



ISABIWOMALI

2020

ISIQONDISO SENTELA

Lo mhlahlandlela ophathekayo wakwa-SARS wenzelwe ukukunika amazwibela eminingwane esemqoka emayelana nentela, izinhlawulo kanye nezibizo zentela yonyaka 2020/21.

INTELANGENISO: ABANTU-SIQU NAMAQOMANGCEBO

Amazinga okuthela esithuba esisuka ku-1 kuNdasa 2019 kuya ku-28 kuNhlolanja 2021:

Abantu siqu namaqomangcebo akhethekile

| Ingeniso Elitheliswayo (R) | Izinga leNtela (R) |
|-----------------------------------|--|
| 1 – 205900 | 18% wengeniso elitheliswayo |
| 205 901 – 321 600 | 37 062 + 26% wengeniso elitheliswayo elingaphezulu kuka-205 900 |
| 321 601 – 445 100 | 67 144 + 31% wengeniso elitheliswayo elingaphezulu kuka-321 600 |
| 445 101 – 584 200 | 105 429 + 36% wengeniso elitheliswayo elingaphezulu kuka-445 100 |
| 584 201 – 744 800 | 155 505 + 39% wengeniso elitheliswayo elingaphezu kuka-584 200 |
| 744 801 – 1 577 300 | 218 139 + 41% wengeniso elitheliswayo elingaphezu kuka-744 800 |
| 1 577 301 nangaphezulu | 559 464 + 45% wengeniso elitheliswayo elingaphezu kuka-1 577 300 |

Amaqomangcebo ngaphandle kwalawa akhethekile: Izinga

IleNtela 45%

Izaphulelo

| | |
|--|---------|
| Okokuqala | R14 958 |
| Okwesibili (kwabano-65 nangaphezulu) | R8 199 |
| Okwesithathu (kwabano-75 nangaphezulu) | R2736 |

Ubudala

| |
|---------------------------|
| Ngaphansi kuka-65 ubudala |
| 65 nangaphansi kuka-75 |
| Abano-75 nangaphezulu |

Umkhawulo Wentela

| |
|---------|
| R83 100 |
| R128650 |
| R143850 |

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 yesikhashana 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 wokubuyezwa ziyadingeka kulabo abangabakhokhintela yesithutshana.

Amafa Abangasekho awangeni kubakhokhintela besikhashana.

Imihlomulo yokuthatha isamba sesikhwama

| Ingeniso Elitheliswayo (R) | Izinga leNtela (R) |
|----------------------------|--|
| 1 – 25 000 | 0% wengeniso elitheliswayo |
| 25 001 - 660 000 | 18% wengeniso elitheliswayo elingaphezu kuka-25 000 |
| 660 001 - 990 000 | 114 300 + 27% wengeniso elitheliswayo elingaphezu kuka-660 000 |
| 990 001 nangaphezulu | 203 400 + 36% wengeniso elitheliswayo elingaphezu kuka-990 000 |

Imihlomulo yokuthatha isamba sesikhwama soMhlalaphansi iqukethe lokhu 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, sihlanganiswe 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 Elitheliswa (R) | Izinga leNtela (R) |
|--------------------------|---|
| 1 – 500 000 | 0% wengeniso elitheliswa |
| 500 001 - 700 000 | 18% wengeniso elitheliswa 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 kuhlenganiswa 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 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. 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 kuR34 500 ngonyaka, kayitheliswa.

Inzalo ixegiselwe uma izuzwe ngongemhlali ongekho ngesiqu eNingizimu Afrika okungenani izinsuku ezili-183 esithubeni sezinyanga ezili-12 andukuba inzalo yakhelane futhi isikweletu okuvela kuso inzalo singekaxhumani ngokuphelele nendawo emileyo yokuhweba eNingizimu Afrika, yona ayitheliswa.

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 elitheliswayo (kokubili 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 onyakeni olandela loyo 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 R319 kubantu ababili bokuqala abakhokhelwe kuleso sikhwama sezokwelashwa kanjalo no-R215 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 elitheliswayo sithathwa njengomnikelo ofanelekile onikwe inhlango ezuzisa umphakathi onyakeni olandelayo wentela.

Izimalisabelo

Izimalisabelo kanye nemali oyinikwa ngaphambili yokuphila

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

- ukudla kanye nezindleko zokwenzeka ohambweni, isamba esingu-R452 ngosuku sibonakala njengezisetshenziwe
- Izindleko zokwenzeka ohambweni kuphela; isamba sika-R139 usuku ngalinye, ezingena ngaphansi kwalesi sikhathi, zithathwa njengezisetshenziwe

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

Imalisabelo Yokuhambela

Amanani ngekhilomitha ngalinye, angasetshenziselwa ukubala ukubanjelwa okuvunyelwe okumayelana nokuhambela kwezebhizinisi kuqhathaniswa nemalisabelo noma lapho izindleko ngqo zingafakelwanga sicelo, abalwa ngokusebenzisa leli thebula elishicilelwe kusizindalwazi sakwa-SARS esithi www.sars.gov.za, ngaphansi kwezaziso ze-Legal Counsel / Secondary Legislation / Income Tax Notices / ukungashintshwa kwesilinganiso ngekhilomitha uma kukhulunywa ngezimoto.

Qaphela:

U-80% wezabelo zokuhambela kufanele ubandakanywe emholweni womsebenzi ngenhloso yokubala i-PAYE. Izinga lamaphesenti lincishiswa libe ngu-20% uma umqashi enlisekile 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 zinciphiswe ngohlelo lokukhokha ngaphambilini i-pro-rata uma isithuthi sisetshenziselwa izinhlelo zebhezini 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 isisebenzi ngenhloso yokuyokwenza umsebenzi, akukho ntela ethelwayo kwimalisabelo umqashi asikhokhela isisebenzi kuze kube sesilinganisweni kusizindalwazi sakwa-SARS esithi www.sars.gov.za, ngaphansi kwezaziso ze-Legal Counsel / Secondary Legislation/ Income Tax Notices / ukungashintshwa kwesilinganiso ngekhilomitha uma kukhulunywa ngezimoto, noma ngabe leyo moto ibiza malini.

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 kubuyezwa imihlomulo eyongeziwe yonyaka wentela iyancishiswa ngokwezinga-nani (ratio) lamabanga ahanjiwe ngezinhloso zebhizinisi (nokufakazelwa nge-log-book) zihlukaniswe ngebanga ngqo elihanjiwe onyakeni wentela
- Lapho kubuyezwa 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 ngezanga elisemthethweni kanye nesamba ngqo senzalo ebiziwe, kufanele kubandakanywe engenisweni-ngodla.

Izindawo zokuhlala

Inani lemihlomulo eyongeziwe ezokuhlenganiswa 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 yokuncebeka eqashwe ngumqashi ezikhungweni angaxhumene nazo.

INTELANGENISO: IZINKAMPANI

ImiNyakamali ephela nganoma yiluphi usuku phakathi kuka-1 kuMbaso 2020 no-31 kuNdasa 2021

| Uhlobo | Izinga leNtela (R) |
|---------------|-----------------------------|
| Izinkampani | 28% wengeniso elitheliswayo |

INTELANGENISO: IZINKAMPANI EZINCANE

ImiNyakamali ephela nganoma yiluphi usuku phakathi kuka-1 kuMbaso 2020 no-31 kuNdasa 2021

| Ingeniso Elithelisiwayo (R) | Izinga leNtela (R) |
|-----------------------------|--|
| 1 – 83 100 | 0% wengeniso elithelisiwayo |
| 83 101 – 365 000 | 7% wengeniso elithelayo elingaphezu kuka-83 100 |
| 365 001 – 550 000 | 19 733 + 21% wengeniso elithelisiwayo elingaphezu kuka-365 000 |
| 550 001 nangaphezulu | 58 870 + 28% wengeniso elithelisiwayo elingaphezu kuka-550 000 |

INTELANZUZO KUMABHIZINISI AMANCANE

ImiNyakamali ephela nganoma yiluphi usuku phakathi kuka-1 kuNdasa 2020 no-28 kuNhlolanja 2021

| Inzuzo Ethelisiwayo (R) | Izinga leNtela (R) |
|-------------------------|--|
| 1 – 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 esisekelo
- Impahla eningi oyisebenzisela ubuwena
- Imihlomula yomhlalaphansi
- Izinkokhelo mayelana nemishwalense yesikhathi eside
- 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 elevile ku-R10 million
- 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 umniningu 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

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

Ukudedela impahla engenakunyakaziswa

Intelala yesithutshana iyabanjwa egameni lomdayisi wempahla engenakunyakaziswa ongemhlali eNingizimu Afrika, nezokweleka enteleni ejwayelekile ebizwa kulabo abangebahlali. Intelala 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 ZENTELE

Intelantengo (VAT)

I-VAT iyabizwa ngezinga elivamile lika-14% kubasabalalisi bempahla nemisebenzi okwenziwa ngabathengisi abagunyaziwe.

Umthengisi odayisa izinto ezithelayo ezingaphezu kuka-R1 million ngonyaka angafaka isicelo sokubhalisela intelantengo (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 (Estate Duty)

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

Ukuthenga isakhiwo kwabantu bonke:

| Inani lesakhiwo (R) | Izinga |
|-------------------------|--|
| 1 – 1 000 000 | 0% |
| 1000001–1375000 | 3% wenani elingaphezu kuka-R1 000 000 |
| 1375001–1925000 | R11 250 + 6% wenani elingaphezu kuka-R 1 375 000 |
| 1925001–2475000 | R44 250 + 8% wenani elingaphezu kuka-R 1 925 000 |
| 2475001–11000000 | R88 250 +11% wenani elingaphezu kuka-R2 475 000 |
| 11 000 001 nangaphezulu | R1 026 000 + 13% wenani elingaphezu kuka-R11 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 ngezanga elimi ndawonye elingu-20% wenani lempahla enikelwayo engevile ku-R30 million, nangezanga 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 ngeziphondo 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 ngezanga elingu-0.25% ekudlulisweni kwezibambiso ezibhalisiwe noma ezingabhalisiwe. Izibambiso zibandakanya amasheya 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 1% wezinkokhelo zomqashi no-1% wezinkokhelo zomsebenzi, kususelwa emholoweni 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 kuNhlolanja 2020) | Izinga |
|---|----------------|
| Imihlomulo eyongeziwe- imalimboleko engenanzalo noma enenzalo encane (izinga elisemthethweni) | 7.25% ngonyaka |
| Izinga lenzalo (kusuka ngo- 1 kuLwezi 2019) | Izinga |
| Ukukhokhwa kwentela emva kwesikhathi noma ngaphansi kwenani elibekiwe | 10% ngonyaka |
| Ukubuyiselwa kwemali ekhokhwe ngaphezulu kuntela yesikhashana | 6% ngonyaka |
| Ukubuyiselwa kwentela lapho ukudlulisela udaba kuphumelele noma kugunyazwe ngu-SARS | 10% ngonyaka |
| Ukubuyiselwa kwe-VAT emva kwesikhathi esibekiwe | 10% ngonyaka |
| Ukukhokha i- VAT ngemva kwesikhathi | 10% ngonyaka |
| Ukuthelisa neNtelo | 10% ngonyaka |

Okuqokonyisiwe

Ukulungiswa kwezinga lemali emkhawulweni wentela nezaphulelo, okuholele ekwehleni kwentela yabantu ngabanye



Ilevi evamile yaphethilomu izonyuka ngamasenti ayi-16 ilitha ngayinye, kanti ilevi yesikhwama sezingozi zomgwaqo izonyuka ngamasenti ayi-9 ngelitha ngayinye mhla lu-1 kuMbaso 2020



Ukulungiswa kwezinga lemali ohlakeni lwesilinganiso sesibizo sokudlulisela. Uma uthenga indlu yenani elifinyelela ku-R1 million asikho isibizo sokudlulisela ozosikhokha



Ukunyuka kwentela kagwayi notshwala



Usungakwazi ukubeka imali ku-akhawunti engatheliswa ize ifike ku-R36 000 ngonyaka



Ilevi yezikhwama zikaplastikhi izonyuka ngamasenti angama-25 ngesikhwama ngasinye



Ukwethula izinsuku ezingumnqamulajuqu zemihlomulo yentela ezinkampanini kanjalo nemihlomulo yokubuyekeza



Ukunciphisa ukusetshenziswa kokuphunza kwezinkampani, kanye nokuphinda kuncishiswe inzalo yokubanjwayo