

# **UKUCACISA – IMIKHAWULO NEZINSUKU ZOKUBUYISA AMAPHEPHA ENTELA**

**Pretoria, ngoLwesine 6 kuNhlanguana 2019** – UPhiko IweziMali eziNgenayo eNingizimu Afrika (SARS) luyakuqaphela ukuthi imibandela yabakhokhintela abangase bengadingi ukubuyisa amaphepha entela itolikwe ngendlela okungesiyona.

## **Simayelana nani isikhathi sentela**

- Isikhathi seNtela simayelana nokubuyiswa kwamaphepha entelangeniso ukuze kuqinisekiswe ukuthi izindaba zomuntu ngamunye zentela zihamba ngohlelo.
- Abakhokhintela abanigi abaholayo intela yabo isuke isibaniwe ngohlelo Iwe-Pay As You Earn (PAYE) okuyimali ebanjwa umqashi emholweni wabo obe eseyikhokha kwa-SARS.
- Uma laba bakhokhintela kudingeka ukuba babuyise amaphepha entela, abafana nalabo abahola ngaphezulu kuka-R500 000 ngonyaka, kuvamise ukuba kudingke ukuba baqinisekise ukuthi abakwa-SARS sebeyazi vele ngengenisomali kanjalo nangesimo sabo sezimali.
- Kodwa-ke, abanye abakhokhintela okungase kwenzeke ukuba bahola ngaphansi komkhawulo obekiwe bangadingeka ukuba bathumele amaphepha entela ngenxa yokuthi kumele badalule eminye imithombo yabo yengenisomali, efana nemali engena ngerenti noma ngebhizinisi, noma uma befuna ukufaka isicelo sokukhokhelwa esiqondene nentela yezinto ezibanjwayo emholweni ezifana nezindleko zezokwelapha ezingakhokhelwanga uhlelo Iwezokwelapha, iminikelo yesikhwama somhlalaphansi kanjalo nezindleko zokuhamba.
- Abakwa-SARS babe sebehlanganisa lokhu okukhokhwe umqashi nalokhu okudalulwa umkhokhintela emaphheni okubuyisa intela
- Emva kwalokhu kuhlanganisa, ukuhlola noma ukubalwa kwentela kungaba nomphumela othi umkhokhintela kumele akhokhe enye intela kwa-SARS, noma kumele athole imali evela kwa-SARS, noma akukho lutho, okusho ukuthi akekho okweleta omunye phakathi komkhokhintela nabakwa-SARS.
- Isikhathi sentela asikho mayelana nemali okumele ikubuye kanti futhi ukubuyisa kwakho amaphepha entela akuqinisekisi ukuthi kukhona okungamasentshana okuzokubuyela.

## **Umkhawulo ka-R500 000 nemibandela yalabo okungadingeki ukuba babuyise amaphepha entela**

- Umkhawulo ubhekiswe kulabo okungadingeki ukuba babuyise amaphepha entela hhayi kulabo okungamele bakhokhe intela.
- Umkhawulo obekiwe wokubuyisa amaphepha entela awufani nomkhawulo obekiwe wokukhokha intela noma wokubanjela i-Pay As You Earn (PAYE). (Uma kungukuthi uhola imali engaphezulu kuka-R79, 000 ngonyaka kulabo abangaphansi kweminyaka engama-65 yobudala ngonyaka wentela ka-2020 usuke usuyikhokhile intela ngokubanjela i-PAYE).

- Umkhawulo ka-R500 000 akuwona kuphela umbandela obekiwe. Kumele kube ukuthi iyasebenza yonke le mibandela elandelayo ngaphambi kokuthi uzikhipe ekubuyiseni amaphepha entela:
  - Umholo wakho ukhokhwa uvela kumqashi oyedwa noma unomthombo owodwa wemali engenayo (uma ushintshe imisebenzi kulo nyaka wentela, noma unomqashi noma umthombo ongaphezulu kokukodwa, kumele uwathumele amaphepha entela)
  - Uma ungenayo imali oyitholayo yemoto noma yokuhamba, okungeminye yemihlomulo eyengeziwe yenkampani, ethathwa njengenye imali engenayo
  - Uma ungenayo enye indlela yemali engenayo efana nenzalo, imali engena ngerenti noma enye imali engena ngebhizini eliseceleni elifana nokudayisa o-Tupperware noma imikhiqizo ebhakiwe
  - Uma ubanjelwa intela yesisebenzi (okuyi-PAYE)

### Izibalo zeNtela yakwa-SARS

Abakwa-SARS bazozenzela izibalo zentela kubakhokhintela okungadingeki ukuba babuyise amaphepha entela zibe ngathi bawabuvisile amaphepha entela. Lokhu kuzohlinzeka umkhokhintela ngesiqinisekiso esibhaliwe esizobe siqinisekisa ukuthi izindaba zakhe nabakwa-SARS zisesimweni esihle.

### Izinsuku zokubuya amaphepha entela

- eFiling ivula mhla lu-01 kuNtulikazi ize ivale mhla zi-04 kuZIbundlela 2019
- Ukubuya amaphepha entela egatsheni kuvula mhla lu-01 kuNcwaba kuze kuvalwe mhla zingama-31 kuMfumfu 2019.
- Abakhokhintela besikhashana bona kuyoze kuvalwe mhla zingama-31 kuMasingana 2020 ukubuya amaphepha nge-eFiling.

### Imihlangano yokuFundisa ngeNtela

Uhlelo oluphelele lwemihlangano yokufundisa ngentela emagatsheni ethu luyatholakala kusizindalwazi sakwa-SARS ngaphansi kwekhasi elithi [Funda ngentela](#) (Learn about Tax).

### Omahambanendlwana beNtela

Omahambanendlwana beNtela bafana namagatsha angomahambanendlwana ahambela izindawo ezikude nedolobha. Ukuze ubone uhlelo lwezinsuku nezfunda ezihanjelwa omahambanendlwana, cofa lapha