsbesit, soos omskryf in artikel 1 van die Maatskappywet, 2008, wat effekte, skuldbriewe of ander rentedraende instrumente uitreik;
- 2.7 Staatsorgane, soos omskryf in artikel 239 van die Grondwet van die Republiek van Suid-Afrika, 1996, wat effekte, skuldbriewe of ander rentedraende instrumente uitreik;
- 2.8 Enige persoon (insluitend 'n koöperasie soos omskryf in artikel 1 van die Inkomstebelastingwet) wat enige lewende hawe, vars produkte, timmerhout, kwarts,

- minerale of kosbare stene van 'n primêre vervaardiger, anders as op 'n kleinhandelbasis, aankoop;
- 2.9 Enige mediese skema kragtens artikel 24(1) van die Wet op Mediese Skemas, 1998, geregistreer;
- 2.10 Enige persoon wat vir sy of haar eie rekening die besigheid van eiendomsagent soos omskryf in die Wet op Eiendomsagentskapsaangeleenthede, 1976, beoefen en wat enige bedrag ten opsigte van—
- 2.10.1 'n belegging;
- 2.10.2 rente; of
- 2.10.3 die verhuring van eiendom, aan of namens 'n derde party betaal of ontvang;
- 2.11 Enige persoon wat vir sy of haar eie rekening as 'n prokureur soos omskryf in artikel 1 van die Wet op Prokureurs, 1979, praktiseer en wat enige bedrag ten opsigte van—
- 2.11.1 'n belegging;
- 2.11.2 rente; of
- 2.11.3 die verhuring van eiendom, aan of namens 'n derde party betaal of ontvang;
- 2.12 'n Persoon vir die betaling van terughoudingsbelasting op rente ingevolge artikel 50F(2) van die Inkomstebelastingwet aanspreeklik; en
- 2.13 'n Persoon bedoel in paragraaf 2 van die Regulasies uitgereik ingevolge artikel 12T(8) van die Inkomstebelastingwet, en wat 'n finansiële instrument of polis ten opsigte van 'n belastingvrye belegging uitgereik het.

3. Opgawes vereis om ingedien te word

Elke persoon in kolom 1 genoem, moet 'n derdepartyopgawe indien wat betrekking het op die inligting in kolom 2 aangedui, in die vorm in kolom 3 van die volgende Tabel aangedui:

Kolom 1: Persoon genoem in paragraaf	Kolom 2: Inligting aangaande	Kolom 3: Vorm
2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7 2.10, 2.11 and 2.12	<p>(a) Bedrae verskuldig of betaal ten opsigte van of by wyse van enige belegging, rente of tantième;</p> <p>(b) transaksies wat opgeteken word in 'n rekening in stand gehou vir 'n ander persoon (d.i. transaksiegebaseerde rekeninge soos bankrekeninge); en</p> <p>(c) enige belasting teruggehou.</p>	IT3(b); of Data saamgestel ooreenkomstig SAID se Besigheidsvereiste-spesifikasie: IT3 Data-indiening

Kolom 1: Persoon genoem in paragraaf	Kolom 2: Inligting aangaande	Kolom 3: Vorm
2.10, 2.11	Bedrae verskuldig of betaal ten opsigte van of by wyse van enige huur van onroerende eiendom.	IT3(b); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: IT3 Data-indiening
2.1, 2.2, 2.3, 2.4, 2.6 and 2.7	Bedrae betaal ten opsigte van die aankoop van en beskikking oor finansiële instrumente.	IT3(c); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: IT3 Data-indiening
2.8	Gelde betaal ten opsigte van 'n aankoop, verkoop of verskeping van lewende hawe, vars produkte, timmerhout, kwarts, minerale of kosbare stene, of by wyse van 'n bonus.	IT3(e); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: IT3 Data-indiening
2.4	Die aankoop van, en bydraes gemaak ten opsigte van, enige uittredingannuïteitspolis.	IT3(f); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: Versekeringsbetalings
2.4	Die betaling van 'n bedrag wat voorkom by die afsterwe van 'n persoon ingevolge 'n versekeringspolis.	IT3(f); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: Versekeringsbetalings
2.9	Bydraes gemaak deur persone ten opsigte van 'n mediese skema, en alle uitgawes ten behoeve van sodanige persone deur 'n mediese skema betaal.	IT3(f); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: Mediese fondsbydraes
2.13	(a) Bydraes aan, onttrekkings van en oordragte na en uit 'n belastingvrye belegging; en	IT3(s); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: IT3 Data-

Kolom 1: Persoon genoem in paragraaf	Kolom 2: Inligting aangaande	Kolom 3: Vorm
	(b) enige ander bedrae ontvang of toegeval ten opsigte van 'n belastingvrye belegging.	indiening

4. Datum vir indiening van derdepartyopgawe

Behoudens paragraaf 5 moet die opgawes genoem in die bostaande Tabel, wat alle voorgeskrewe inligting bevat ten opsigte van die tydperk vanaf—

- 4.1. 1 Maart tot 31 Augustus, teen 31 Oktober ingedien word; en
- 4.2. 1 Maart tot die einde van Februarie, teen 31 Mei ingedien word.

5. Wyse van indiening van derdepartyopgawe

- 5.1 Waar 'n derdepartyopgawe bestaan uit—
 - 20 of minder rekords, moet die data elektronies ingedien word deur die SAID elektroniese indieningsdiens – “eFiling” – te gebruik;
 - 21 to 50 000 rekords, moet die data elektronies ingedien word deur die SAID elektroniese indieningsdiens – “hypertext transfer protocol secure (https) bulk data filing” – te gebruik; en
 - meer as 50 000 rekords, moet die data elektronies ingedien word deur die SAID elektroniese indieningsdiens – “Connect Direct (C:D) bulk data filing” – te gebruik.
- 5.2 Verklarings ten opsigte van derdepartyopgawes moet elektronies ingedien word deur die SAID elektroniese indieningsdiens – “eFiling” – te gebruik.

6. Alternatiewe reëlings met SAID

SAID kan ooreenkom dat 'n persoon, van wie vereis word om 'n opgawe ooreenkomstig hierdie Bylae in te dien, 'n opgawe ten opsigte van 'n ander tydperk, op 'n alternatiewe datum en op 'n alternatiewe wyse, na gelang van die geval, kan indien.

**UKUBUYISWA KWEZINCWADI ZENTELA NGUMUNTU WESITHATHU
NGOKWESIGABA 26 SOMTHETHO WEZENTELA, 2011 (UMTHETHO WAMA-28
WEZI-2011)**

Ngokwesigaba 26 soMthetho Wezentela Wezi-2011, mina, Thomas Swabihi Moyane, lapha ngiyalela abantu ababalulwe kwiSheduli ehambisana nalesi saziso ukuba babuyise izincwadi zentela zonyaka ka-2018 nezeminyaka elandelayo ngezinsuku ezibalulwe kuyo le Sheduli.

Isaziso somphakathi singena endaweni, yesikhathi eziqala mhla zizi-1 kuNdasa wezi-2018 noma ngemuva kwalo, Isaziso soku-1 esishicilelwe kuGazethi kaHulumeni No. 39575 samhla ziyi-6 kuMasingana wezi-2016.

TS MOYANE

**UKHOMISHANA WOPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU
AFRIKA**

Isheduli

1. Incazelo yamagama asetshenzisiwe

Kulesi saziso, noma yiliphi igama noma isisho esincazelo yaso ikhona “eMthethweni Wentela” kanjengoba uchaziwe esigabeni 1 soMthetho Wezentela Wezi-2011, sinaleyo ncazelo esinikezwe yona, futhi ngaphandle uma ingqikithi isho okwehlukile, la magama nezisho ezilandelayo kunale ncazelo:

“**inzalo**” kushiwo—

(a) noma yisiphi isamba semali esithathwa njengenzalo; noma

(b) noma iyiphi inzalo njengokuba kuchaziwe, ngaphansi kwesigaba 24J soMthetho Wezentela;

“**amarekhodi**” kushiwo ulwazi oluqoshiwe oluqondene nabo bonke abantu okumele lulethwe umuntu wesithathu;

“**uhlelo lwakwa-SARS lokufaka izincwadi zentela ngekhompyutha**” kushiwo uhlelo lwakwa-SARS (olubizwa nge-eFiling) lokubuyisa izincwadi zentela ngekhompyutha oluchazwe endimeni 1 yeMithetho Ngezokuxhumana Ngamakhompyutha eyashicilelwa kwiGazethi kaHulumeni No. 37940 mhla ka-25 kuNcwaba 2014.

2. Abantu besithathu okumele babuyise izincwadi zentela

Laba bantu abalandelayo kumele babuyise izincwadi zentela njengoba kubekwe endimeni 3:

2.1 Amabhange abhaliswe uMbhalisi Wamabhange ngokwemigomo yoMthetho Wamabhange wezi-1990, noma ngokoMthetho Wamabhange Omphakathi Wezi-1993; ngaphandle kwanoma yiliphi igatsha lebhange njengokuba kuchaziwe esigabeni soku-1 soMthetho Wamabhange, ka-1990;

2.2 Amabhange emifelandawonye alawulwa yi-ejensi yamabhange emifelandawonye ngokwemigomo yoMthetho Wamabhange Emifelandawonye Wezi-2007;

2.3 IBhange Leposi laseNingizimu Afrika (Postbank) elilawulwa ngokoMthetho Webhange Leposi laseNingizimu Afrika 2010;

2.4 Izikhungo zezimali ezibhaliswe yisikhulu esiphezulu, iphini lesikhulu esiphezulu noma yibhodi, njengoba kuchazwe eMthethweni weBhodi

- Yezezimali Wezi-1990, okungaba ngaphansi kwalowo Mthetho noma omunye;
- 2.5 Izinkampani ezisohlwini lwe-JSE, nabantu abaxhumene nalezo zinkampani, ezikhipha amabhondi, izimali ezinkulu ezibolekisayo noma usizo lwezimali oluthi alube njalo;
- 2.6 Izinkampani zikahulumeni, njengoba zichazwe esigabeni 1 soMthetho Wezinkampani Wezi-2008, ezikhipha amabhondi, izimali ezinkulu ezibolekisayo noma usizo kwezimali oluthi alube njalo;
- 2.7 Izinhlaka zombuso, njengoba zichazwe esigabeni 239 soMthethosisekelo weRiphabhlikhi yaseNingizimu Afrika, Wezi-1996, ezikhipha amabhondi noma usizo lwezimali oluthi alube njalo;
- 2.8 Noma ngubani (kubandakanya imifelandawonye njengoba ichazwe esigabeni 1 soMthetho Wentela Yengeniso) othenga noma iyiphi imfuyo, imikhiqizo yezolimo, izingodo, insimbi, okumbiwayo noma amatshe ayigugu kunoma ngubani okukhiqizayo ngale kwenhloso yokukudayisa;
- 2.9 Noma iyiphi i-Medical Scheme ebhaliswe ngaphansi kwesigaba 24(1) soMthetho wama-Medical Scheme Wezi-1998;
- 2.10 Noma ngubani, oziqhubela ibhizinisi njenge-ejenti edayisa izindlu njengoba kuchazwe eMthethweni Wezama-Ejenti Ezindlu, We-1976, futhi okhokhela noma owemukela inkokhelo egameni lomuntu wesithathu mayelana notshalomali, inzalo noma irenti ekhokhelwa isakhiwo; noma yimalini maqondana—
- 2.10.1 Notshalomali;
- 2.10.2 inzalo; noma
- 2.10.3 ukurenta impahla;
- 2.11 Noma ngubani osebenza njengommeli wasemajajini njengoba kuchazwe esigabeni 1 soMthetho Wabameli Basemajajini Wezi-1979 okhokha futhi okhokhela noma owamukela egameni lomuntu wesithathu mayelana notshalomali, inzalo noma irenti ekhokhelwa isakhiwo; noma yimalini maqondana-
- 2.11.1 Notshalomali;
- 2.11.2 inzalo; noma
- 2.11.3 ukurenta impahla;
- 2.12 Noma ubani ofanelwe ukukhokha intela yokugcina imali eyinzalo ngokwesigaba 50F(2) soMthetho Wentela Yengeniso; kanye
- 2.13 Nomuntu okukhulunywe ngaye endimeni 2 yeMithethonqubo ekhishwe ngokwesigaba 12T(8) soMthetho Wentela Yengeniso, futhi ohlinzeka ngezimali noma ngomshwalense mayelana notshalomali olungakhokhelwa intela.

3. Izincwadi zentela okumele zibuyiswe

Wonke umuntu obalulwe oHlwini 1 kumele alethe izicwadi zentela zomuntu wesithathu eziphathelene nolwazi olubalulwe oHlwini 2 ngendlela ebekwe oHlwini 3 kuleli Thebula elilandelayo—

Ikhohomu yoku-1: Umuntu obalulwe endimeni	Ikhohomu yesi-2: Ulwazi oludingekayo	Ikhohomu yesi-3: Indlela Oludingeka ngayo
2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7 2.10, 2.11 kanye no-2.12	(a) Inani lezinto noma ukukhokha maqondana, noma ngendlela yotshalomali, inzalo noma iroyalithi; (b) Izinkokhelo ezirekhodiwe ku-akhawunti egcinelwe omunye umuntu (isb. ama-akhawunti enkokhelo njengama-akhawunti ebhange); kanye (c) nanoma iyiphi intela ebanjiwe.	IT3(b); noma Imininingwane eqoqwe Ngokwezimfuneko Ezithile Zebhizinisi zika-SARS: Ukuhanjiswa Kolwazi lwe-IT3
2.10, 2.11	Imali ekhokhwe maqondana, noma ngendlela yokurenta impahla engahambiseki.	IT3(b); noma Imininingwane eqoqwe Ngokwezimfuneko Ezithile Zebhizinisi zika-SARS: Ukuhanjiswa Kolwazi lwe-IT3
2.1, 2.2, 2.3, 2.4, 2.6 kanye no 2.7	Inani elikhokhiwe maqondana nokuthenga kanye nokuchithwa kwamathuluzi ezimali.	IT3(c); noma Imininingwane eqoqwe Ngokwezimfuneko Ezithile Zebhizinisi zika-SARS: Ukuhanjiswa Kolwazi lwe-IT3
2.8	Ukuthengwa, kanye nokufaka okwenzelwe, noma iyiphi inqubomgomo yomhlalaphansi	IT3(e); noma Imininingwane eqoqwe Ngokwezimfuneko Ezithile

Ikholumu yoku-1: Umntu obalulwe endimeni	Ikholumu yesi-2: Ulwazi oludingekayo	Ikholumu yesi-3: Indlela Oludingeka ngayo
		Zebhizinisi zika-SARS: Ukuhanjiswa Kolwazi lwe- IT3
2.4	Izimali ezikhokhwa uma kuthengwa, kudayiswa noma kuthuthwa imfuyo, imikhiqizo yezolimo, izingodo, insimbi, okumbiwayo, amatshe ayigugu, noma ngebhonasi.	IT3(f); noma Imininingwane eqoqwe Ngokwezimfuneko Ezithile Zebhizinisi zika-SARS: Ukuhanjiswa Kolwazi lwe- IT3
2.4	Ukuthengwa, kanye nokufaka okwenzelwe, noma iyiphi inqubomgomo yomhlalaphansi	IT3(f); noma Imininingwane eqoqwe Ngokwezimfuneko Ezithile Zebhizinisi zika-SARS: Ukuhanjiswa Kolwazi lwe- IT3
2.9	Izimali ezikhokhwe ngabantu maqondana nohlelo lwezempilo, kanye nazo zonke izindleko zikhokhelwe abantu abanjalo abohlelo lwezempilo.	IT3(f); noma Imininingwane eqoqwe Ngokwezimfuneko Ezithile Zebhizinisi zika-SARS: Ukuhanjiswa Kolwazi lwe- IT3
2.13	(a) Ukukhokhela, ukukhishwa kanye nokushintsha ngokungena kanye nokuphuma kutshalomali olungenayo inyela; kanye (b) noma iliphi inani elitholiwe noma eliqongelelwe maqondana notshalomali olungenayo intela.	IT3(s); noma Imininingwane eqoqwe Ngokwezimfuneko Ezithile Zebhizinisi zika-SARS: Ukuhanjiswa Kolwazi lwe- IT3

4. Usuku olungumnqamulajuqu lokubuyiswa kwezincwadi zentela ngumuntu wesithathu

Kuncike endimeni 5, izincwadi zentela ezibalulwe kuleli thebula elingasenhla, eziqukethe yonke imininingwane mayelana nesikhathi esisukela—

- 4.1 kumhla lulunye (1) kuNdasa kuya kumhla zingamashumi amathathu nanye (31) kuNcwaba; kanye
- 4.2 namhla lulunye (1) kuNdasa kuya ekupheleni kukaNhlolanja, kumele zibuyiswe kungakadluli umhla wama-31 kuMbasa.

5. Indlela yokubuyisa izincwadi zentela yomuntu wesithathu

5.1 Uma izincwadi zentela ezilethwa umuntu wesithathu –

- zinamarekhodi olwazi angu 20 noma ngaphansi kumele zithunyelwe ngekhompyutha kusetshenziswa uhlelo lakwa-SARS olubizwa nge-eFiling;
- zinamarekhodi olwazi angu-21 kuya ku-50 000 kumele zithunyelwe ngekhompyutha kusetshenziswa uhlelo lakwa-SARS lwe-hypertext (https) lwedatha engumthamo; kanti
- ezinamarekhodi edatha angaphezu kuka-50 000 kumele zithunyelwe ngekhompyutha kusetshenziswa uhlelo lakwa-SARS lwe-Connect Direct (C:D) lwedatha engumthamo.

5.2 Iziphatimende zokuqinisekisa (Declarations) eziphathelene nezincwadi zentela zomuntu wesithathu kumele zithunyelwe ngekhompyutha kusetshenziswa uhlelo lakwa-SARS lwe-eFiling.

6. Ezinye izinhlelo ezingenziwa no-SARS

U-SARS angavuma ukuthi umuntu okudingeka ukuba abuyise izincwadi zentela njengoba kushiwo kulolu hlelo, azilethe lezo zincwadi zentela ngesinye isikhathi, ngolunye usuku noma ngenye indlela, njengoba kungadingeka.

DIKGUTLISO TSA LESEDI LE LOKELANG HO NYEHÉLWA KE MOKGA WA BORARO HO LATELA DINTLHA TSA KAROLO YA 26 YA MOLAO WA TSAMAIISO YA LEKGETHO, 2011 (MOLAO WA NOMORO YA 28 WA 2011)

Ho latela karolo ya 26 ya Molao wa Tsamaiso ya Lekgetho, 2011, Nna, Thomas Swabihi Moyane, mona ke hloka hore batho ba qohollotsweng Sejuleng ena e hoketsweng ba nehelane ka dikgutliso tsa 2018 le tsa dilemo tse latelang ka matsatsi a hlakisitsweng ka hara Sejule.

Tsebiso ena ya setjhaba ya dinako tse qalang ka la kapa ka mora la 1 Tlhakubele 2018, e nka sebaka sa Tsebiso ya 1 e phatlaladitsweng Koranteng ya Mmuso ya No. 39575 ya mohla la 6 Pherekong 2016.

T S MOYANE

KHOMESHENARA: DITSHEBELETSO TSA LEKGETHO TSA AFRIKA BORWA

Sejule

1. Kakaretso

Tsebisong ena, lereo lefe kapa lefe kapa polelo eo tlhaloso ya yona e amahanngwang le "Molao wa lekgetho" ho latela tlhaloso ya karolo ya 1 ya Molao wa Tsamaiso ya Lekgetho, 2011, e bolela sona seo ntle feela le ha moelelo o bolela ho hong, mme mareo a latelang kapa dipolelo di bolela sena:

“tswala” ho bolelwa—

(a) bokaalo bofe kapa bofe bo nkuwang e le tswala; kapa

(b) bokaalo bofe kapa bofe ho latela tlhaloso,

tlasa karolo ya 24J ya Molao wa Lekgetho la Lekeno;

“direkoto” ho bolelwa lesedi le rekotilweng le mabapi le batho bohle leo mokga wa boraro o tlamehang ho le nyehela. mme

“tshebeletso ya elektronike ya ho faela ya SARS” ho bolelwa tshebeletso ya elektronike ya ho faela ya SARS ho latela tlhaloso ya serapa sa 1 sa Molao ya Dikgokahanyo tsa Elektronike tse phatlaladitsweng Koranteng ya Mmuso ya No. 37940 ka la 25 Phato 2014.

2. Batho ba lokelang ho nyehelana ka dikgutliso tsa mokga wa boraro

Batho ba latelang ba hloka ho nyehelana ka kgutliso ho latela ka moo ho hlakisitsweng ka teng serapeng sa 3:

- 2.1 Dibanka tse laolwang ke Morejisetara wa Dibanka ho latela dintlha tsa Molao wa Dibanka, 1990, kapa Molao wa Dibanka tsa Kopanelo, 1993, ho sa kenyeletswa lekala lefe kapa lefe la banka ho latela karolo ya 1 ya Molao wa Dibanka, 1990;
- 2.2 Dibanka tsa Boikopanyi tse laolwang ke Akgente ya Ntshetsopele ya Dibanka tsa Boikopanyi ho latela Molao wa Dibanka tsa Boikopanyi, 2007;
- 2.3 The South African Postbank Limited (Postbank) e laolwang ho latela dintlha tsa Molao wa Banka ya Poso wa Afrika Borwa, 2010;
- 2.4 Ditheo tsa Ditjhelete tse laolwang ke ofisiri ya phethahatso, motlatsa ofisiri ya phethahatso kapa boto, ho latela tlhaloso e ka hara Molao wa Boto ya Ditshebeletso tsa Ditjhelete, 1990, o ka bang ho latela dintlha tsa Molao oo kapa Molao ofe kapa ofe o mong;
- 2.5 Dikhampani tse leng mebarakeng efe kapa efe ya tsa phapanyetsano e nang le laesense tlasa Molao wa Mebaraka ya Ditjhelete, 2012 le batho ba amanang le dikhampani tseo, tse fanang ka dibonto, dikadimo kapa disebediswa tse ding tse fanang ka tswala;
- 2.6 Dikhampani tseo e leng tsa mmuso, ho latela tlhaloso ya karolo ya 1 ya Molao wa Dikhampani, 2008, tse fanang ka dibonto, dikadimo kapa disebediswa tse ding tse fanang ka tswala;

- 2.7 Dipopeho tsa mmuso, ho latela tlhaloso ya karolo ya 239 ya Molao wa Motheo wa Rephablike ya Afrika Borwa, 1996, tse fanang ka dibonto kapa disebediswa tse ding tse fanang ka tswala;
- 2.8 Motho ofe kapa ofe (ho kenyeleditswe le boikopanyi ho latela tlhaloso ya karolo ya 1 ya Molao wa Lekgetho la Lekenno) ya rekang diruuwa dife kapa dife, tlhahiso, patsi, dirafshwa, dimenerale kapa mabenyanane a bohlokwa ho tswa mohlasing ya ka sehloohong ho fapana le mokgwa wa tlwaelo wa ho rekwa ha dintho;
- 2.9 Sekema sefe kapa sefe sa kalafo se ngodisitsweng tlasa karolo ya 24(1) ya Molao wa Dikema tsa Kalafo, 1998;
- 2.10 Motho ofe kapa ofe, eo ka boyena a etsang kgwebo jwalo ka akgente ya thekiso ya matlo ho latela tlhaloso e ka hara Molao wa Merero ya Diakgente tsa Thekiso ya Matlo, 1976, mme ya lefang ho, kapa ya fumanang boemong ba mokga wa boraro, bokaalo bofe kapa bofe bo mabapi le—
- 2.10.1 botsetedi;
- 2.10.2 tswala; kapa
- 2.10.3 ho rentuwa ha moaho;
- 2.11 Motho ofe kapa ofe, eo ka boyena a etsang kgwebo jwalo ka moemedi wa molao ho latela tlhaloso ya karolo ya 1 ya Molao wa Baemedi ba Molao, 1979, mme ya lefang ho, kapa ya fumanang boemong ba mokga wa boraro, bokaalo bofe kapa bofe bo mabapi le—
- 2.11.1 botsetedi;
- 2.11.2 tswala; kapa
- 2.11.3 ho rentuwa ha moaho;
- 2.12 Motho ya lokelang ho lefa ho tshwarwa ha lakgetho hodima tswala ho latela dintlha tsa karolo ya 50F(2) ya Molao wa Lekgetho la Lekenno; le
- 2.13 Motho ya boletsweng serapeng sa 2 sa Melawana e ntshitsweng ho latela dintlha tsa karolo ya 12T(8) ya Molao wa Lekgetho la Lekenno, mme a fane ka sesebediswa sa ditjhelete kapa leano le mabapi le botsetedi bo sa lefelloweng lekgetho.

3. Dikgutliso tse lokelang ho nyehelwa

Motho e mong le e mong ya boletsweng Kholomong ya 1 o tlameha ho nyehelana ka kgutliso ya mokga wa boraro e amanang le lesedi le hlakisitsweng Kholomong ya 2, ka tsela e hlalositweng Kholomong ya 3 ya Tafole e latelang:

Kholomo ya 1: Motho ya boletsweng serapeng sa	Kholomo ya 2: Lesedi le mabapi le	Kholomo ya 3: Foromo
2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.10, 2.11 le 2.12	(a) Bokaalo bo sebedisitsweng kapa bo lefelloweng bakeng sa, kapa ka tsela ya botsetedi bofe kapa bofe, tswala kapa royalthi;	IT3(b); kapa Data e hlophisitsweng ho latela Ditlhoko tse itseng tsa Kgwebo tsa SARS: IT3 Data Submission

Kholomo ya 1: Motho ya boletsweng serapeng sa	Kholomo ya 2: Lesedi le mabapi le	Kholomo ya 3: Foromo
	<p>(b) ditransekshene tse rekotilweng akhaontong e tlhokomelong ya motho e mong (ke hore diakhaonto tsa phapanyetsano tse kang diakhaonto tsa banka); le</p> <p>(c) lekgetho lefe kapa lefe le tshwerweng.</p>	
2.10, 2.11	Bokaalo bo sebedisitsweng kapa bo lefilweng bakeng sa, kapa ka tsela efe kapa efe ya ho rentuwa ha thepa e sa tsamayeng.	IT3(b); kapa Data e hlophisitsweng ho latela Ditlhoko tse itseng tsa Kgwebo tsa SARS: IT3 Data Submission
2.1, 2.2, 2.3, 2.4, 2.6 le 2.7	Bokaalo bo lefilweng bo mabapi le ho rekwa le ho tlohelwa ha disebediswa tsa ditjhelete.	IT3(c); kapa Data e hlophisitsweng ho latela Ditlhoko tse itseng tsa Kgwebo tsa SARS: IT3 Data Submission
2.8	Ditjhelete tse lefilweng bakeng sa theko, thekiso kapa ho romelwa ka sekepe ha diruuwa, tlhahiso, patsi, dirafshwa, dimenerale kapa mabenyane a bohlokwa, kapa ka tsela ya bonase.	IT3(e); kapa Data e hlophisitsweng ho latela Ditlhoko tse itseng tsa Kgwebo tsa SARS: IT3 Data Submission
2.4	Ho rekwa ha, le dikabelo tse entsweng mabapi le, leano lefe kapa lefe la peho ya meja fatshe.	IT3(f); kapa Data e hlophisitsweng ho latela Ditlhoko tse itseng tsa Kgwebo tsa SARS: Tefo ya Inshoreense
2.4	Tefo ya bokaalo bo bang teng ka nako ya ho hlokahala ha motho ho latela dintlha tsa leano la inshoreense.	IT3(f); kapa Data e hlophisitsweng ho latela Ditlhoko tse itseng tsa Kgwebo tsa SARS: Tefo ya Inshoreense
2.9	Dikabelo tse entsweng ke batho sekemeng sa kalafo, mmoho le ditshenyehelo tsohle tse lefilweng boemong ba batho ba jwalo	IT3(f); kapa Data e hlophisitsweng ho latela Ditlhoko tse itseng tsa Kgwebo tsa SARS: Dikabelo tsa Sekema sa

Kholomo ya 1: Motho ya boletsweng serapeng sa	Kholomo ya 2: Lesedi le mabapi le	Kholomo ya 3: Foromo
	ke sekema sa kalafo.	Kalafo
2.13	<p>(a) Dikabelo tse lebang ho, dikgulo ho tswa le tse fetiseditsweng ho le ho tswa botseteding bo sa lefiswaeng lekgetho; mmoho le</p> <p>(b) bokaalo bofe kapa bofe bo bong bo fumanweng kapa bo hlommeng ho tswa botseteding bo sa lefiswaeng lekgetho</p>	IT3(s); kapa Data e hlophisitsweng ho latela Ditlhoko tse itseng tsa Kgwebo tsa SARS: IT3 Data Submission

4. Letsatsi la ho qetela la ho nehelana ka kgutliso ya mokga wa boraro

Ho itshetlehlilwe serapeng sa 5, dikgutliso tse boletsweng Tafoleng e ka hodimo, tse kentseng lesedi lohle le laetsweng le mabapi le nako ya ho tloha ka la—

- 4.1. 1 Tlhakubele ho isa ho la 31 Phato, di tlameha ho nyehelwa ka la 31 Mphalane; mme tsa
- 4.2. 1 Tlhakubele ho ya mafelong a Hlakola, di tlameha ho nyehelwa ka 31 Motsheanong.

5. Mokgwa ho nehelana ka kgutliso ya mokga wa boraro

5.1 Moo kgutliso ya mokga wa boraro e kentseng—

- direkoto tse 20 kapa tse mmalwa, data e tlameha ho nyehelwa ka mokgwa o elektronike ka tshebediso ya mokgwa wa elektronike wa SARS wa ho faela - eFiling;
- direkoto tse 21 ho isa ho tse 50 000, data e tlameha ho nyehelwa ka mokgwa o elektronike ka tshebediso ya mokgwa wa elektronike wa SARS wa ho faela - hypertext transfer protocol secure (https) bulk data filing; mme
- moo ho nang le direkoto tse fetang 50 000, data e tlameha ho nyehelwa ka mokgwa o elektronike ka tshebediso ya mokgwa wa elektronike wa SARS wa ho faela - Connect Direct (C:D) bulk data filing.

5.2 Ditsebahatso tsa dikgutliso tsa mekga ya boraro di tlameha ho nyehelwa ka mokgwa o elektronike ka tshebediso ya mokgwa wa elektronike wa SARS wa ho faela - eFiling.

6. Dithophiso tse ding le SARS

SARS e ka nna ya dumela hore motho ya lokelang ho nehelana ka kgutliso ho latela Sejule ena, a ka nehelana ka kgutliso ya nako e fapaneng, ka letsatsi le fapaneng le ka mokgwa o fapaneng, ho latela ka moo boemo bo tla beng bo le ka teng.