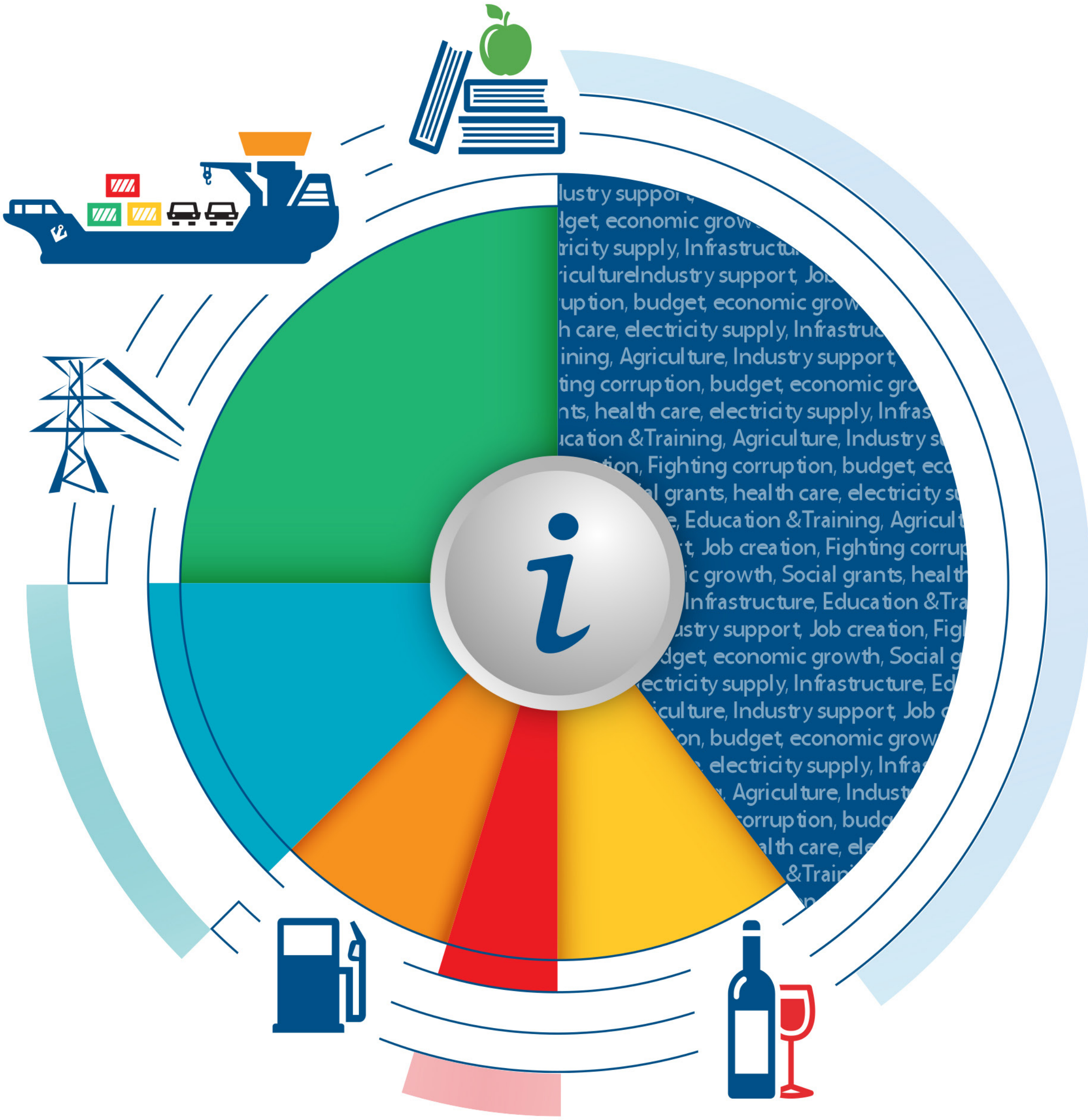
isiZulu



BUDGET

2019 TAX GUIDE

SARS
At Your Service

Lo mhlahlandlela ophathekayo wakwa-SARS wenzelwe ukukunika amazwibela emininingwane esemqoka emayelana nentela, izinhlawulo kanye nezibizo zentela yonyaka 2019/20.

INTELANGENISO: ABANTU-SIQU NAMAQOMANGCEBO

Amazinga okuthela esithuba esisuka ku-1 kuNdasa 2019 kuya ku-28 kuNhlolanja 2020

Abantu-siqu namaqomangcebo akhethekile

Ingeniso Elitheliswayo (R)	Izinga leNtela (R)
0 – 195 850	18% wengeniso elithelayo
195 851 – 305 850	35 253 + 26% wengeniso elithelayo elingaphezu kuka-195 850
305 851 – 423 300	63 853 + 31% wengeniso elithelayo elingaphezu kuka-305 850
423 301 – 555 600	100 263 + 36% wengeniso elithelayo elingaphezu kuka-423 300
555 601 – 708 310	147 891 + 39% wengeniso elithelayo elingaphezu kuka-555 600
708 311 – 1 500 000	207 448 + 41% wengeniso elithelayo elingaphezu kuka- 708 310
1 500 001 nangaphezulu	532 041 + 45% wengeniso elithelayo elingaphezu kuka-1 500 000

Amaqomangcebo ngaphandle kwalawa akhethekile: Izinga leNtela 45%

Ukwephulelwa	
Okokuqala	R14 220
Okwesibili (kwabano-65 nangaphezulu)	R7 794
Okwesithathu (kwabano-75 nangaphezulu)	R2 601

Ubudala	**Umkhawulo Wentela**
Ngaphansi kuka-65 ubudala	R79 000
Abano-65 kuya ngaphansi kuka-75 ubudala	R122 300
Abano-75 kuya phezulu	R136 750

Intela Yesikhashana

Umkhokhintela wesikhashana kuba namuphi umuntu othola elinye ingenisomali kumqashi ongabhalisiwe, noma ingeniso elingewona umholo noma imadlana noma isabelo ngaphambi kwesikhathi ekhokhwa umphathi womuntu lowo. Umuntu loyo akakhokhiswa intela yesithutshana uma lowo muntu engaqhubi bhizinisi futhi ingenisomali lakhe elithelayo –

- lingevi kumkhawulo wentela wangalowo nyaka wentela; noma
- alithole ngenzalo, izabelo, izabelo zasemazweni, ngerenti yokuqashisa ngesakhiwo esimile kanye nomholo ovela kumqashi ongabhalisiwe lizokuba ngu-R30 000 kumbe ngaphansi kulowo nyaka wentela.

Izimbuyiselo zentela yesithutshana eziveza isilinganiso sesamba sengenisomali onyakeni wokubuyekezwa ziyadingeka kulabo abangabakhokhintela yesithutshana.

Amafa Abangasekho awangeni kubakhokhintela besikhashana.

Imihlomulo yokuthatha isamba sesikhwama soMhlalaphansi

Ingeniso Elitheliswayo (R)	Izinga leNtela (R)
0 – 25 000	0% wengeniso elithelayo
25 001 - 660 000	18% wengeniso elithelayo elingaphezu kuka-25 000
660 001 - 990 000	114 300 + 27% wengeniso elithelayo elingaphezu kuka-660 000
990 001 nangaphezulu	203 400 + 36% wengeniso elithelayo elingaphezu kuka-990 000

Imihlomulo yokuthatha isamba sesikhwama soMhlalaphansi iqukethe isamba esivela kwimpesheni, ekulondolozeni impesheni, kwisabelo sikadekle, ukulondolozwa kukadekle noma esikhwameni sezinkokhelo zomhlalaphansi lapho uyithatha (kubandakanya nomyalelo wokudonsa okumayelana nezahlukaniso zomshado).

Intela yomhlomulo wokuthatha isamba sesikhwama somhlalaphansi (isamba x) ilingana –

- nentela ebalwe ngokusetshenziswa kwethebula lentela esilinganisweni sesamba x sesihlanganiswe neminye imihlomulo yokuthatha esikhwameni somhlalaphansi eqongelelwe kusukela ngoNdasa ka-2009,

neqongelelwe kusukela kuMfumfu 2007 kanye nemihlomulo yomehlokaboni eqongelelwe kusuka ngoNdasa ka-2011; kususwe

- intela ekhishwe ngokusetshenziswa kwethebula lentela esilinganisweni sayo yonke imihlomulo yokuthatha esikhwameni somhlalaphansi eqongelelwe kusukela ngoNdasa ka-2009, neqongelelwe kusukela kuMfumfu 2007 kanye nemihlomulo yomehlokaboni eqongelelwe kusuka ngoNdasa ka-2011.

Imihlomulo Yesikhwama Somhlalaphansi noma kamehlokaboni

Ingeniso Elitheliswayo (R)	**Izinga leNtela (R)**
0 – 500 000	0% wengeniso elithelayo
500 001 - 700 000	18% wengeniso elithelayo elingaphezu kuka-500 000
700 001 – 1 050 000	36 000 + 27% wengeniso elithelayo elingaphezu kuka-700 000
1 050 001 nangaphezulu	130 500 + 36% wengeniso elithelayo elingaphezu kuka-1 050 000

Imihlomulo yesamba sesikhwama soMhlalaphansi iqukethe isamba esivela kwimpesheni, ekulondolozeni impesheni, kwisabelo sikadekle, ukulondolozwa kukadekle noma esikhwameni sezinkokhelo zomhlalaphansi noma

esikhwameni somhlalaphansi uma ushona, usudla endala kumbe ekumisweni ngenxa yokufinyelela eminyakeni yobudala engama-55, ngenxa yokugula, ingozi, ukulimala, ukuxhwala, ukudilizwa noma ukumiswa kwelungelo lokuhweba lomqashi.

Imihlomulo kamehlokaboni iqukethe isamba esivela kumqashi noma esihlelwe nomqashi ngenxa yokudilizwa, ukumiswa kwenkontileka, ukulahlekelwa, ukuchithwa, ukuhoxiswa noma ukuguqulwa kwesimo sokuqashwa komuntu noma somsebenzi wakhe.

Intela yomhlomulo wesamba sesikhwama somhlalaphansi kanye nekamehlokaboni (okuyisamba noma imihlomulo engumehlokaboni Y) ilingana –

- nentela ehlonzwe ngokusetshenziswa kwethebula lentela kwisilinganiso sesamba esingu-Y kuhlanganiswa nayo yonke imihlomulo yesamba sesikhwama somhlalaphansi esiqongelelwe kusuka ngoMfumfu 2007 kanye nemihlomulo yokuthatha Isamba sesikhwama somhlalaphansi esiqongelelwe kusuka ngoNdasa 2009 kanye nayo yonke iminye imihlomulo yomehlokaboni eqongelelwe kusuka ngoNdasa 2011; kususwe
- nentela ekhishwe ngokusetshenziswa kwethebula lentela esilinganisweni sayo yonke imihlomulo

yokuthatha esikhwameni somhlalaphansi eqongelelwe andukuba kube nesamba Y kusukela ngoMfumfu 2007 kanye nayo yonke imihlomulo yokuthatha isamba esikhwameni somhlalaphansi eqongelelwe kusuka kuNdasa ka-2009 kanye nayo yonke imihlomulo yomehlokaboni eqongelelwe ngaphambi komhlomula Y kusuka ngoNdasa ka-2011.

Izabelo

Izabelo ezitholwe ngabantu abavela ezinkampanini zaseNingizimu Afrika imvamisa zivamise ukuxolelwa kwintelangeniso, kepha intelazabelo (dividends tax) esezingeni lika-20% ibanjwa yizikhungo ezikhokha lezo zabelo kubantu buqobo. Izabelo ezitholwe ngumhlali waseNingizimu Afrika zisuka kwi-REIT (izinkampani ezigunyaziwe nezisohlwini lwezinkampani ezingabanini zakhiwo) zona ziyatheliswa intelangeniso kanti abangebahlali bethole lezi zabelo bona babhekene nentelazabelo.

Izabelo Zasemazweni

Iningi lezabelo zasemazweni ezitholwe ngabathile zivela ezinkampanini zasemazweni (ukuba namasheya angaphansi kuka-10% enkampanini yasemazweni) ziyathelelwa ngezinga eliphezulu okuyilona elisebenzayo lika-20%.

Akukho kubanjelwa okuvunyelwe ezindlekweni zokukhiqiza izabelo zasemazweni.

Ukuxegiselwa kwenzalo

- Inzalo evela emthonjeni oseNingizimu Afrika ezuzwe ngumuntu wemvelo ongaphansi kuka-65 ubudala, efinyelela ku-R23 800 ngonyaka, neyabantu abangaphezu kuka-65 ubudala, efinyelela ku-R34 500 ngonyaka, kayitheliswa.
- Inzalo ixegiselwe uma izuzwe ngongemhlali ongekho ngesiqu eNingizimu Afrika okungenani izinsuku ezili-181 esithubeni sezinyanga ezili-12 andukuba inzalo yakhelane futhi isikweletu okuvela kuso inzalo singekaxhumani ngokuphelele nendawo emileyo yokuhweba eNingizimu Afrika.

Ukubanjelwa

Izinkokhelo zesikhwama somhlalaphansi

Isamba semali efakwe esikhwameni sempesheni, sikadekle kanye nesomhlalaphansi onyakeni wokubuyekeza siyabanjelwa ngamalungu alezo zikhwama. Imali ekhokhwe ngabaqashi kanye nemihlomulo eyongeziwe ethelayo kuthathwa njengezinkokhelo ezenziwe ngabasebenzi siqu sabo. Ukubanjelwa lokho kugcina ku-27.5% womholo ngenhloso ye-PAYE noma ingeniso elithelayo (kokubli kushiya ngaphandle isamba esiphuma esikhwameni somhlalaphansi kanye nemihlomulo yomehlokaboni). Ngaphezu kwalokho, ukubanjelwa kugcina emkhawulweni ka-R350 000 noma u-27.5% wengeniso elitheliswayo, ngaphambi kokufakwa kwenzuzo yengqalabhizinisi etheliswayo. Ezinye izinkokhelo ezidlulele kule mikhawulo ziyodluliselwa ngokushesha onyakeni olandelayo wokubuyekeza futhi ziyothathwa njengezikhokhwe ngonyaka olandelayo. Isamba esidluliselwe sincishiswa ngokukhokhwe kanye nesamba somhlalaphansi kanye nezinkokhelo zanyanga zonke zesikhwama somhlalaphansi.

Izindleko zezokwelashwa nezokukhubazeka

Ukuze bahlonze intela okumele ikhokhwe, abantu bavunyelwe ukubamba –

- izinkokhelo zanyanga zonke zesikhwama sezempilo (ukuxegiselwa kwentela okubizwa ngomhlomulo wentela wezinkokhelo zesikhwama sezokwelapha) ezifinyelela ku-R310 kubantu ababili bokuqala abakhokhelwe kuleso sikhwama sezokwelashwa kanjalo no-R209 kulowo ongumhlomuli owengezayo; futhi
- ezimweni lapho –
  - kungumuntu oneminyaka engaphezu kwengama-65 ubudala, noma uma umuntu yena uqobo, owakwakhe, umntwana wakhe bengabantu abaphila nokukhubazeka, basusa u-33.3% wesamba sezindleko zezokwelashwa ezikhokhiwe kanye nezithwalwe ngumuntu buqobo kanye nesamba okungaso izinkokhelo zesikhwama sezokwelashwa ezikhokhiwe ngumuntu zidlula ngokuphindwe ka-3 umhlomulo wentela wezindleko zesikhwama sezempilo walowo nyaka wentela; noma;
  - komunye umuntu, u-25% omunye umuntu buqobo, kube ngu-25% wesamba esilingana nesamba sezindleko zezokwelashwa ezifanelekile

nezithwalwe nguye kanjalo nesamba okuyisona Izinkokhelo zesikhwama sezempilo ezikhokhwe ngumuntu zidlulela ngokuphindwe ka-4 emhlomulweni wezentela wezindleko zesikhwama sezempilo, kuthiyeka esambeni esidlula ngo-7.5% wengeniso elitheliswayo (kushiya ngaphandle imihlomulo yesamba kanye neyomehlokaboni).

Iminikelo

Ukubanjelwa okumayelana neminikelo eya ezinhlanganweni ezizuzisa umphakathi yona ikhawuleka ku-10% wengeniso elithelayo (kushiya ngaphandle isamba somholo esiphuma esikhwameni somhlalaphansi kanye nemihlomulo kamehlokaboni). Isamba seminikelo esidlula ku-10% wengeniso elithelayo sithathwa njengomnikelo ofanelekile onikwe Inhlangano ezuzisa umphakathi onyakeni olandelayo wentela.

Izimalisabelo

Izimalisabelo kanye nemali oyinikwa ngaphambili

Lapho ozitholayo ephoqelekile ukuba achithe ubusuku obubodwa ekude nendawo yakhe evamile yokuhlala ngenxa yebhizinisi futhi indawo yokuhlala okukhishwe ngayo leso sabelo ilapha eNingizimu Afrika futhi imalisabelo noma imali oyinikwa ngaphambili ikhishwe ukuze

akhokhele—

- ukudla kanye nezindleko zokwenzeka ohambweni, isamba esingu-R435 ngosuku sibonakala njengesicithiwe;
- Izindleko zokwenzeka ohambweni kuphela; isamba sika-R134 usuku ngalunye engena ngaphansi kwalesi sikhathi ibukeka njengechithiwe

Lapho indawo yokuhlala ekhishelwe imalisabelo ingekho lapha eNingizimu Afrika, kuba nemali ethile ebukeka njengechithiwe ngezwe ngalinye. Imininingwane yaleso naleso samba ishicilelwe kusizindalwazi sakwa-SARS ngaphansi kwezaziso zika-2019 zakwa-Legal Counsel /Secondary Legislation/Income Tax Notices.

Imalisabelo Yokuhambela

Amanani ngekhilomitha ngalinye, angasetshenziselwa ukubala ukubanjelwa okuvunyelwe okumayelana nokuhambela kwezebhizinisi kuqhathaniswa nemalisabelo noma imali ekhishwa ngaphambili lapho izindleko ngqo zingafakelwanga sicelo, libalwa ngokusebenzisa leli thebula elilandelayo:

Inani lesithuthi (kuhlangene ne-VAT) (R)	Izindleko ezingaguquki (R p.a.)	Izindleko zikaphethilom u (c/km)	Izindleko Zokunakekela (c/km)
0 - 85 000	28 352	95.7	34.4

85 001 - 170 000	50 631	106.8	43.1
170 001 - 255 000	72 983	116.0	47.5
255 001 - 340 000	92 683	124.8	51.9
340 001 - 425 000	112 443	133.5	60.9
425 001 - 510 000	133 147	153.2	71.6
510 001 - 595 000	153 850	158.4	88.9
Okwedlula u-595 000	153 850	158.4	88.9

Qaphela:

U-80% wezabelo zokuhambela kufanele ubandakanywe emholweni womsebenzi ngenhloso yokubala i-PAYE. Izinga lamaphesenti lincishiswa libe ngu-20% uma umqashi enelisekile ukuthi okungenani u-80% wezikhawu zokusebenza kwemoto onyakeni wentela kuzokuba maqondana nokwebhizinisi.

Akukho zindleko zikaphethilomu ezingafakelwa isicelo sokukhokhelwa uma umsebenzi engazange azithwale ngokugcwele ezikaphethilomu osetshenziswe emotweni futhi akukho zindleko zokunakekela ezingafakelwa isicelo sokukhokhelwa uma umsebenzi engazithwalanga ngokugcwele izindleko zokunakekela isithuthi (isib. uma isithuthi singaphansi kohlelo lokunakekela).

Izindleko ezingaguquki kufanele zincishiswe ngohlelo lokukhokha ngaphambilini i-pro-rata uma isithuthi sisetshenziselwa izinhlelo zebhezinisi isikhathi esingaphansi

konyaka ogcwele.

Ibanga ngqo elihanjiwe onyakeni wentela kanye namabanga ahanjwe ngenhloso yebhizinisi nokufakazelwa yi-logbook kusetshenziselwa ukuhlonza izindleko ezingafakelwa isicelo sokukhokhelwa ngaphansi komhlomulo wokuhambela.

Omunye umgudu:

Lapho imalisabelo noma imali oyinikwa ngaphambili kuncike ebangeni ngqo elihanjwe umsebenzi ngehloso yokuyokwenza umsebenzi, akukho ntela ethelwayo kwimalisabelo umqashi asikhokhela umsebenzi kuze kube sezingeni lika-361 wamasenti ngekhilomitha, akukhatheleki ukuthi isithuthi sinanani lini. Nokho-ke lomgudu omunye awukho uma ezinye izinkokhelo ezingumholo noma imalisabelo (ngale kwezindleko zomgwaqo nezokupaka) uzithole kumqashi ngokuhambisana nokusebenzisa isithuthi.

Okunye ukubanjelwa

Ngale kokubanjelwa okubalulwe ngenhla umuntu angafaka isicelo sokukhokhelwa akubanjelwe ngokuhambisana nengenisomali noma imalisabelo ezimweni ezithile ezibalekayo, isib. izikweletu ezingakhokheleki uma kukhulunywa ngomholo.

Imihlomulo Eyongeziwe

Izimoto Zomqashi

- Inani elithelayo liba ngu-3.5% wenani elibaliwe (izindleko ezingukheshi kubandakanya ne-VAT) ngenyanga ngesithuthi ngasinye. Lapho isithuthi–
    - singaphansi kohlelo lokunakekela lapho umqashi esithenga inani elithelayo liba ngu-3.25% wenani elibaliwe; noma
    - sitholwe ngumqashi ngaphansi kwesivumelwano sokusiselana inani elithelayo liba yizindleko ezithwalwe ngumqashi ngaphansi kwesivumelwano sokusiselana zihlanganiswe nezindleko zikaphethilomu.
- U-80% wemihlomulo eyongeziwe kufanele ibandakanywe emholweni womsebenzi ngenhloso yokubala i-PAYE. Izinga lamaphesenti lincishiswa libe ngu-20% uma umqashi enelisekile ukuthi okungenani u-80% wezikhawu zokusebenza kwemoto onyakeni wentela kuzokuba maqondana nokwebhizinisi.
- Lapho kubuyekezwa imihlomulo eyongeziwe yonyaka wentela iyancishiswa ngokwezinga-nani (ratio) lamabanga ahanjiwe ngezinhloso zebhizinisi (nokufakazelwa nge-logbook) zihlukaniswe ngebanga ngqo elihanjiwe onyakeni wentela.

- Lapho kubuyekezwa okunye ukuxegiselwa maqondana nezindleko zelayisense, zomshwalense, zokulungisa kanye nezikaphethilomu uma lezo zindleko ngokugcwele zithwalwe ngumsebenzi futhi izindlela ezihanjwe ngokuzuzisa umuntu luqobo zisekelwe nge-logbook.

Imalimboleko engenanzalo noma enenzalo encane

Okuphuma uma ususa inzalo ebizwe ngezinga elisemthethweni kanye nesamba ngqo senzalo ebiziwe, kufanele kubandakanywe engenisweni-ngodla.

Izindawo zokuhlala

Inani lemihlomulo eyongeziwe ezokuhlanganiswa nesamba-ngodla sengeniso ingephansi kunayo yonke imihlomulo ebalwe ngokusebenzisa itulo-kubala (formular) noma izindleko zomqashi uma umqashi engenabo ubunikazi obugcwele bendawo yokuhlala.

Itulo-kubala lizosebenza uma indawo yokuhlala ingeyomsebenzi, kepha kalisebenzi uma kuyindawo yokuncebeleka eqashwe ngumqashi ezikhungweni angaxhumene nazo.

INTELANGENISO: IZINKAMPANI

ImiNyakamali ephela nganoma yiluphi usuku phakathi kuka-1 kuMbaso 2019 no-31 kuNdasa 2020

Uhlobo	Izinga leNtela (R)
Izinkampani	28% wengeniso elithelayo

INTELANGENISO: EMABHIZINISINI AMANCANE

ImiNyakamali ephela nganoma yiluphi usuku phakathi kuka-1 kuMbaso 2019 no-31 kuNdasa 2020

Ingeniso Elitheliswayo (R)	Izinga leNtela (R)
0 – 79 000	0% wengeniso elithelayo
79 001 – 365 000	7% wengeniso elithelayo elingaphezu kuka-79 000
365 001 – 550 000	20 020 + 21% wengeniso elithelayo elingaphezu kuka-365 000
550 001 nangaphezulu	58 870 + 28% wengeniso elithelayo elingaphezu kuka-550 000

INTELANZUZO KUMABHIZINISI AMANCANE

ImiNyakamali ephela nganoma yiluphi usuku phakathi kuka-1 kuNdasa 2019 no-29 kuNhlolanja 2020

Inzuzo Etheliswayo (R)	Izinga leNtela (R)
0 – 335 000	0% wenzuzongodla etheleyo
335 001 – 500 000	1% wenzuzongodla etheleyo engaphezu kuka-335 000
500 001 – 750 000	1 650 + 2% wenzuzongodla etheleyo engaphezu kuka-500 000
750 001 nangaphezulu	6 650 + 3% wenzuzongodla etheleyo engaphezu kuka-750 000

UKUSEBENZA KOKUTHELISA EZINDAWENI ZOKUHLALA

Abahlali batheliswa engenisweni labo lasemhlabeni jikelele, ngaphansi kwemibandela yokuxegiselwa okuthile. Umgomo ovamile ngukuthi intela yasemazweni engenisweni elitholakale emazweni ivunyelwe njengomhlomulo enteleni ekhokhwa eNingizimu Afrika. Lokhu kusebenza kubantu-siqu, ezinkampanini, kuma-close corporations, kumaqomangcebo kanye nasemafeni.

UKUTHELISWA KWEMALINZUZO

Imalinzuzo eze ngokudedela impahla iyabandakanyeka engenisweni elithelayo.

Izinga eliseqhulwini lentela:

Abantu-siqu namaqomangcebo akhethekile	18%
Izinkampani	22.4%
Amanye Amaqomangcebo	36%

Izimo ezidala ukudedelwa kwempahla zibandakanya ukuthengisa, ukunikela, ukusiselana, ukuphunza, ukufa kanye nokufuduka. Okulandelayo yizimo ngqo ezingafakwa:

- Inzuzo noma ukulahlekelwa okungaba ngu-R2 million lapho kudedelwa indawo yokuhlala eyisisekelo;
- Impahla eningi oyisebenzisela ubuwena;
- Imihlomula yomhlalaphansi;
- Izinkokhelo mayelana nemishwalense yethuba elide;
- Ukungafakwa kwenzuzomali noma kwempunzamali okufika ku-R40 000 kunikwa abantu-siqu kanye namaqomangcebo akhethekile;
- Ukungafakwa kwamabhizinisi amancane kwemalinzuzo kubantu (okungenani abaneminyaka engu-55 ubudala) okufika ku-R1.8 million uma kudedelwa ibhizinisi elincane linenani lasezimakethe elifika ku-R10 million;

kuthi

- Esikhundleni sokuxegiselwa ngonyaka, ukuxegiselwa okubekelwe abantu kungu-R300 000 onyakeni okushonwe ngawo.

INTELAZABELO

Intelazabelo yintela engujuqu esezingeni lika-20% wezabelo ezikhokhwe yinkampani enobuhlali (Resident) kanye nengenabuhlali (non-resident) maqondana namasheya asohlwini lwe-JSE. Izabelo zixegiselwa intela uma umnini kuyinkampani yaseNingizimu Afrika, kuyisikhwama somhlalaphansi kumbe omunye umuntu oxegiselwe. Abanini bezabelo abangabahlomuli abangebahlali bangahlomula ezingeni lentela elincishisiwe ezimweni ezithile ezimbalwa. Intela kumele ibanjwe yizinkampani ezikhokha izabelo ezithelayo noma abangeneleli ababhalisiwe esimweni lapho izabelo ziphuma kumasheya asohlwini. Intela etheliswa izabelo ngokwesihawu (ngale kwemali ezwayo) ikhokhwa futhi ithwalwa yinkampani edalula nekhokha izabelo.

ENYE INTELA EBOPHEZELAYO

Ezimweni ezimbalwa izinga lentela elisebenzayo lingancishiswa ngokuhambisana nesivumelwano sentela phakathi kwezwe lokuzinza kwalowo ongemhlali.

Inzuzobunini (Royalties)

Intela engujuqu ezingeni elingu-15% iyabizwa esambeni senzuzobunini (royalties) esiphuma emthonjeni waseNingizimu Afrika nesikhokhelwa abangebahlali.

Inzalo

Intela engujuqu ezingeni lika-15% iyabizwa enzalweni ephuma emthonjeni oseNingizimu Afrika uma ikhokhelwa ongemhlali. Inzalo iyaxegiselwa uma ikhokhwa nayinoma ngeyiphi ingxenye kahulumeni waseNingizimu Afrika, ibhange kumbe uma isikweletu sibhaliswe ekushintshisaneni okugunyaziwe.

Abadlali namaciko basemazweni

Intela engujuqu engu-15% iyabizwa kwisamba-ngodla esikhokhelwa ongemhlali ngemisebenzi ayenze eNingizimu Afrika njengeciko kumbe umdlali.

Ukudedela impahla engenakunyakaziswa

Intela yesithutshana iyabanjwa egameni lomdayisi wempahla engenakunyakaziswa ongemhlali eNingizimu Afrika, nezokwelekwa enteleni ejwayelekile ebizwa kulabo abangebahlali. Intela ezokubanjwa ezinkokhelweni zalabo abangebahlali isezingeni lika-7.5% kumuntu ongemhlali, u-10 enkampanini engenabuhlali kanye no-15% kwiqomangcebo (trust) elingenabuhlali elithengisa ngempahla engenakunyakaziswa .

EZINYE IZIBIZO NEZINHLOBO ZENTELA

Intelantengo (VAT)

I-VAT iyabizwa ngezinga elivamile lika-15% kubasabalalisi bempahla nemisebenzi okwenziwa ngabathengisi abagunyaziwe.

Umthengisi odayisa ngezinto ezithelayo ezenza ngaphezulu kwe-R1 million ngonyaka kufanele azibhalisele i-VAT. Umthengisi odayisa izinto ezithelayo ezingaphezu kuka-R50 000 kepha zingevi ku-R1 million ngonyaka angafaka isicelo sokuzibhalisa ngokuvolontiya. Eminye imikhiqizo ifakwe ngaphansi kohlelo lokungabi nantela kumbe zingafakelwa i-VAT.

Isibizo Sokudlulisela (Transfer Duty)

Isibizo Sokudlulisela siyakhokhwa ngalamazinga alandelayo uma ukuhwebelana kungekho ngaphansi kwe-VAT -

Ukuthenga isakhiwo kwabantu bonke:

Inani lesakhiwo (R)	Izinga
0 – 900 000	0%
900 001 – 1 250 000	3% wenani elingaphezu kuka-R900 000
1 250 001 – 1 750 000	R10 500 + 6% wenani elingaphezu kuka-R 1 250 000
1 750 001 – 2 250 000	R40 500 + 8% wenani elingaphezu kuka-R 1 750 000
2 250 001 – 10 000 000	R80 500 +11% wenani elingaphezu kuka-R2 250 000
10 000 001 nangaphezulu	R933 000 + 13% wenani elingaphezu kuka-R10 000 000

Intelamafa (Estate Duty)

Intelamafa ihlawuliswa empahleni yabahlali kanye nasempahleni yaseNingizimu Afrika yabangebahlali bese kususwa okubanjwayo okuvumelekile. Intelo ihlawuliswa enanini elitheliswayo lamafa ngenani elingu-20% ku-R30 million wokuqala, bese kuba ngenani lika-25% ngaphezulu kuka-R30 million.

Ukubanjelwa okuyisisekelo okungu-R3.5 million kuvunyelwe lapho kuhlonzwa ukufaneleka kwamafa ukukhokha intelamafa kanye nokufaneleka ukubanjelwa kwezikweletusibopho, iminikelo eya ezinhlanganweni ezizuzisa umphakathi kanye nezindlu ezizosalela owakwakhe ophilayo.

Intelaminikelo (Donations Tax)

- Intelaminikelo ibizwa ngezinga elimi ndawonye elingu-20% wenani lempahla enikelwayo engevile ku-R30 million, nangezinga elingu-25% enanini elingaphezulu kuka-R30 million.
- U-R100 000 wokuqala wempahla enikelwayo onyakeni ngamunye ngumuntu nje alitheliswa intelaminikelo.
- Uma kungumkhokhintela ongeyena umuntu nje, iminikelo exegiselwe igcina ngezipho nje ezingevi enanini eliphelele lika-R10 000 ngonyaka.

- Ukudedelelana impahla okuphakathi kwabaganeneyo kanye naphakathi kwamaqembu ezinkampani zaseNingizimu Afrika kanjalo neminikelo eya ezinhlanganweni ezithize ezizuzisa umphakathi kuxegiselwe intelaminikelo.

Intela Yokudlulisela Izibambiso

Intela ibizwa ngezinga elingu-0.25% ekudlulisweni kwezibambiso ezibhalisiwe noma ezingabhalisiwe. Amasekhurithi-mnotho akhiwe ngamasheya ezinkampanini kumbe inzalo etholwa ngamalungu kwi-close corporation.

Intela ngokuhamba ngebhanoyi Emazweni Omhlaba

Ngu-R190 kumgibeli ngamunye ohamba ngebhanoyi eliya emazweni ngaphandle kwaya eBotswana, eLesotho, eNamibhiya, naseSwatini, nokulapho kubiza intela ka-R100.

Izibizo Zokuthuthukisa Amakhono

Izibizo zokuthuthukisa amakhono zikhokhwa ngumqashi ezingeni elingu-1% wesamba somholo awukhokhela abasebenzi. Abaqashi abaholela ngaphansi kwesamba esingu-R500 000 baxegiselwe ekukhokheni Isibizo Sokuthuthukisa Amakhono.

Izinkokhelo Zomshwalense Wokungasebenzi

Izinkokhelo zomshwalense wokungasebenzi zikhokhwa nyanga zonke ngumqashi ngaphansi kohlelo oludinga u-1% wezinkokhelo zomqashi no-1% wezinkokhelo zomsebenzi, kususelwa emholweni wabasebenzi ongaphansi kwesamba semali esithile.

Abaqashi abangabhalisiwe kwi-PAYE noma ku-SDL kufanele bakhokhe izinkokhelo kuKhomishana Wemishwalense Yabangasebenzi.

AMAZINGA ENZALO AKWA-SARS

Izinga lenzalo (kusukela mhla- 1 kuZibandlela 2018)	**Izinga**
Imihlomulo eyongeziwe- imalimboleko engenanzalo noma enenzalo encane (izinga elisemthethweni)	7.75% ngonyaka
Izinga lenzalo (kusuka ngo- 1 kuNdasa 2019)	**Izinga**
Ukukhokhwa kwentela emva kwesikhathi noma ngaphansi kwenani elibekiwe	10.25% ngonyaka
Ukubuyiselwa kwemali ekhokhwe ngaphezulu kuntela yesikhashana	6.25% ngonyaka
Ukubuyiselwa kwentela lapho ukudlulisela udaba kuphumelele noma kugunyazwe ngu-SARS	10.25% ngonyaka
Ukubuyiselwa kwe-VAT emva kwesikhathi esibekiwe	10.25% ngonyaka
Ukukhokha i- VAT ngemva kwesikhathi	10.25% ngonyaka
Ukuthelisa neNtelo	10.25% ngonyaka

Okuqokonyisiwe **kuSabiwomali**

Ukulungiswa kwezaphulelo zentelangeniso ukuze kunyuke **umkhawulo wentela kubantu**

Izibizo zokusamafutha okujwayelekile kuzokwenyuka ngamasenti ayi-15 ilitha ngayinye bese kuthi **isibizo sesikhwama esibhekelela izingozi zomgwaqo** sona sinyuke ngamasenti ama-5 ilitha ngayinye mhla zi-3 kuMbasa 2019

Izibiso sokubasela umlilo okunekhabhoni kube amasenti ayi-9 ilitha ngayinye kuphethilomu kanye namasenti ayi-10 ilitha ngayinye kudizili okuzokwethulwa kusukela mhla zi-5 kuNhlangulana 2019

Kunyuke intelo yemikhiqizo kagwayi kanye notshwala