



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Vol. 648

28 June 2019
Junie

No. 42545

PART 1 OF 2

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes

ISSN 1682-5843



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**SOUTH AFRICAN REVENUE SERVICE
NOTICE 342 OF 2019**

**RETURNS TO BE SUBMITTED BY A PERSON IN TERMS OF SECTION 25 OF THE TAX
ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

In terms of section 25 of the Tax Administration Act, 2011, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby require that the persons specified in the attached Schedule must submit returns for the 2019 year of assessment, as defined in the Schedule, within the periods specified in the Schedule.



**EC KIESWETTER
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**

Schedule

1. General

- (1) Any term or expression in this notice 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 have the following meaning—

“**2019 year of assessment**” means—

- (a) in the case of a company, the financial year of that company ending during the 2019 calendar year; and
- (b) in the case of any other person, the year of assessment ending during the period of 12 months ending on 28 February 2019; and

“**income tax return**” means a return for the assessment of normal tax in respect of the 2019 year of assessment.

- (2) Notice is hereby given in terms of section 25 of the Tax Administration Act, read with section 66(1) of the Income Tax Act, that a person specified in terms of paragraph 2 is required to submit an income tax return within the period prescribed in paragraph 4.

2. Persons who must submit an income tax return

The following persons must submit an income tax return:

- (a) Every company or other juristic person, which is a resident that—
 - (i) derived gross income of more than R1 000;
 - (ii) held assets with a cost of more than R1 000 or had liabilities of more than R1 000 at any time during the 2019 year of assessment;
 - (iii) derived any capital gain or capital loss of more than R1 000 from the disposal of an asset to which the Eight Schedule of the Income Tax Act applies; or
 - (iv) had taxable income, an assessed loss or an assessed capital loss;
- (b) Every trust which is a resident;
- (c) Every company, trust or other juristic person, which is not a resident that—
 - (i) carried on a trade through a permanent establishment in the Republic;
 - (ii) derived income from a source in the Republic; or
 - (iii) derived any capital gain or capital loss from the disposal of an asset to which the Eighth Schedule to the Income Tax Act applies;
- (d) 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;
- (e) Every natural person who—
 - (i) is a resident and carried on any trade (other than solely in his or her capacity as an employee); or
 - (ii) is not a resident and carried on any trade (other than solely in his or her capacity as an employee) in the Republic;
- (f) Every natural person who—
 - (i) is a resident and had capital gains or capital losses exceeding R40 000;
 - (ii) is not a resident and had capital gains or capital losses from the disposal of an asset to which the Eighth Schedule to the Income Tax Act applies;

- (iii) 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 2019 year of assessment;
- (iv) 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 Income Tax Act;
- (v) is a resident and held any participation rights, as referred to in section 72A of the Income Tax Act, in a controlled foreign company; or
- (vi) 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 R78 150;
 - (bb) was 65 years or older (but under the age of 75) and whose gross income exceeded R121 000; or
 - (cc) was 75 years or older and whose gross income exceeded R135 300;
- (g) Subject to the provisions of paragraph 3, every estate of a deceased person that had gross income;
- (h) Every non-resident whose gross income included interest from a source in the Republic to which the provisions of section 10(1)(h) of the Income Tax Act do not apply; and
- (i) Every person that is issued an income tax return form or who is requested by the Commissioner in writing to furnish a return, irrespective of the amount of income or nature of receipts or accruals of that person;
- (j) Every representative taxpayer of any person referred to in subparagraphs (a) to (i) above.

3. Persons not required to submit an income tax return

- (1) A natural person or estate of a deceased person is not required to submit an income tax return in terms of paragraph 2(f)(vi) or (g) if the gross income of that person consisted solely of gross income described in one or more of the following subparagraphs:
 - (a) Remuneration paid or payable from one single source, which does not exceed R500 000 and employees' tax has been deducted or withheld in terms of the deduction tables prescribed by the Commissioner;
 - (b) Interest (other than interest from a tax free investment) from a source in the Republic not exceeding—
 - (i) R23 800 in the case of a natural person below the age of 65 years;
 - (ii) R34 500 in the case of a natural person aged 65 years or older; or
 - (iii) R23 800 in the case of the estate of a deceased person;
 - (c) Dividends and the natural person was a non-resident throughout the 2019 year of assessment; and
 - (d) Amounts received or accrued from a tax free investment.
- (2) Subparagraph (1) does not apply to a natural person—
 - (a) who was paid or granted an allowance or advance as described in section 8(1)(a)(i) of the Income Tax Act other than an amount reimbursed or advanced as described in section 8(1)(a)(ii) or an allowance or advance referred to in section 8(1)(b)(iii) that does not exceed the amount determined by applying the rate per kilometre for the simplified method in the notice fixing the rate per kilometre under section 8(1)(b)(ii) and (iii) to the actual distance travelled;
 - (b) who was granted a taxable benefit described in paragraph 7 of the Seventh Schedule to the Income Tax Act; or

- (c) who received any amount or to whom any amount accrued in respect of services rendered outside the Republic.

4. Periods within which income tax returns must be furnished

Income tax returns must be submitted 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 31 October 2019 if the return is submitted electronically through the assistance of a SARS official at an office of SARS or manually;
 - (ii) on or before 4 December 2019 if the return does not relate to a provisional taxpayer and is submitted by using the SARS eFiling platform;
 - (iii) on or before 31 January 2020 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 Income Tax Act in respect of the whole or portion of a taxpayer's income, which are drawn to a date after 28 February 2019 but on or before 30 September 2019, within 6 months from the date to which such accounts are drawn.

5. Form of income tax returns to be submitted

The forms prescribed by the Commissioner for the submission of income tax returns are obtainable on request *via* eFiling or can be downloaded from the SARS website at www.sarsefiling.co.za.

6. Manner of submission of income tax returns

- (1) Income tax returns must—
 - (a) in the case of a company, be submitted electronically by using the SARS eFiling platform;
 - (b) in the case of natural persons or trusts be—
 - (i) submitted electronically by using the SARS eFiling platform, provided the person is registered for eFiling; or
 - (ii) electronically through the assistance of a SARS official at an office of SARS;
 - (c) in the case of institutions, boards or bodies be—
 - (i) forwarded by post to SARS; or
 - (ii) delivered to an office of SARS, other than an office which deals solely with matters relating to customs and excise.
- (2) SARS may agree that a person, who is required to submit a return in the manner prescribed in subparagraph 6(1), may submit the return in an alternative manner.

**SUID-AFRIKAANSE INKOMSTEDIENS
KENNISGEWING 342 VAN 2019**

**OPGAWES INGEVOLGE ARTIKEL 25 VAN DIE WET OP BELASTINGADMINISTRASIE, 2011
(WET NO. 28 VAN 2011), DEUR 'N PERSOON INGEDIEN TE WORD**

Ingevolge artikel 25 van die Wet op Belastingadministrasie, 2011, vereis ek, Edward Christian Kieswetter, Kommissaris van die Suid-Afrikaanse Inkomstediens, hierby dat die persone in die aangehegte Bylae aangedui opgawes vir die 2019 jaar van aanslag, soos omskryf in die Bylae, moet indien binne die tydperke in die Bylae aangedui.

**EC KIESWETTER
KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS**

Bylae

1. Algemeen

- (1) Enige woord of uitdrukking in hierdie kennisgewing waaraan 'n betekenis geheg is in 'n **“Belastingwet”**, soos in artikel 1 van die Wet op Belastingadministrasie omskryf, dra die betekenis aldus daaraan geheg, tensy die samehang andersins aandui en die volgende uitdrukkings dra die volgende betekenis—
- “2019 jaar van aanslag”** beteken—
- (a) in die geval van 'n maatskappy, die finansiële jaar van daardie maatskappy wat gedurende die 2019 kalenderjaar eindig; en
 - (b) in die geval van enige ander persoon, die jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat op 28 Februarie 2019 eindig; en
- “inkomstebelastingopgawe”** beteken 'n opgawe vir die aanslaan van normale belasting ten opsigte van die 2019 jaar van aanslag.
- (2) Kennis word hierby ingevolge artikel 25 van die Wet op Belastingadministrasie, gelees met artikel 66(1) van die Inkomstebelastingwet, gegee dat van 'n persoon ingevolge paragraaf 2 aangedui, vereis word om 'n inkomstebelastingopgawe in te dien binne die tydperk in paragraaf 4 voorgeskryf.

2. Persone wat 'n inkomstebelastingopgawe moet indien

Die volgende persone moet 'n inkomstebelastingopgawe indien:

- (a) Elke maatskappy of ander regspersoon, wat 'n inwoner is wat—
 - (i) bruto inkomste van meer as R1 000 verkry het;
 - (ii) bates met 'n koste van meer as R1 000 gehou het of laste van meer as R1 000 op enige tydstip gedurende die 2019 jaar van aanslag gehad het;
 - (iii) 'n kapitaalwins of kapitaalverlies van meer as R1 000 verkry het vanuit die beskikking oor 'n bate waarop die Agtste Bylae by die Inkomstebelastingwet van toepassing is; of
 - (vi) belasbare inkomste, 'n aangeslane verlies of 'n aangeslane kapitaalverlies gehad het;
- (b) Elke trust wat 'n inwoner is;
- (c) 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; of
 - (iii) wat 'n kapitaalwins of kapitaalverlies verkry het vanuit die beskikking oor 'n bate waarop die Agtste Bylae by die Inkomstebelastingwet van toepassing is;
- (d) Elke maatskappy ingelyf, opgerig of ingestel is 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;
- (e) Elke natuurlike persoon wat—
 - (i) 'n inwoner is en enige bedryf beoefen het (behalwe uitsluitlik in sy of haar hoedanigheid as 'n werknemer); of
 - (ii) nie 'n inwoner is nie en enige bedryf binne die Republiek beoefen het (behalwe uitsluitlik in sy of haar hoedanigheid as 'n werknemer);
- (f) Elke natuurlike persoon—
 - (i) wie 'n inwoner is en kapitaalwinste of kapitaalverliese wat R40 000 oorskry, gehad het;

- (ii) wie nie 'n inwoner is nie en kapitaalwinste of kapitaalverliese verkry het vanuit die beskikking oor 'n bate waarop die Agtste Bylae by die Inkomstebelastingwet van toepassing is;
- (iii) wie '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 tydstip gedurende die 2019 jaar van aanslag R225 000 oorskry het;
- (iv) wie 'n inwoner is en aan wie enige inkomste of kapitaalwinste uit fondse in buitelandse geldeenheid of bates buite die Republiek ingevolge die Inkomstebelastingwet toegereken kon word;
- (v) wie 'n inwoner is en enige deelnemende regte, soos in artikel 72A van die Inkomstebelastingwet bedoel, in 'n beheerde buitelandse maatskappy gehou het;
- (vi) wie, 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 R78 150 oorskry het;
 - (bb) 65 jaar of ouer was (maar jonger as 75) en wie se bruto inkomste R121 000 oorskry het; of
 - (cc) 75 jaar of ouer was en wie se bruto inkomste R135 300 oorskry het;
- (g) Behoudens paragraaf 3, elke boedel van 'n bestorwe persoon wat bruto inkomste gehad het;
- (h) Elke nie-inwoner wat se bruto inkomste rente vanuit 'n bron in die Republiek ingesluit het waarop die bepalings van artikel 10(1)(h) van die Inkomstebelastingwet nie van toepassing is nie;
- (i) Enige persoon aan wie 'n inkomstebelastingopgawevorm uitgereik word of wat skriftelik deur die Kommissaris versoek word om 'n opgawe in te dien, ongeag die bedrag van inkomste of die aard van die ontvangste of toevallings van daardie persoon; en
- (j) Elke verteenwoordigende belastingpligtige van enige persoon in subparagraawe (a) tot (i) hierbo bedoel.

3. Persone nie vereis om 'n inkomstebelastingopgawe in te dien nie

- (1) 'n Natuurlike persoon of boedel van 'n bestorwe persoon word nie vereis om 'n inkomstebelastingopgawe ingevolge paragraaf 2(f)(vi) of (g) in te dien nie indien die bruto inkomste van daardie persoon uitsluitlik bestaan het uit bruto inkomste in een of meer van die volgende subparagraawe beskryf:
 - (a) Besoldiging betaal of betaalbaar uit 'n enkele bron, wat nie R500 000 oorskry nie en werknemersbelasting ingevolge die aftrekkingstabelle deur die Kommissaris voorgeskryf, afgetrek of teruggehou is;
 - (b) Rente (anders as rente van 'n belastingvrye belegging) 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;
 - (ii) R34 500 in die geval van 'n natuurlike persoon van 65 jaar of ouer; of
 - (iii) R23 800 in die geval van die boedel van 'n bestorwe persoon;
 - (c) Dividende en die natuurlike persoon was 'n nie-inwoner gedurende die hele 2019 jaar van aanslag; en
 - (d) Bedrae uit 'n belastingvrye belegging ontvang of toegeval.
- (2) Subparagraaf (1) is nie van toepassing nie op 'n natuurlik persoon—
 - (a) aan wie 'n toelae of voorskot betaal of toegestaan is soos in artikel 8(1)(a)(i) van die Inkomstebelastingwet beskryf behalwe 'n bedrag vergoed of voorgeskiet soos

- in artikel 8(1)(a)(ii) beskryf of 'n toelae of voorskot in artikel 8(1)(b)(iii) na verwys wat nie die bedrag oorskry nie wat bepaal word deur die skaal per kilometer vir die vereenvoudigde metode in die kennisgewing wat die skaal per kilometer ingevolge artikel 8(1)(b)(ii) en (iii) vasstel, toe te pas op die werklike afstand afgelê; of
- (b) aan wie 'n belasbare voordeel beskryf in paragraaf 7 van die Sewende Bylae by die Inkomstebelastingwet toegestaan is; of
 - (c) wat 'n bedrag ontvang het of aan wie enige bedrag toegeval het ten opsigte van dienste buite die Republiek gelewer.

4. Tydperke waarbinne inkomstebelastingopgawes ingedien moet word

Inkomstebelastingopgawes 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 regs persone, soos instellings, rade of liggame ingesluit word)—
 - (i) voor of op 31 Oktober 2019 indien die opgawe elektronies met die bystand van 'n SAID-amptenaar by 'n kantoor van SAID of per hand ingedien word;
 - (ii) voor of op 4 Desember 2019 indien die opgawe nie met 'n voorlopige belastingpligtige verband hou nie en ingedien word deur die SAID eFiling platform te gebruik;
 - (iii) voor of op 31 Januarie 2020 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 Inkomstebelastingwet 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 28 Februarie 2019, maar voor of op 30 September 2019, binne 6 maande vanaf die datum tot wanneer daardie rekenings opgemaak is.

5. Vorms vir indiening van inkomstebelastingopgawes

Die vorms deur die Kommissaris voorgeskryf vir die indiening van inkomstebelastingopgawes is op versoek verkrygbaar *via* eFiling of kan van die SARS webtuiste by www.sarsefiling.co.za afgelaai word.

6. Wyse van indiening van inkomstebelastingopgawes

- (1) Inkomstebelastingopgawes moet—
 - (a) in die geval van 'n maatskappy, elektronies ingedien word deur van die SAID eFiling platform gebruik te maak;
 - (b) in die geval van natuurlike persone of trusts—
 - (i) elektronies ingedien word deur van die SAID eFiling platform gebruik te maak op voorwaarde dat die persoon vir eFiling geregistreer is; of
 - (ii) elektronies ingedien word met die bystand van 'n SAID amptenaar by 'n SAID kantoor;
 - (c) in die geval van instellings, rade of liggame—
 - (i) per pos aan SAID gestuur word; of
 - (ii) gelewer word aan 'n kantoor van SAID, behalwe 'n kantoor wat uitsluitlik handel met aangeleenthede wat met doeane en aksyns verband hou.

- (2) SAID mag toestem dat 'n persoon, wie vereis word om 'n opgawe in te dien op die wyse in subparagraph (1) voorgeskryf, die opgawe op 'n alternatiewe wyse mag indien.

DITSHEBELETSO TSA LEKGETHO AFRIKA BORWA**Palo.****28 PHUPJANE 2019****DIKGUTLISO TSE LOKELANG HO NEHELWA KE MOTHO HO LATELA DINTLHA TSA KAROLO YA 25 YA MOLAO WA TSAMAISO YA LEKGETHO, 2011 (MOLAO WA NOMORO YA 28 WA 2011)**

Ho latela karolo 25 ya Molao wa Tsamaiso ya Lekgetho, 2011, nna, Edward Christian Kieswetter, Khomeshenara wa Ditshebeletso tsa Lekgetho Afrika Borwa, ke hloka hore batho ba hlwauweng Shejuleng se hoketsweng mona ba nehelane ka dikgutliso tsa selemo sa hlahlobo sa 2019, jwalo ka ha ho hlalositse ka hare ho shejule ha mmoho le dinako tse hlalositsweng.

EC KIESWETTER**KHOMISHENARA: DITSHEBELETSO TSA LEKGETHO AFRIKA BORWA**

Shejule

1. Kakaretso

- (1) Lereo lefe kapa lefe kapa polelo e ka hara tsebiso ena 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 a bolela sena—
"selemo sa hlahlobo sa 2019" e hlalosa—
- (a) moo ho buuwang ka khampani, selemo sa ditjhelete sa khampani eo se felang ka selemo sa khalendara sa 2019; mme
- (b) moo ho buuwang ka motho ofe kapa ofe, selemo sa hlahlobo se felang nakong ya dikgwedi tse 12 mme se fela ka la 28 Hlakola 2019; mme
- "kgutliso ya lekgetho la lekeno"** e hlalosa kgutliso ya hlahlobo ya lekgetho le tlwaelehileng le mabapi le selemo sa hlahlobo sa 2019.
- (2) Tsebiso e nehelwa ho latela karolo ya 25 ya Molao wa Tsamaiso ya Lekgetho, o balwang mmoho le karolo 66(1) ya Molao wa Tsamaiso ya Lekgetho, o hlalosing hore motho ya hlwailweng ho latela dintlha tsa temana 2 o lokela ho nehelana ka kgutliso ya lekgetho la lekeno ka nako e laetsweng temaneng 4.

2. Batho ba tlamehang ho nehelana ka kgutliso ya lekgetho la lekeno

Batho ba latelang ba tlameha ho nehelana ka kgutliso ya lekgetho la lekeno:

- (a) Khampani e nngwe le e nngwe kapa kgonahalo ya ho qosa le ho qoswa e—
- (i) fumanang lekeno le fetang R1 000;
- (ii) tshwere thepa e fetang boleng ba R1 000 kapa e na le dikoloto tse fetang R1 000 nakong e nngwe le e nngwe ya selemo sa hlahlobo sa 2019;
- (iii) fumane khapithale kapa e lahlehetswe ke khapitale e fetang R1 000 ho tswa thepeng eo di Shejule tse Robedi tsa Molao wa Lekgetho la Lekeno di sebetsang ho yona; kapa
- (iv) bile le lekeno le lefellang lekgetho, le hlalobileng tahlehelo kapa hlahlobile tahlehelo ya khapitale;
- (b) Terasete e nngwe le e nngwe e leng moahi;
- (c) Khampani e nngwe le e nngwe, terasete kapa kgonahalo ya ho qosa le ho qoswa ho ya ka molao, eo e seng moahi—
- (i) e bileng le kgwebisano ka tsela ya motheo wa ho ya ho ile ka hara Rephaboliki;
- (ii) e bileng le lekeno le tswang mohloding o ka hara Rephaboliki; kapa
- (iii) e bileng le kuno efe kapa efe ya khapitale kapa tahlehelo ya khapitale ho tswa ho tlhelweng ha thepa eo Shejule ya Borobedi ya Molao wa Lekgetho la Lekeno e sebetsang ho yona;
- (d) Khampani e nngwe le e nngwe e hlophisitsweng, e thehilweng kapa e bileng teng ka hara Rephaboliki empa e se moahi ka lebaka la ho kenngwa tshebetsong ha tumellano efe kapa efe e bileng teng le Mmuso wa naha efe kapa efe e nngwe ka sepheo sa ho qoba ho lefa lekgetho habedi;
- (e) Motho e mong le e mong eo—
- (i) e leng moahi mme a bile le kgwebisano efe kapa efe (ntle le eo a e entseng ka bo ena jwalo ka mosebetsi); kapa
- (ii) e se moahi mme a bile le kgwebisano efe kapa efe (ntle le eo a e entseng ka bo ena jwalo ka mosebetsi) ka hara Rephaboliki;
- (f) Motho e mong le e mong—

- (i) e le moahi mme a na le dikuno tsa tjehelete kapa ditahlehelo tsa tjehelete tse fetang R40 000;
- (ii) e se moahi mme a bile le kuno ya tjehelete kapa tahlehelo ya tjehelete ho tswa ho tlohelweng ya thepa eo Shejule ya Borobedi ya Molao wa Lekgetho la Lekeno e sebetsang ho yona;
- (iii) e le moahi mme a bile le matlole afe kapa afe a mofuteng wa ditjehelete tsa matjhaba kapa e le monga thepa efe kapa efe ka ntle ho Rephaboliki, ebang paloyohle ya boleng ba matlole le thepa eo e fetile R225 000 mokgahlelong ofe kapa ofe ka nako ya selemo sa hlahlobo sa 2019;
- (iv) e le moahi mme eo lekeno lefe kapa lefe kapa kuno ya tjehelete ho tswa matloleng a mofuteng wa ditjehelete tsa matjhaba kapa thepa e leng ka ntle ho Rephaboliki e ka amahannngwang le yena ho latela dintlha tsa Molao wa Lekgetho la Lekeno;
- (v) ke moahi mme a na le ditokelo tse ding le tse ding tsa ho ba le seabo jwalo ka ha ho boletswe karolong 72A ya Molao wa Lekgetho la Lekeno, khampaneng e laolwang ke matjhaba; kapa
- (vi) ho itshetlehlwe ho temana 3, pheletsong ya selemo sa hlahlobo—
 - (aa) o ne a le dilemo tse ka tlase ho 65 mme lekeno la hae ka kakaretso le fetile R78 150;
 - (bb) o ne a le dilemo tse 65 kapa ho feta (empa ka tlasa dilemo tse 75) mme lekeno la hae ka kakaretso le fetile R121 000; kapa
 - (cc) o ne a le dilemo tse 75 kapa ho feta mme lekeno la hae le fetile R135 300;
- (g) Ho itshetlehlwe hodima dipehelo tsa serapa sa 3, lefa le leng le le leng la motho ya hlokaletseng le neng le na le lekeno lohle;
- (h) Molata o mong le o mong oo lekeno lohle la hae le neng le kentse tswala ho tswa mohloding o ka hara Rephaboliki mme dipehelo tsa karolo ya 10(1)(h) ya Molao wa Lekgetho la Lekeno le sa le ameng;
- (i) Motho e mong le e mong ya nehelwang foromo ya kgutliso ya lekgetho la lekeno kapa eo Khomishenara e mokopang ka ho mongolla ho ka nehelana ka dintlha tsa hae tsa lekgetho, ho sa natse boholo ba lekeno kapa mokgwa wa phumano kapa keketseho ho motho eo; le
- (j) Moemedi e mong le e mong wa molefalekgetho wa motho ofe kapa ofe ya boletsweng diratswaneng tsa (a) ho isa ho (i) ka hodimo.

3. Batho bao ho sa hlokeheng hore ba nehelane ka kgutliso ya lekgetho la lekeno

- (1) Motho kapa lefa la motho ya hlokaletseng ha ho hlokehe ho ka nehelana ka kgutliso ya lekgetho la lekeno ho latela dintlha tsa serapa sa 2(f)(vi) kapa (g) e bang lekeno lohle la motho eo le ne le kentse lekeno lohle ho latela tthaloso ya e nngwe ya seratswana kapa diratswana tse latelang:
 - (a) Moputso o lefilweng kapa o lokelang ho lefshwa ho tswa mohloding o le mong, mme o sa fete R500 000 mme lekgetho la basebetsi le se le hutswe kapa le tshwerwe ho latela dintlha tsa moralo tsa kgulo tse laetsweng ke Khomeshenara;
 - (b) tswala (ntle le tswala e tswang botseteding bo sa lefisweng lekgetho) e tswang mohloding o ka hara Rephaboliki e sa feteng—
 - (i) R23 800 mothong ya dilemo tse ka tlase ho tse 65;
 - (ii) R34 500 mothong ya dilemo tse 65 kapa ho feta; kapa
 - (iii) R23 800 moo ho buuwang ka lefa la motho ya hlokaletseng;
 - (c) Tjehelete e itseng e nehelwang motho e le kgolo le motho eo e neng e se moahi wa naha selemong sohle sa hlahlobo sa 2019; le

- (d) Bokalo bo fumanweng kapa bo hlommeng ho tswa botseteding bo sa lefisweng lekgetho.
- (2) Seratswana (1) ha se sebetse ho motho ya—
 - (a) lefuweng kapa ya fuweng tjehelete ya tlatsetso kapa e lefelletsweng pele ho latela tlhaloso ya karolo ya 8(1)(a)(i) ya Molao wa Lekgetho la Lekenno ntle le bokalo bo buseditsweng kapa bo lefelletsweng pele ho latela tlhaloso ya karolo ya 8(1)(a)(ii) kapa tjehelete ya tlatsetso kapa e lefelletsweng pele e hlalositsweng karolong 8(1)(b)(iii) e sa feteng palo e hlalositsweng ka ho sebedisa mokgwa wa palo ya kilomitara ka nngwe bakeng la mokgwa o nolofaditsweng tsebisong e tlamang palo ya kilomitara ka nngwe ka tlasa karolo 8(1)(b)(ii) le (iii) ho sebaka se tsamauweng; kapa
 - (b) ya nehilweng kuno e lefiswang lekgetho e hlalositsweng temaneng 7 sa Shejule ya Bosupa ya Molao wa Lekgetho la Lekenno;
 - (c) ya fumantshitsweng palo e nngwe le e nngwe kapa eo palo e eketsehileng ho latela ditshebeletso tse nehetsweng ka ntle ho Rephaboliki.

4. Dinako tseo ka tsona dikgutliso tsa lekgetho la lekenno di tlamehang ho ba teng

Dikgutliso tsa lekgetho la lekenno di tlameha ho nehelwa dinakong tse na tse latelang:

- (a) moo e leng khampani, dikgweding tse 12 ho tloha ka letsatsi leo selemo sa ditjehelete se felang ka lona; kapa
- (b) moo e leng batho ba bang kaofela (ho akareditswe le batho, diterasete le ho qoswa kapa ho qoswa, jwalo ka metheo, makgotla kapa mekgatlo)—
 - (i) ka la kapa pele ho la 31 Mphalane 2019 e bang kgutliso e nehetswe ka elektroniki ka thuso ya mosebeletsi wa SARS ofising ya SARS kapa ka letsoho;
 - (ii) ka la kapa pele ho la 4 Tshitwe 2019 e bang kgutliso e sa amane le molefa lekgetho mme e nehetswe ka mokgwa wa eFiling ya SARS;
 - (iii) ka la kapa pele ho la 31 Pherekong 2020 e bang kgutliso e amana le molefalekgetho wa nakwana mme e nehetswe ka mokgwa wa SARS eFiling; kapa
 - (iv) moo diakhaonto di ananetsweng ke Khomishenara ho latela dintlha tsa karolo ya 66(13A) ya Molao wa Lekgetho la Lekenno e mabapi le bokaofela kapa karolwana ya lekenno la molefalekgetho, tse hlophisitsweng letsatsi ka mora 28 Hlakola 2019 empa ka la kapa pele ho la 30 Lwetse 2019, le dikgweding tse 6 ho tloha ka letsatsi leo diakhaonto tse jwalo di ileng tsa hlophiswa ka lona.

5. Sebopelo sa dikgutliso tsa lekgetho la lekenno tse tlang ho nehelwa

Diforomo tse laetsweng ke Khomishenara bakeng la ho nehelwa ha dikgutliso tsa lekgetho la lekenno di fumaneha ka ho di kopa ka tsela ya inthanete ho www.sarsefiling.co.za

6. Tsela ya ho nehelwa ha dikgutliso tsa lekgetho la lekenno

- (1) Dikgutliso tsa lekgetho la lekenno di tlameha—
 - (a) moo e leng khampani, di nehelwe ka mokgwa wa elektroniki ka tshebediso ya mokgwa wa SARS eFiling;
 - (b) moo e leng batho kapa diterasete di—
 - (i) nehelwe ka mokgwa wa elektroniki ka tshebediso ya mokgwa wa SARS eFiling ha feela motho a ingodiseditse eFiling; kapa
 - (ii) ka mokgwa wa elektroniki ka thuso ya mosebeletsi wa SARS ofising ya SARS rometswe ka poso ho SARS;
 - (c) ntlheng ya metheo, makgotla kapa mekgahlo di—

- (i) romelwe ka poso ho SARS; kapa isitswe ofising ya SARS; kapa
 - (ii) romelwe ofising ya SARS, ntle le ofisi e sebetsang le dintlha tse amanang le lekgetho la diromelwante le ditswantle.
- (2) SARS e ka dumela hore motho, ya hlokang ho ka nehelana ka mokgwa o hlalositsweng serapaneng (1), a ka nehelana ka tsa lekgetho ka mokgwa o mong.

UPHIKO LWENGENISOMALI ENINGIZIMU AFRIKA**Inombolo.****28 Nhlaba 2018****IZIMBUYISELO OKUFANELE ZIHANJISWE NGUMUNTU NGOKWESIGABA 25 SOMTHETHO WOKUSINGATHWA KWENTELA, 2011 (UMTHETHO NO. 28 KA-2011)**

Ngokwesigaba 25 soMthetho Wokuphathwa Kwentela, ka-2011, mina, Edward Christian Kieswetter, uKhomishana woPhiko Lwengenisomali eNingizimu Afrika, lapha ngidinga ukuba bonke abantu ababalulwe kuSheduli elifakiwe ukuba bahambise izimbuyiselo zentela zonyaka wokubuyekeza ka-2019, njengalokhu kuchaziwe kuSheduli, singakashayi isikhathi esibalulwe kuyo iSheduli.

EC KIESWETTER UKHOMISHANA: UPHIKO LWENGENISOMALI ENINGIZIMU AFRIKA

Isheduli

1. Okwejwayelekile

(1) Noma yiliphi itemu noma ibinza elikulesi saziso elincazelo yalo inikeziwe “kuMthetho Wentela” njengalokhu kuchaziwe esigabeni soku-1 soMthetho Wokuphathwa Kwentela, ka-2011, lisachaza lokho elalikulikiwe njengencazelo, ngaphandle uma uma isimo sisho ngokunye futhi amatemu alandelayo anezincazelo ezilandelayo—

“unyaka wokubuyekeza ka-2019” usho—

- (a) esimweni lapho kuyinkampani, unyakamali waleyo nkampani ophela ngonyaka wekhalenda ka-2019; futhi
- (b) esimweni lapho kungomunye umuntu, unyaka wokubuyekeza ophela ezinyangeni ezili-12 ophela zingama-28 kuNhlolanja 2019; bese

“imbuyiselo yengenisontela” isho imbuyiselo yokubuyekezwa kwentela evamile okumaqondana nonyaka wokubuyekeza ka-2019.

(2) Lapha kukhishwa isaziso mayelana nesigaba 25 soMthetho Wokuphathwa Kwentela, sifundwa kanye nesigaba 66(1) uMthetho weNtela Yemali Engenayo, ukuba umuntu obalulwe ngokwesigaba sesi-2 kudingeka aletha imbuyiselo yengenisontela singakapheli isikhathi esibekwe esigabeni sesi-4.

2. Abantu okufanele bahambise imbuyiselo yengenisontela

Laba bantu abalandelayo kufanele bahambise imbuyiselo yengenisontela:

- (a) Zonke izinkampani noma yinoma yimuphi ongumuntu ngokuchasisa komthetho, oyisakhamuzi—
 - (i) imali engenayo esiyonke engaphezulu kwe R1 000;
 - (ii) ibanjwe empahleni ebiza ngaphezulu kwe R1 000 noma ebinezikweletu ezingaphezu kwe R1 000 nganoma yisiphi isikhathi ekuhlolweni konyaka ka-2019;
 - (iii) ithathwa kunoma iyiphi inzuzo enkulu noma ukulahlekelwa kwemali yokwenza umsebenzi engaphezulu kwe R1 000 ekukhishweni kwempahla lapho amaSheduli Ayishiyagalombili oMthetho Wentelangeniso asebenzayo; noma
 - (iv) yayinemali engenayo ekwaziyo ukukhokha intela, ukulahlekelwa okuhloliwe noma ukulahlekelwa yimali yokwenza umsebenzi okuhloliwe;
- (b) Onke iqomangcebo (trust) anobuhlali;
- (c) Zonke izinkampani, amaqomangcebo (trust) nabanye abangabantu ngokuchasisa komthetho wezwe, abangenabuhlali—
 - (i) abaqhube imisebenzi yokuhweba besebenzisa isakhiwo esisimeme sakule Riphabliki;

- (ii) othole ingenisomali eliphume kumthombomali wakule Riphabliki; kumbe
- (iii) othole inzuzomali noma olahlekelwe yimali ngenxa yokudedela impahla okusebenza kuyo iShedela Lesishiyagalombili loMthetho Wentelangeniso;
- (d) Zonke izinkampani ehlanganiswe, ezisungulwe noma ezidaleke kule Riphabliki, kepha enganabuhlali ngenxa yesizathu sezivumelwano engene kuzo noHulumeni bamanye amazwe ngenhloso yokugwema ukuthela kabili;
- (e) Wonke umuntu wemvelo—
 - (i) ongumhlali futhi owenze imisebenzi yokuhweba (ngale kokuyenza njengomsebenzi oqashiwe kuphela); kumbe
 - (ii) ongemhlali futhi owenze imisebenzi yokuhweba (ngale kokuyenza njengomsebenzi oqashiwe kuphela)lapha eRiphabliki;
- (f) Wonke umuntu wemvelo uma—
 - (i) engumhlali futhi ethole inzuzo yotshalomali noma ukuphunza kotshalomali okwevile ku-R40 000;
 - (ii) engemhlali futhi ethole inzuzo yotshalomali noma ukuphunza kotshalomali okusebenza kukho iShedula Lesishiyagalombili kuMthetho Wentelangeniso;
 - (iii) engumhlali futhi enezikhwama ezithile ezinemali yasemazweni kumbe enobunikazi banoma yiyiphi impahla ngaphandle kweRiphabliki, uma isamba senani lesikhwama nesempahla lidlule ku-R225 000 noma kunini maphakathi konyaka wokubuyekeza u-2019;
 - (iv) engumhlali futhi okukuye noma yiliphi ingenisomali noma inzuzo yotshalomali elivela ezikhwameni zemali ezinemali eyimali yasemazweni kumbe impahla engaphandle kweRiphabliki nokungathathiselwa kukho ngokoMthetho Wentelangeniso;
 - (v) engumhlali futhi enanoma imaphi amalungelo okubamba iqhaza, njengokuba kushiwo esigabeni sama 72A soMthetho Wentela Engenayo, enkampanini elawulwa emazweni angaphandle; kumbe
 - (vi) ngaphansi kwezinhlinzeko zesigatshana 3, uma ekupheleni konyaka wokubuyekeza—
 - (aa) ubengaphansi kweminyaka yobudala engama-65 futhi engenisomali lakhe eliyingodla levele ku-R78 150;
 - (bb) ubeneminyaka yobudala engama-65 kuyaphezulu (kepha engaphansi kwengama-75) futhi engenisomali lakhe eliyingodla levile ku-R121 000; kumbe
 - (cc) ubeneminyaka engama- 75 kumbe ngaphezulu futhi ingenisomali lakhe eliyingodla levile ku- R135 300;
- (g) Ngokwemihlinzeko yesigaba sesi-3, wonke amafa alowo ongasekho abenengenisomali;

- (h) Wonke umuntu ongeyena umhlali ongenisomali yakhe lihlanganise nenzalo evela kumthombomali olapha kwiRiphabliki okusebenza kuwo imihlinzeko yesigaba 10(1)(h) soMthetho Wentela yemali engenayo;
- (i) Wonke umuntu onikwe ifomu lembuyiselo ntela noma ocelwe nguKhomishana ngokubhala ukuthi anike imbuyiselo, noma ngabe imali yakhe engenayo ingakanani noma amarisidi noma unzalo yalayo muntu; kanye
- (j) Wonkewonke ummeli womkhokhintela okukhulunywe ngaye kusukela endinyaneni (a) kuya ku- (i) ngenhla.

3. Abantu okudingekayo ukuba bahambise imbuyiselo yengenisontela

- (1) Umuntu ngokwemvelo kumbe amafa omuntu ongasekho akudingekile ukuba alethe imbuyiselo yengenisontela ngokwendinyana 2(f)(vi) noma (g) uma ingenisomali elingodla lalowo muntu lakhiwe kuphela yingenisomali elichazwe kulesi sigatshana kumbe izigatshana ezilandelalayo:
 - (a) Umholo okhokhwe noma okungenzeka ukhokhwe uvela kumthombomali owodwa ongevile ku-R500 000 futhi intela yabasebenzi isibanjiwe kumbe isidonsiwe ngokwamathebula okubanjelwa amiswe nguKhomishana;
 - (b) Inzalo (ngale kwenzalo yotshalomali olukhululiwe kwintela) evela kumthombomali olapha kwiRiphabliki ongevile—
 - (i) ku- R23 800 lapho kungumuntu wemvelo oneminyaka engevile kwengama-65 ubudala;
 - (ii) ku- R34 500 lapho kungumuntu wemvelo oneminyaka kumbe eyevile kwengama-65 ubudala; kumbe
 - (iii) ku-R23 800 esimweni samafa omuntu ongasekho;
 - (c) Izabelo kanye nomuntu wemvelo ubengeyena umhlali unyaka wonke ka-2019 wokubuyekeza; kanjalo
 - (d) Nemali etholakale kumbe eqongelelwe kutshalomali olukhululiwe enteleni.
- (2) Indinyama (1) ayisebenzi kumuntu ngokwemvelo—
 - (a) okhokhelwe noma ovunyelwe ukuthi athole isibonelelo noma ingaphambilini esigabeni sesi-8(1)(a)(i) soMthetho Wentela Yemali Engenayo ngaphandle kwenani elibuyiseliwe noma ethathwe ngaphambilini njengokuba kuchaziwe esigabeni se-(8)(a)(ii) noma isibonelelo noma imali yangaphambilini okukhulunywe ngayo esigabeni se-8(1)(b)(iii) engadluli ananini elinqunywe ngokufaka isilinganiso ngokwekhilomitha ngendlela eyenziwe lula esazisweni yokulungisa isilinganiso ngokwekhilomitha ngaphansi kwesigaba sesi-(8)(1)(ii) kanye no-(iii) kwebanga elihanjiwe;
 - (b) onikiwe inzuzo enentela echazwe endimeni yesi-7 Yesheduli Yesikhombisa Wentela Yemali Engenayo; noma

- (c) othole noma yinani elingakanani elitholakale ngenxa yemisebenzi eyenziwa ngaphandle kweRiphabhlikhi.

4. Izinkathi okufanele ukuba ngazo imbuyiselo zengenisontela ibe isilethiwe

Imbuyiselo yentela engenayo kufanele ilethwe kungakapheli izithuba ezliandelayo:

- (a) odabeni lwanoma iyiphi Inkampani, ezinyangeni eziyi-12 kusukela ngosuku lapho unyaka wayo wezimali uphela ngalo; noma
- (b) odabeni lwabo bonke abanye abantu (okuhlanganisa abantu bemvelo, amaqongangcebo noma abantu abanamagunya, njengezikhungo noma amagatsha)—
- (i) ngomhla zingama-31 kuMfumfu 2019 noma ngaphambilini uma imbuyiselo ihanjiswe ngobuchwepheshe ngokusizwa yisikhulu sakwa-SARS noma ngemanuwali;
- (ii) ngomhla zizi-4 kuZibandlela 2019 noma ngaphambilini uma imbuyiselo ingahambisani nomkhokhi ntela Wesikhashana futhi ihanjiswe ngokusebenzisa uhlelo lwe-SARS *eFiling*;
- (iii) ngomhlaka- 31 kuMasingana 2020 noma ngaphambi kwawo uma imbuyiselo imayelana nomkhokhintela wesikhashana futhi ihanjiswa uhlelo lwe-SARS *eFiling*; noma
- (iv) lapho ama-akhawunti emukelwe nguKhomishana ngokwemigomo yesigaba sama-66(13A) soMthetho weNtela Yemali Engenayo mayelana nomthamo wonke noma ingxenye yengenisomali lomkhokhi ntela, lawo ma-akhawunti adonswa osukwini olungemuva komhla zingama-28 kuNhlolanja 2019, ezinyangeni eziyisithupha kusukela lapho kwenziwa khona lawo ama-akhawunti.

5. Amafomu ezimbuyiselo zengenisontela okufanele alethwe

Amafomu anqunywe nguKhomishana ukuba asetshenziswe ukuhambisa ingenisontela ayatholakala ngesicelo ngo- *eFiling* noma engatholakala kuwebhusayithi yakwa-SARS ku- www.sarsefiling.co.za.

6. Izindlela zokuhanjiswa kwezimbuyiselo zengenisontela

- (1) Izimbuyiselo zengenisontela kumele—
- (a) esimeni lapho kuyinkampani, zihanjiswa nge-inthanethi ngokusebenzisa uhlelo lwe-SARS *eFiling*;
- (b) abantu bemvelo noma izinqongangceboku, mazihanjiswe —
- (i) zihanjiswa nge-inthanethi ngokusebenzisa uhlelo lwe-SARS *eFiling*; noma

- (ii) ngobuchwepheshe ngokusizwa yisikhulu sakwa-SARS kunoma yiliphi ihhovisi lwakwa-SARS;
- (c) ezikhungo, amabhodi noma amagatsha—
 - (i) ngokuthumela ngeposi ziye kwa-SARS; noma
 - (ii) zihanjiswe ehhovisi lakwa-SARS, ngaphandle kwehhovisi elibhekana nezindaba zezinto eziyiswa kwamanye amazwe nezingeniswa ezweni kuphela.
- (2) U-SARS engavumelana ukuthi umuntu, okudingeka ukuthi ahambise imbuyiselo ngendlela enqunywe esigatshaneni sesi-(1), engahambisa imbuyiselo yakhe ngendlela eyahlukile.