

UMVUZO WENGCEBO YEZIMBIWA PHANSI NEPHETHILOYAMU

Yini Entsha?

- 28 kuMasingana 2019 - Ukukhishwa kohlelo lwemininingo emikhulu (RAV01)**
 Lokhu kukhishwa kubandakanya ukubhalisa kanye nokufakwa ohlwini kwabakhokhintela be-MPRR abakhona ohlelweni olusha, kanjalo nokusungulwa kwe-akhawunti yomkhokhintela. Lezi zinyathelo zincike kumininingo emikhulu okumele ikhucululwe (iqedelwe futhi ilungiswe). Ukubhaliswa kanye/noma ukufakwa ohlwini okusha kwezikhungo Ezintsha zezoMthetho ku-MPRR kuzokwenziwa ngokusebenzisa ifomu i-RAV01, elingena endaweni yefomu i-MPR1. Kuzosungulwa inombolo entsha ye-akhawunti ye-MPRR (ephinde ibizwe ngenombolonkomba yentela yeMPRR) kanti izoqala ngezinombolo ezithi "814....".
- 01 kuMfumfu 2018 - Ukubuyiswa kweNtela yemiVuzo yeNgcebo yeziMbiwa Phansi nePhethiloyamu (MPR3)**
 Abakwa-SARS bakhipe ifomu elisha lokuBuyiswa kweNtela yeNgcebo yeziMbiwa Phansi nePhethiloyamu kanye nesaziso seNkokhelo. Ifomu liyatholakala ukudawuniloda kusukela mhla lu-1 kuMfumfu 2018 kanti abakhokhintela abakhona be-MPRR kuzofuneka ukuba bagcwalise ifomu elisha lokubuyisa intela ye-MPRR kanye nemininigo yenkokhelo:
 - Isaziso esidala seNkokhelo yeNgcebo eMbiwa Phansi nePhithiloyamu (MPR2) kanye nefomu lokubuyisa intela yeNgcebo eMbiwa Phansi nePhethiloyamu (MPR3) asehlanganisiwe kwaba ifomu elilodwa. UkuBuyisa intela kweNgcebo eMbiwa Phansi nePhethiloyamu (MPR3), ukuze udalule kumele ugcwalise ifomu elisha lokuBuyisa intela (MPR3).
 - Ifomu lokuBuyisa intela le-MPR3 lakamuva selifakwe uhlobo lokumbiwa phansi, isimo sesilinganiso kanye nobuningi (ubukhulu) bokumbiwa phansi okudayisiwe okwakungafakiwe ku-MPR3 yokuqala.
 - Ifomu le-MPR3 lihlelbelwe ukufaka zonke izimfanelo ezifana nezibophezelo zokufaka, izinkokhelo kanye nezokubuyisa intela ezingezansi:

Ifomu le-MPR3	Ukufaka	Inkokhelo
Ukucabangela koku-1	Ifomu lokuBuyisa intela lokuCabangela kokuqala kumele lithunyelwe ezinyangeni eziyisithupha (6) emva kokuqala konyaka wokuhlola.	Inkokhelo yokuqala – 50% wenani elicatshangelwayo lesikweletusibopho sonyaka wokuhlola – izinyanga eziyisithupha (6) emva kokuqala konyakamali.
Ukucabangela kwesi-2	Ifomu lokuBuyisa intela lokuCabangela kwesibili kumele lithunyelwe ekupheleni konyaka wokuhlola (ngakho-ke kumele kube sekupheleni kwezinyanga eziyi-12 emva kokuqala konyaka wokuhlola - kusebenza uma kungukuthi akukho zinguquko ezenziwa ekupheleni konyakamali).	Inkokhelo yesibili - imali yokugcwalisela inani lesikweletusibopho sonyaka wokuhlola - ekupheleni konyakamali (ngakho-ke, ngaphambi kokuphela kwezinyanga eziyi-12 emva kokuqala konyaka wokuhlola - kusebenza uma kungukuthi akukho zinguquko ezenziwe ekupheleni konyakamali).
Okwesi-3 Okungeyona impoqo/Okokwengeza	Ifomu lokubuyisa intela lesithathu elingeyona impoqo, elibizwa "Ukubuyiswa kokweVile", lingasetshenziselwa ukudalula esinye isikweletusibopho sonyaka wokuhlola, esasingafakiwe ngesikhathi sokuthumela ukuCabangela kokuqala nokwesibili (ngakho-ke, uma kunesidingo, ngaphambi noma ezinyangeni eziyi-18 emva kokuqala konyaka wokuhlola - kusebenza uma kungukuthi akukho zinguquko ezenziwe ekupheleni konyakamali).	Inkokhelo yesithathu yokwengeza engeyona impoqo - Amanani angafakwanga kokwacatshangelwa kokuqala nokwesibili konyaka wokuhlola (ngakho-ke, uma kunesidingo, ngaphambi kokuphela kwezinyanga eziyi-18 emva kokuqala konyaka wokuhlola - kusebenza uma kungukuthi akukho zinguquko ezenziwa ekupheleni konyakamali).
Ukukhokha imali yokugcina	Amafomu akubuyisa intela kumele athunyelwe ezinyangeni eziyi-12 emva kokuphela konyaka wokuhlola ukuze kuzokwenziwa (inhlolosimozimali) ukuhlanganiswa kwamabhuku.	Ukuqedela isikweletusibopho sokugcina - ezinyangeni eziyi-12 emva kokuphela konyaka, uma isikweletusibopho sokugcina seville ezinkokhelweni ezenziwe ezazicatshangelwa zokuqala nezezisibili kanye nenkokhelo yesi-3 engeyona impoqo.

- Izinkokhele kungakuhle zenziwe nge-eFiling ziye ku-akhawunti yakwa-SARS kanti inkokhelo ngayinye kumele ihambisane nefomu lokubuyisa intela eligcwalisiwe (MPR3). Ungakhokha

ngokusebenzisa usizo lwe-eFiling "lokweNgeza iNkokhelo" (oluphinde lubizwe "ngezinkokhelo zesikhashana") ohlotsheni lwentela "MINR".

- Ungakhokha ngokusebenzisa i-EFT noma ngokukhokha khona egatsheni lebhange, ngokuthi ukhethe okuthi 'SARS Other' bese usebenzisa inombolonkomba yokukhokha (PRN) eyizinombolo eziyi-19. Lokhu akukona esikukhethayo kodwa kungasetshenziswa kuphela uma ungakwazi nhlobo ukusebenzisa i-eFiling.
- Izinombolo ze-PRN eziyi-19 zithi "TAXREFNUMBX00000155". Zonke izinkokhelo kumele zihambisane nefomu elibizwa nge-Mineral and Petroleum Resources Royalty return (MPR3).
- Emva komhla ziyi-07 kuZibandlela 2018, kuzokhishwa inombolonkomba yentela entsha ye-MPRR ezobe iqala ngo "814..." izonikwa abakhokhela be-MPRR ababhaliswe nabangamalungu ohlelweni olusha lwesisombululo.

Isungqangi: Abakhokhela be-MPRR bayakhuthazwa ukuba basebenzise i-eFiling njengomgudu wokukhokha. Lokhu kuzonika umkhokhela isikhathi sokuthi asombulule nayiphi inkinga engaba khona ngesikhathi sokuthuthuka kohlelo nge-eFiling kanye nezidingo ezigunyaziwe ekugcinweni kwamabhuku nezisombululo zohlelo lokukhokha. Umgudu wokukhokhela ama-MPRR ebhange nge-EFT uzoyeka ukusetshenziselwa izinkokhelo ze-MPRR okumele zikhokhe emva komhla zingama-31 kuNdasa 2019, okusho ukuthi zonke izinkokhelo ze-MPRR sezizokhokhelwa ngokusebenzisa umgudu we-eFiling kuphela.

Emva komhla zingama-31 kuNdasa 2019, i-eFiling yiyo KUPHELA ezosetshenziselwa ukukhokhela i-MPRR.

Yini okumele umkhokhela ayenze ukuthobela izidingo zomgudu we-eFiling?

- Uma uvele usebenzisa i-eFiling futhi ukhokha usebenzisa i-eFiling:
 - Qhubeka nokusebenzisa inqubo ye-eFiling KUPHELA uma ukhokhela i-MPRR
- Uma uvele ungayisebenzisi i-eFiling noma ungakhokhi usebenzisa i-eFiling:
 - Yeka ukusebenzisa i-EFT uma ukhokha ebhange nge-inthanethi noma kukhawunta yakhona ebhange uma ulandela inqubo emagatsheni asebhange
 - Bhalisela i-eFiling uma ungakabhalisi ukuze uthumele ezinye izintelo ngokusebenzisa i-eFiling
 - Faka bese uthumela imininingwane yakho yasebhange ku-eFiling ukuze uzokhokha ngayo kwa-SARS
 - Nika abakwa-SARS naluphi ulwazi abalufunayo ukuze baqinisekise imininingwane yasebhange

Iyini i-MPRR?

Esikhathini esedule, izingcebo zezimbiwa phansi nephethiloyamu bekuyizinkampani ezizimele, okusho ukuthi inkohlolo yokugujwa kwalezi zingcebo ibikhokhelwa uMbuso ngaphansi kwezimo ezithile kuphela, isibonelo, uma kade kumbiwe emhlabeni woMbuso.

Ukuze iningizimu Afrika ifinyelele ezingeni elenyukayo lemikhuba yamazwe omhlaba, uMnyango weziMbiwa Phansi nezamandla ushicilele uMthetho wokuThuthukiswa kweNgecebo yeziMbiwa Phansi nePhethiloyamu, 2002 (MPRDA) ngokuthi lezi zingcebo zithathwa njengefa labo bonek abantu baseNingizimu Afrika ezinoMbuso njengomgcinini nombheki walo ukuze kuzuze bonke abantu baseNingizimu Afrika.

Ngokwesigaba 3(4) se-MPRDA, uNgqongqoshe wezeziMali kumele anqume bese ekhokhela uMbuso imivuzo ngokulandela uMthetho wePhalamende. Lokhu uNgqongqoshe wakwenza ngokushicilela uMthetho wemiVuzo yeNgecebo yeziMbiwa Phansi nePhethiloyamu, 2008 kanjalo noMthetho (wokuPhathwa) kwemiVuzo yeNgecebo yeziMbiwa Phansi nePhethiloyamu, 2008, ephethwe ngabakwa-SARS yomibili le Mithetho.

Imivuzo ibangelwe ukudluliswa kwemivuzo yezimbiwa phansi egujwa khona lapha kuRiphabhulikhi. Njengoba kwenziwa kuyo yonke intela, intela eqoqwayo, ilevi, izimali noma imali eqoqwa abakwa-SARS, imivuzo eqoqiwe ifakwa esiKhwameni sikaZwelonke seziMali eziNgenile .

Ingeyobani?

laba bantu abalandelayo kumele babhalisele ukukhokhela imivuzo kwa-SARS:

- namuphi umuntu onelungelo lokuhlola nokucwaninga, imvume yokugcina, ilungelo lokuhlonza, ilungelo lokugubha, imvume yokugubha noma ilungelo lokukhiqiza noma ukuqashisa noma oqashisiwe aphinde aqashise naye ngelungelo elinjalo; noma
- Namuphi umuntu ohlomula noma othola ingcebo embiwa phansi egujwe khona kuRiphabhulikhi.

Kumele ngithathe ziphi izinyathelo?

Isikhungo sidinga ukubhaliswa njengomkhokhintela ngokugcwalisa ifomu i-RAV01 bese uthumela amadokhumenti adingekayo ku-eFiling. Uma ubhalisa okokuqala kwa-SARS futhi ingenayo inombolo yentela, kumele ubhalise njengesikhungo kanye nokubhalisa ku-MPRR egatsheni lakwa-SARS, kanti futhi ungathatha ifomu le-MPR1 eligcwalisiwe uliyise eGatsheni lakwa-SARS. Uma usubhalisele intela, isikhungo singabe sesibhalisela i-MPRR. Ngemibuzo ngokubhalisa, ungaxhumana ne-SARS Contact Centre kule nombolo 0800 00 7277 noma uvakashele igatsha lakwa-SARS eliseduze nawe.

Uma usuqedile ukubhalisa wabe usuthola nenombolo yentela, uzobe usungakwazi ukubhalisa isikhungo ku-eFiling, okumahlala futhi kuyindlela elula yokuxhumana nabakwa-SARS. Isikhungo sizokwazi ukubhalisa ku-MPRR ku-eFiling ngokuthi ugcwalise isigaba se-MPRR kufomu i-RAV01.

Uma sekwenziwe ngempumelelo ukubhalisa, kumele kulandelwe inqubo yokudalula. ifomu eligcwalisiwe le-MPR3 kumele lithunyelwe kuleli kheli mineralroyalty@sars.gov.za.

Sithini isilinganisonani somvuzo?

Isilinganisonani somvuzo sinqunywa ngokulandela indlela yokubala eshiwo esigatshaneni (1) kanye no (2) sesigaba 4 soMthetho wemiVuzo eNgcebo yeziMbiwa Phansi nePhethiloyamu, 2008 kanti futhi siyahlukanisa ngokwesimo sengcebo embiwa phansi ukuthi icolisisiwe noma ayicolisisiwe, okwamanje ami kanje –

- ingcebo embiwa phansi ecolisisiwe: imali engekho ngaphansi kuka-0.5% kuya kwengadluli ku-5%
- ingcebo embiwa phansi engacolisisiwe: imali engekho ngaphansi kuka-0.5% kuya kwengadluli ku-7%.

Kumele ukhokhwe nini futhi kanjani umvuzo?

Izinkokhelo zingenziwa nge-eFiling usebenzise indlela yokukhokha iNkokhelo eyengeziwe. Qaphela ukuthi imigudu wokukhokhela ama-MPRR ebhange nge-EFT uzoyeka ukusetshenziswa emva komhla zingama-31 kuNdasa 2019, okusho ukuthi zonke izinkokhelo ze-MPRR sezizokhokhelwa ngokusebenzisa umgudu we-eFiling kuphela. Umgudu we-eFilingi kumele ulungiselelwe umkhokhintela ngamunye we-MPRR, okuzothi zonke izinkokhelo zenziwe ngalo mgudu ukuze uqinisekise ukuthi awubi nazinkinga uma umgudu wokukhokha ebhange usuvaliwe.

Sicela uqaphele ukuthi inkokhelo ngayinye kumele ihambisane nefomu (elisha) eligcwalisiwe le-MPR3 njengokwesidingo somthetho wazo zombili izinkokhelo zesikhashana, inkokhelo yesithathu eyevile kanye nefomu lukubuyisa intela lokugcina (uma kunesidingo sokuthi uphinde ukhokhe futhi).

Isigaba	Incazelo	Usuku ekhishwe ngalo	Umpumela wokukhishwa
Isigaba 1 <ul style="list-style-type: none"> • Ifomu i-MPR3 (elisha) 	Ifomu elisha le-MPR3 (ifomu) elikhishiwe. Ifomu libandakanya iseluleko sokukhokha se-MPR2 eyedlule / iphepha lokubuyisa intelo kanjalo ne-MPR3 endala. I-RAV01 isazosetshenziswa ukubhalisa isikhungo sezomthetho (ukubhalisa okukodwa), kanti i-MPR01 yona izosetshenziselwa ukufakwa ohlwini lwe-MPRR	01 kuMfumfu 2018	Ikhishwe yashicilelwa futhi yaqala ukusebenza ngempumelelo kusukela mhla lu- kuMfumfu 2018. Wonke amafomu e-MPRR kumele athunyelwe kule MPR3 entsha, ngsho nawezikhathi ezedlule.
Isigaba 2 <ul style="list-style-type: none"> • I-RAV01 yokufakwa ohlwini lwe-MPRR • Isisombululo sohlelo lokubhalisa nokuba sohlwini 	Ukukhishwa kohlelo lwemininingo emikhulu kanye nokubhaliswa komkhokhintela. Ukusungulwa kwe-akhawunti yomkhokhintela kanye nesiqinisekiso sokufakwa ohlwini ku-MPRR (kuncike - ekukhucululweni kwemininingo emikhulu). Inombolo ye-akhawunti (inombolonkomba yentela ye-MPRR) izoqala ngezinombolo ezithi "814....". Ukubhalisa okusha kanye nokufakwa ohlwini lwe-MPRR kuzothunyelwa ngefomu elisha le-RAV01 (ingena endaweni yefomu le-MPR1). Bheka ikhasi lokubhalisa kusizindalwazi sakwa-SARS ukuze uthole eminye imininingwane.	25 kuMasingana 2019	Ihamba kahle
Isigaba 3	Ukukhishwa komgudu omusha wokukhokha we-eFiling. Ukuyekiswa ukusebenza kweminye imigudu	Emva komhla zingama-31 kuNdasa 2019	Usuku lokuyikhipha lusazoqinisekiswa bese kwaziswa abakhokhintela

<ul style="list-style-type: none"> • Umgudu omusha wokukhokha we-eFiling kwe-MPRR • Ukuyekiswa ukusebenza kwemigudu yokukhokha esebenza manje 	<p>yokukhokha esebenza manje - ukukhokha nge-EFT nokukhokha ebhange kukhawunta emagatsheni asebhange (Payments@Banks), kanjalo nomgudu osebenza manje ngokusebenzisa i-eFiling ukukhokhela i-MPRR.</p>	<p>(isazoqinisekiswa)</p>	
<p>Isigaba 4</p> <ul style="list-style-type: none"> • Umgudu omusha we-eFiling – ukuthunyelwa kwamadokhumenti entela 	<p>Ukukhishwa komgudu we-eFiling ukuthumela amadokhumenti entela.</p>	<p>Emva kwenyanga uNhlangulana 2019 (isazoqinisekiswa)</p>	<p>Usuku lokuyikhipha lusazoqinisekiswa bese kwaziswa abakhokhintela</p>
<p>Isigaba 5</p> <ul style="list-style-type: none"> • Ukukhishwa okuphelele nokokugcina • eAccount • Isitatimende se-Akhawunti 	<p>Ukukhishwa kwe-eAccount kanye neSitatimende se-Akhawunti ku-eFiling kwenza umkhokhintela we-MPRR akwazi ukugcina i-akhawunti yakhe. Lokhu ukusebenza ngokugcwele kwe-akhawunti kanye nokukhishwa kokugcina.</p>	<p>Emva kwenyanga uMandulo 2019 (isazoqinisekiswa)</p>	<p>Usuku lokuyikhipha lusazoqinisekiswa bese kwaziswa abakhokhintela</p>

Ungasithola isiqondiso sakamuva sangaphandle se-MPRR kanye nefomu le-MPR3 ngezansi:

- [Isiqondiso sangaphandle sokuBuyiswa iNtela yemiVuzo yeziNgcebo eziMbiwa Phansi nePhethiloyamu](#)
- [Ifomu lesiqondiso sangaphandle sokuBuyiswa kweNtela yemiVuzo yeziNgcebo eziMbiwa Phansi nePhethiloyamu](#)