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## GENERAL NOTICE ALGEMENE KENNISGEWING

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### NOTICE 1297 OF 2007

#### **INCOME TAX 2007: NOTICE TO FURNISH RETURNS FOR THE 2007 YEAR OF ASSESSMENT**

1. Notice is hereby given in terms of section 66(1) of the Income Tax Act, 1962 (Act No. 58 of 1962) ("the Act"), that every person who is personally or in a representative capacity liable to taxation under the Act, or who is required in terms of paragraph 2 to furnish a return, must furnish a return in respect of the 2007 year of assessment within the period prescribed in paragraph 4 below.
  
2. The persons referred to in paragraph 1 include—
  - (a) every company, trust or other juristic person, which is either a resident or which derives any gross income or capital gain from a source in the Republic;
  - (b) 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;
  - (c) subject to paragraph 3, every natural person whose gross income for the year of assessment exceeded—
    - (i) R40 000 in the case of a person below the age of 65 years; or
    - (ii) R65 000 in the case of a person aged 65 years and older;
  - (d) every natural person who carried on any trade in the Republic (other than solely in his or her capacity as an employee);
  - (e) every natural person to whom an allowance or advance was paid or granted as contemplated in section 8(1)(a) of the Act (other than an amount reimbursed or advanced as contemplated in section 8(1)(a)(ii));
  - (f) every natural person who had any capital gain or capital loss exceeding R12 500;
  - (g) every resident who during the 2007 year of assessment held any funds in foreign currency or owned any assets outside the Republic, if the total value of those funds and assets exceeded R50 000 at any stage during that year;
  - (h) every resident to whom any income or capital gains from funds in foreign currency or assets outside the Republic could be attributed during the 2007 year of assessment in terms of the Act;
  - (i) every resident who held any participation rights in a controlled foreign company, as contemplated in section 72A of the Act;
  - (j) every person to whom an income tax return is issued or who is requested by the Commissioner in writing to furnish a return, irrespective of the amount of income of that person; and
  - (k) every representative taxpayer of any person contemplated in paragraphs (a) to (j) above.

3. A natural person contemplated in paragraph 2(c) is not required to furnish a return for his or her 2007 year of assessment, if—
  - (a) the gross income of that person consisted solely of one or more of the following—
    - (i) remuneration paid or payable to him or her which does not exceed the annual equivalent of R60 000 (after deduction of contributions to any pension fund and retirement annuity fund and, in the case of a person aged 65 years and older, any contributions to a medical fund) and from which only Standard Income Tax on Employees (SITE) has been deducted;
    - (ii) foreign dividends and interest from a source outside the Republic which do not in total exceed R2 500; and
    - (iii) interest income from a source in the Republic not exceeding—
      - (aa) R16 500 in the case of a natural person below the age of 65 years; or
      - (bb) R24 500 in the case of a natural person aged 65 years and older,  
reduced by any amount of foreign dividends and interest mentioned in subparagraph (ii) above, which is exempt from tax in terms of section 10(1)(j)(xv)(aa) of the Act; and
  - (b) none of the provisions of paragraphs 2(d) to (k) apply in respect of that person.
4. Returns in respect of the 2007 year of assessment must be furnished 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 2007; or
    - (ii) where accounts are accepted by the Commissioner in terms of section 66(13A) of the Act in respect of the whole or portion of a taxpayer's income, which are drawn to a date after 28 February 2007, but on or before 30 September 2007, within 6 months from the date to which such accounts are drawn.
5. The forms prescribed by the Commissioner for the rendering of returns are obtainable on application from any office of the South African Revenue Service, other than an office which deals solely with matters relating to customs and excise, or via the internet at [www.sarsefiling.co.za](http://www.sarsefiling.co.za).
6. If employees' tax (PAYE) has been deducted from the remuneration of a person and that person has not received an income tax return, that person must apply for a return.

7. Returns must either be e-filed directly on the website: [www.sarsefiling.co.za](http://www.sarsefiling.co.za) provided the person is registered for e-filing, forwarded by post by using the self addressed envelope supplied with the return, handed in at any post office in the country, delivered to an office of the South African Revenue Service, other than an office which deals solely with matters relating to customs and excise, or such other places as designated by the Commissioner from time to time.
8. If a person who is required to render a return fails to do so within the period mentioned in paragraph 4 above, that person is liable on conviction to a fine or to imprisonment for a period not exceeding two years. The Commissioner may also estimate that person's taxable income and a penalty equal to two times the amount of tax chargeable thereon may be imposed.
9. A taxpayer who knowingly and wilfully makes any false statement in a return or evades or attempts to evade taxation, or a person who assists a taxpayer to do so, is liable on conviction to a fine or to imprisonment for a period of up to five years. In addition, the Commissioner may also impose a penalty equal to two times the amount of tax which was evaded.
10. No person is exempted from any penalty merely by reason of the fact that the person may not have been called upon personally to furnish a return.
11. For purposes of this notice, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, bears the meaning so assigned, and "2007 year of assessment" means—
  - (a) in the case of a company, the financial year of that company ending during the 2007 calendar year; and
  - (b) in the case of any other person, the year of assessment ending 28 February 2007.
12. Further information or assistance may be obtained from any office of the South African Revenue Service, other than an office which deals solely with matters relating to customs and excise or from the website: [www.sars.gov.za](http://www.sars.gov.za)

**ISSUED BY THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**KENNISGEWING 1297 VAN 2007****INKOMSTEBELASTING 2007: KENNISGEWING OM OPGAWES VIR DIE 2007 JAAR VAN AANSLAG TE VERSTREK**

1. Kragtens artikel 66(1) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), word kennis hiermee gegee dat elke persoon wat persoonlik of in 'n verteenwoordigende hoedanigheid vir belasting aanspreeklik is kragtens die Wet, of van wie ingevolge paragraaf 2 vereis word om 'n opgawe te verstrek, 'n opgawe ten opsigte van die 2007 jaar van aanslag moet verstrek binne die tydperk in paragraaf 4 hieronder voorgeskryf.
2. Die persone in paragraaf 1 bedoel, sluit in—
  - (a) elke maatskappy, trust of ander regspersoon, wat óf 'n inwoner is óf enige bruto inkomste of kapitaalwins vanuit 'n bron in die Republiek verkry;
  - (b) elke maatskappy ingelyf, opgerig of ingestel in die Republiek maar wat nie 'n inwoner is nie weens die toepassing van enige ooreenkoms aangegaan met die Regering van enige ander land vir die vermyding van dubbele belasting;
  - (c) behoudens paragraaf 3, elke natuurlike persoon wie se bruto inkomste vir die jaar van aanslag meer is as—
    - (i) R40 000 in die geval van 'n persoon jonger as 65 jaar; of
    - (ii) R65 000 in die geval van 'n persoon van 65 jaar of ouer;
  - (d) elke natuurlike persoon wat 'n bedryf in die Republiek beoefen het (behalwe in sy of haar hoedanigheid as werknemer);
  - (e) elke natuurlike persoon aan wie 'n toelae of voorskot betaal of toegestaan is soos in artikel 8(1)(a) van die Wet bedoel (behalwe 'n bedrag vergoed of voorgeskiet soos in artikel 8(1)(a)(ii) bedoel);
  - (f) elke natuurlike persoon met 'n kapitaalwins of kapitaalverlies wat R12 500 te bowe gaan;
  - (g) elke inwoner wat gedurende die 2007 jaar van aanslag enige fondse in buitelandse geldeenheid gehou het of bates buite die Republiek besit het, indien die totale waarde van daardie fondse en bates op enige tydstip gedurende daardie jaar R50 000 te bowe gegaan het;
  - (h) elke inwoner aan wie gedurende die 2007 jaar van aanslag enige inkomste of kapitaalwins uit fondse in buitelandse geldeenheid of bates buite die Republiek toegereken kon word ingevolge die Wet;
  - (i) elke inwoner wat 'n deelnemende belang in 'n beheerde buitelandse maatskappy gehou het, soos in artikel 72A van die Wet bedoel;
  - (j) elke persoon aan wie 'n inkomstebelastingopgawe uitgereik is of wat skriftelik deur die Kommissaris versoek is om 'n opgawe te verstrek, ongeag die bedrag van daardie persoon se inkomste; en
  - (k) elke verteenwoordigende belastingpligtige van 'n persoon in paragrawe (a) tot (j) hierbo bedoel.

3. 'n Natuurlike persoon in paragraaf 2(c) bedoel hoof nie 'n opgawe te verstrek vir sy of haar 2007 jaar van aanslag nie, indien—
- (a) die bruto inkomste van daardie persoon uitsluitlik uit een of meer van die volgende bestaan het—
    - (i) besoldiging aan hom of haar betaal of betaalbaar wat nie die jaarlikse ekwivalent van R60 000 te bowe gaan nie (na aftrekking van bydraes aan 'n pensioenfonds en uittredingannuïteitsfonds en, in die geval van 'n persoon van 65 jaar of ouer, bydraes aan 'n mediese fonds) en waarvan slegs Standaard Inkomstebelasting op Werknemers (SIBW) afgetrek is;
    - (ii) buitelandse dividende en rente van 'n bron buite die Republiek wat nie in total R2 500 te bowe gaan nie; en
    - (iii) rente inkomste uit 'n bron in die Republiek wat nie meer is nie as—
      - (aa) R16 500 in die geval van 'n natuurlike persoon jonger as 65 jaar; of
      - (bb) R24 500 in die geval van 'n natuurlike persoon van 65 jaar en ouer, verminder met enige bedrag van buitelandse dividende en rente in subparagraaf (ii) hierbo genoem, wat ingevolge artikel 10(1)(i)(xv)(aa) van die Wet van belasting vrygestel is; en
  - (b) geen van die bepalings van paragrawe 2(d) tot (k) ten opsigte van daardie persoon van toepassing is nie.
4. Opgawes ten opsigte van die 2007 jaar van aanslag moet binne die volgende tydperke verstrek 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 ingesluit natuurlike persone, trusts en ander regs persone, soos instellings, rade en liggame)—
    - (i) voor of op 31 Oktober 2007; of
    - (ii) waar rekenings kragtens artikel 66(13A) van die Wet deur die Kommissaris aanvaar is ten opsigte van die hele of gedeelte van 'n belastingpligtige se inkomste, wat opgemaak is tot 'n datum na 28 Februarie 2007, maar voor of op 30 September 2007, binne 6 maande vanaf die datum tot wanneer daardie state opgemaak is.
5. Die vorms deur die Kommissaris voorgeskryf vir die verstrekking van opgawes is op aanvraag beskikbaar by enige kantoor van die Suid-Afrikaanse Inkomstediens, behalwe 'n kantoor wat uitsluitlik met aangeleenthede wat met doeane en aksyns verband hou, handel, of via die internet by [www.sarsefiling.co.za](http://www.sarsefiling.co.za).
6. Indien werknemersbelasting (LBS) van die besoldiging van 'n persoon afgetrek is en daardie persoon nie 'n inkomstebelastingopgawe ontvang het nie, moet daardie persoon 'n opgawe aanvra.

7. Opgawes moet óf elektronies ingedien word direk op die webtuiste: [www.sarsefiling.co.za](http://www.sarsefiling.co.za) op voorwaarde dat die persoon geregistreer is vir "e-filing", óf gepos word deur gebruik te maak van die selfgeadresseerde koevert tesame met die opgawe voorsien, óf ingehandig word by enige Poskantoor in the land, óf gelewer word aan 'n kantoor van die Suid-Afrikaanse Inkomstediens, behalwe 'n kantoor wat uitsluitlik met aangeleenthede wat met doeane en aksyns verband hou, handel, óf sodanige ander plekke as wat die Kommissaris van tyd tot tyd mag aanwys.
8. Indien 'n persoon van wie vereis word om 'n opgawe te verstrek nalaat om dit aldus te verstrek binne die tydperk in paragraaf 4 hierbo genoem, is daardie persoon by skuldigbevinding strafbaar met 'n boete of gevangenisstraf vir 'n tydperk van nie langer nie as twee jaar. Die Kommissaris kan ook daardie persoon se belasbare inkomste raam en 'n boete gelyk aan twee maal die bedrag van die belasting daarop hefbaar, oplê.
9. 'n Belastingpligtige wat willens en wetens 'n valse verklaring in 'n opgawe maak of belasting ontduik of poog om te ontduik, of 'n persoon wat 'n belastingpligtige daarmee bystaan, is by skuldigbevinding strafbaar met 'n boete of gevangenisstraf vir 'n tydperk van nie langer nie as vyf jaar. Daarbenewens kan die Kommissaris ook 'n boete gelyk aan twee maal die bedrag van belasting wat ontduik is oplê.
10. Geen persoon is van enige boete kwytgesteld nie slegs op grond van die feit dat die persoon nie persoonlik versoek is om 'n opgawe te verstrek nie.
11. By die toepassing van hierdie kennisgewing, dra enige woord of uitdrukking waaraan 'n betekenis in die Inkomstebelastingwet, 1962, geheg is die betekenis aldus daaraan geheg, en beteken "2007 jaar van aanslag"—
  - (a) in die geval van 'n maatskappy, die finansiële jaar van daardie maatskappy wat eindig gedurende die 2007 kalenderjaar; en
  - (b) in die geval van enige ander persoon, die jaar van aanslag wat op 28 Februarie 2007 eindig.
12. Verdere inligting of bystand kan verkry word by enige kantoor van die Suid-Afrikaanse Inkomstediens, behalwe 'n kantoor wat uitsluitlik met aangeleenthede wat met doeane en aksyns verband hou, handel, of op die webtuiste: [www.sars.gov.za](http://www.sars.gov.za)

**UITGEREIK DEUR DIE KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS**

## NOTICE 1297 OF 2007

## IRHAFU YENGENISO KA-2007: ISAZISO SOKUNGENISA IFOMU YENGXELO YERHAFU YONYAKA WOHLLOLO LUKA-2007

1. Esi saziso sikhutshwa ngokwemigqaliselo yecandelo 66(1) loMthehto weRhafu yeNgeniso (Income Tax Act) ka-1962 (uMthetho ongunombolo 58 ka-1962) ("Lo Mthetho"), wonke umntu ofanele ukurhafa ngokwakhe okanye okumgangatho wokumela abanye phantsi kwalo Mthetho, okanye ekufuneka ngokwemigqaliselo yomhlathi 2 ukuba angenise ifomu yengxelo yerhafu yonyaka wohlolo luka-2007 lingekapheli ixesha elimiselwe kumhlathi 4 apha ngezantsi.
2. Abantu ekubhekiswa kubo kumhlathi 1 baquka—
  - (a) zonke iinkampani, iitrasti okanye omnye umntu, osenokuba ngumhlali okanye ofumana yonke ingeniso okanye imali eyinkunzi kumthombo okwiRiphabhliki;
  - (b) Inkampani nganye emanyuweyo, esungulweyo okanye eqalisiweyo kwiRiphabhliki kodwa ingeyiyo eyalapha ngenxa yokusetyenziswa kwaso nasiphi isivumelwano ekungenwe kuso noRhulumente walo naliphi elinye ilizwe ukuphepha ukurhafiswa kabini;
  - (c) ngokuxhomekeke kumhlathi 3, wonke umntu ongeniso yakhe iyonke ekupheleni konyaka wohlolo ibetha ngaphaya—
    - (i) kwama- R40 000 kumntu obudala bungaphantsi kweminyaka engama-65; okanye
    - (ii) kwama-R65 000 kumntu ominyaka ingama-65 ubudala nangaphezulu;
  - (d) wonke umntu oqhuba naluphi uhlobo lorhwebo kwiRiphabhliki (kungekuba elwenza ngokwesikhundla sakhe emsebenzini kuphela);
  - (e) wonke umntu osibonelelo okanye ontlawulo yangaphambili yathi yahlawulwa okanye yanikwa njengokuba kucamngcwe kwicandelo 8(1)(a) lalo Mthetho (ngaphandle kwesixa esiyimbuyekezo okanye asihlawulwa kwangaphambili njengokuba sicamngcwe kwicandelo 8(1)(a)(ii));
  - (f) wonke umntu owafumana inzuzo eyinkunzi okanye inzuzo eyilahleko engaphezulu kwe- R12 500;
  - (g) wonke umhlali othe ngonyaka wohlolo luka-2007 wabamba naziphi iingxowa-mali zangaphandle kwemida yeli okanye ungumnini wazo naziphi ii-asethi ngaphandle kweRiphabhliki, ukuba ixabiso lilonke lezo ngxowa-mali okanye ezo asethi lingaphezulu kwama-R50 000 nangaliphi ixesha apha enyakeni;
  - (h) wonke umhlali ekungabalelwa kuye nayiphi ingeniso okanye inzuzo eyinkunzi evela kwiingxowa-mali eziyimali yangaphandle kwemida yeli okanye kwii-asethi ezingaphandle kweRiphabhliki kulo nyaka wohlolo luka-2007 ngokwemigqaliselo yalo Mthetho;
  - (i) wonke umhlali owabamba naliphi ilungelo lokuthabatha inxaxheba kwinkampani elawulwa ngaphandle kwemida yeli njengokuba kucamngcwe kwicandelo 72A lalo Mthetho;
  - (j) wonke umntu onikwe ifomu yembuyekezo yerhafu yengeniso okanye ocelwe ngokubhaliweyo nguKhomishina ukuba angenise



- ifomu yengxelo yerhafu, akukhathaliseki nokuba yimalini na umvuzo waloo mntu; naye
- (k) wonke umrhafi omele nawuphi umntu ocamngcwe kwimihlathi (a) ukuya (j) apha ngasentla.
3. Umntu ocamngcwe kumhlathi 2(c) akudingeki ukuba afake ifomu yengxelo yerhafu kulo nyaka wohlolo luka-2007, ukuba—
- (a) ingeniso iyonke yaloo mntu iqulethe enye kuphela okanye nangaphezulu yezi zinto zilandelayo —
- (i) umvuzo ohlawulwayo okanye olunge kuye ongadluli ama-R60 000 ngonyaka (emva kokutsalwa kwayo nayiphi ingxowa-mali yepenshini neyomhlalaphantsi, yaye kumntu obudala buyiminyaka engama-65 nangaphezulu, nawuphi umrhumo wesibonelelo sempilo) nalapho kutsalwa iRhafu yeNgeniso Eqhelekileyo kuBasebenzi (Standard Income Tax on Employees (SITE));
- (ii) izabelo ezivela ngaphandle kwemida yeli nenzala evela kumthombo ongaphandle kweRiphabhliki engadluli ama-R2 500 iyonke; yaye
- (iii) ingeniso eyinzala evela kumthombo okwiRiphabhliki engadluli—
- (aa) kwi-R16 500 kumntu obudala bungaphantsi kweminyaka engama- 65; okanye
- (bb) kuma-R24 500 kumntu obudala bungaphantsi kweminyaka engama- 65, eyehliswe nangasiphi isixa-mali sezabelo zangaphandle kwemida yeli nenzala ekhankanywe kumhlathana (ii) apha ngasentla, engarhafelwayo ngokwemigqaliselo yecandelo 10(1)(i)(xv)(aa) lalo Mthetho; yaye
- (b) akukho nalinye igatya lemithathi 2(d) ukuya ku-(k) elisebenzayo ngokubhekiselele kuloo mntu.
4. lifomu zengxelo yerhafu yonyaka wohlolo luka-2007 kufuneka zikhutshwe phakathi kwala maxesha alandelayo—
- (a) xa kubhekiswa kuyo nayiphi inkampani, zingekapheli iinyanga ezili-12 ukusuka ngomhla wokuphela konyaka –mali; okanye
- (b) xa kubhekiswa kubo bonke abantu abangabanye (abaquka abantu ngabanye, iitrasti nabanye abantu abanjengamaziko, iibhodi okanye amaqumrhu)—
- (i) ngomhla okanye phambi komhla wama-31 Oktobha 2007; okanye
- (ii) apho ii-akhawunti zamkelwa nguKhomishina ngokwemigqaliselo yecandelo 66(13A) lalo Mthetho ngokubhekiselele kuyo yonke okanye kwinxenye yengeniso yomrhafi, nebalwa ukusuka emva komhla wama-28 Febhuwari 2007, kodwa ngomhla okanye phambi komhla wama-30 Septemba 2007, zingekapheli iinyanga ezi-6 ukusuka ngomhla ezakhutshwa ngawo ezo akhawunti.

5. lifomu ezimiselwe nguKhomishina zokukhutshwa kweengxelo zerhafu zifumaneka xa ufaka isicelo nakuyiphi i-ofisi yeNkonzo yeNgeniso yoMzantsi Afrika (SARS), kungeyiyo i-ofisi eqwalasela kuphela imibandela yerhafu yempahla engenayo nephumayo kweli kunye nerhafu yezonwabisi ezinjengemidiza notywala, okanye ungayifumana kwi-intanethi kule dilesi: [www.sarsefiling.co.za](http://www.sarsefiling.co.za).
6. Ukuba irhafu yomsebenzi (i-PAYE) itsalwa emvuzweni womntu yaye loo mntu akayifumananga ifomu yengxelo yerhafu, loo mntu makafake isicelo sefomu yengxelo yerhafu.
7. lifomu zengxelo yerhafu zingafakwa ngokungqalileyo kule webhusayidi: [www.sarsefiling.co.za](http://www.sarsefiling.co.za) ukuba loo mntu selekubhalisele ukuyisebenzisa, okanye zingaposwa kusetyenziswa imvulophu esele inedilesi nenikezelwa nefomu yengxelo yerhafu, ingasiwa ngqo nakuyiphi iposi yeli lizwe, ingasiwa ngqo kwi-ofisi ye-SARS, kungeyiyo i-ofisi eqwalasela irhafu yempahla engenayo nephumayo kweli kunye nerhafu yezonwabisi, okanye ezinye iindawo ezityunjwe nguKhomishina amaxesha ngamaxesha.
8. Ukuba umntu ekufuneka engenise ifomu yengxelo yerhafu akakwenzi oku lingekapheli ixesha elikhankanywe kumhlathi 4 apha ngasentla, loo mntu ukuba uyabanjwa uya kunikwa isohlwayo okanye afakwe entolongweni ixesha elingagqithanga kwiminyaka emibini. UKhomishina angaqikelela ukuba ingeniso yaloo mntu efanele ukurhafelwa kunye nesohlwayo zilingana nemali ephindwe kabini yerhafu ebifanele ukuhlawulwa inganyanzeliswa.
9. Umrhafi onika ngabom ingxelo engeyonyaniso xa ezalisa ifomu yengxelo yerhafu, okanye aphephe okanye azame ukuphepha irhafu, okanye umntu oncedisa umrhafi ukuba enze njalo, ukuba uyabanjwa unikwa isohlwayo okanye afakwe entolongweni ixesha elingafika kwiminyaka emihlanu. Ukongeza, uKhomishina anganyanzelisa isohlwayo esiphindwe kabini serhafu azama ukuyiphepha.
10. Akukho mntu ukhululweyo nakusiphi isohlwayo ngesizathu sokuba umntu engabizwanga ngqo ukuba angenise ifomu yengxelo yerhafu.
11. Ngokweenjongo zesi saziso, naliphi igama okanye inkcazelo enikwe intsingiselo kuMthetho weRhafu yeNgeniso (Income Tax Act) ka-1962, liqulethe intsingiselo eliyinikiweyo yaye “unyaka wohlolo luka-2007” uthetha—
  - (a) xa kubhekiswa kwinkampani, unyaka-mali waloo nkampani ophela ngonyaka ka-2007, yaye
  - (b) xa kubhekiswa nakuwuphi umntu, unyaka wohlolo ophela ngomhla wama-28 Febhuwari 2007.
12. Inkcazelo ethe vetshe okanye uncedo lufumaneka nakuyiphi i-ofisi ye-SARS, kungeyiyo i-ofisi eqwalasela irhafu yempahla engenayo

nephumayo kweli kunye neyezonzwabisi okanye ungayifumana kule webhusayidi: [www.sars.gov.za](http://www.sars.gov.za)

**SIKHUTSHWE NGUKHOMISHINA WENKONZO YENGENISO YOMZANTSI  
AFRIKA**

## NOTICE 1297 OF 2007

**INTELA YEHOLO LOMUNTU KA-2007: ISAZISO SOKWETHULA AMALITHENI ENTELA ONYAKA KA-2007**

1. Ngalokhu kwethulwa isaziso ngokwesigaba 66(1) soMthetho Wentela Yeholo Lomuntu ka-1962 (Act No. 58 of 1962) (obizwa nga-“lo Mthetho” kulesi saziso), esithi lowo nalowo, noma lowo ommele, okumele akhokhe intela ngaphansi kwalo Mthetho, noma okumele ethule amalitheni entela ngokwesigaba 2, kumele ethule ilitheni ngokuphathelene nonyaka ka-2007 wokukhokhwa kwentela, esikhathini esibekiwe ngokwesigaba 4 lapha ngezansi.
  
2. Abantu okubhekiswe kubo esigabeni 1 bahlanganisa—
  - (a) leyo naleyo nkampani, i-trust noma omunye owaziyo umthetho, okungaba yisakhamuzi noma lowo omali yakhe yonke engenile noma onzuzo yakhe engenile ngokudayisa impahla kuvela emthonjeni weRiphabhuliki;
  - (b) leyo naleyo nkampani esungulwe kwiRiphabhuliki kodwa okungeyona eyakuleli ngenxa yokusebenza kwanoma ngabe yisiphi isivumelwano noHulumeni wanoma ngabe yiliphi elinye izwe ukugwema ukukhokhiswa intela kabili;
  - (c) ngokunaka okushiwo yisigaba 3, noma yimuphi umuntu ophilayo ngempela oholo lakhe liphelele, kungadonsiwe izimali ezifana nentela, onyakeni wentela, libe ngaphezulu—
    - (i) kuka-R40 000 uma kuwumuntu oneminyaka engaphansi kuka-65 ubudala; noma
    - (ii) ngaphezulu kuka-R65 000 uma kuwumuntu oneminyaka ewu-65 ubudala noma ngaphezu kwaleyo;
  - (d) lowo nalowo muntu ophilayo ngempela obekade eqhuba umsebenzi wohwebo kwiRiphabhuliki (ngale komsebenzi awenza ngokwesikhundla sakhe njengomsebenzi);
  - (e) lowo nalowo muntu ophilayo ngempela onikezwe imali njengoba kucatshangwa esigabeni 8(1)(a) soMthetho (ngale kwenani eliyinhlawulo noma elikhokhiwe njengoba kucatshangwa esigabeni 8(1)(a)(ii));
  - (f) lowo nalowo muntu othole inzuzo noma olahlekelwe ngokudayisa impahla eyevile ku-R12 500;
  - (g) Leso naleso sakhamuzi okuthe, ngonyaka wentela ka-2007, saba nemali egcinwe njengemali yamanye amazwe noma saba ngumnikazi wezimpahla zenani elingaphezu kuka-R50 000 noma nini kulowo nyaka;
  - (h) lesa naleso sakhamuzi esingenise imali noma inzuzo etholakale ngokudayisa izimpahla ngemali yakwamanye amazwe noma izimpahla zangaphandle kweRiphabhuliki okungathiwa kwenzeke ngonyaka ka-2007 wentela ngokwalo Mthetho;
  - (i) lesa naleso sakhamuzi esaba namalungelo okuzibandakanya enkampanini elawulwa elinye izwe, njengoba kucatshangwa esigabeni 72A salo Mthetho;
  - (j) lowo nalowo muntu okhishelwe ilitheni lentela yeholo lonyaka noma ocelwa wuKhomishana ngokumbhalela ukuba ethule ilitheni, kungabhekiwe inani leholo lonyaka alitholayo; kanye

- (k) nalowo nalowo mkhokhi-ntela omele omunye njengoba kucatshangwa ezigabeni (a) no-(j) ngenhla.
3. Umuntu ophilayo ngempela, njengoba kucatshangwa esigabeni 2(c), akazulethula ilitheni lentela yakhe ka-2007, uma—
- (a) imali yonke engenile, kungadonsiwe imali efana nentela, yalowo muntu, iqukethe kuphela okukodwa noma ngaphezulu kwalokhu okulandelayo—
- (i) iholo akhokhelwa lona elingevile emalini eyiholo lonyaka elingana no-R60 000 (emva kokuba sekudonswe imali eya esikhwameni sempesheni nasesikhwameni sokuhlinzekela umhlalaphansi (retirement annuity) kanye, kumuntu oneminyaka engama-65 nangaphezu kwalokho, nezimali eziya esikhwameni esibhekelele ezokwelashwa) nokudonswe kuphela kulona intela yabasebenzi ebizwa nge-Standard Income Tax on Employees (SITE);
- (ii) izabelo (dividends) zakwamanye amazwe noma inzalo etholakale ngaphandle kweRiphabhuliki, okungevile ku-R2 500 uma sekuhlanganisiwe; kanye
- (iii) nemali eyinzalo engenile emthonjeni okwiRiphabhuliki, kodwa engevile—
- (aa) ku-R16 500 uma kuwumuntu ophilayo ngempela oneminyaka engaphansi kwengama-65 ubudala; noma
- (bb) ku-R24 500 uma kuwumuntu ophilayo ngempela oneminyaka engama-65 noma ngaphezu kwalokho ubudala,
- kuncishiswe nganoma ngabe yiliphi inani lezabelo zakwamanye amazwe noma inzalo, okubalulwe esigatshaneni (ii) ngenhla, okungenafakwa ezimalini zentela ngokwesigaba 10(1)(i)(xv)(aa) salo Mthetho; kanti
- (b) akuzusebenza mbandela waleyo ebalulwe ezigabeni 2(d) kuya ku-(k) ngokuphathelene nalowo muntu.
4. Amalitheni ngophathelene nonyaka ka-2007 wentela kumele ethulwe kulezi zikhathi ezilandelayo—
- (a) uma kuyinkampani, ezinyangeni eziyi-12 kusukela ngosuku okuphela ngalo unyaka wayo wezimali; noma
- (b) uma kuyibona bonke abanye abantu (okuhlanganisa abantu abaphilayo ngempela, ama-trust kanye nabanye abawaziyo umthetho njengezikhungo, amabhodi noma izinhlango) —
- (i) ngaphambi noma ngomhla zingama-31 ku-Okthoba 2007; noma
- (ii) lapho ama-akhawunti amukelwa wuKhomishana ngokwesigaba 66(13A) salo Mthetho ngokuphathelene nazo zonke izimali ezingenile zomkhokhi-ntela noma ingxenye yazo, elotshwa khona kuze kube wusuku olungemuva kolwama-28 kuFebhuwari 2007, kodwa ngaphambi noma ngomhla zingama-30 kuSephthemba

2007, ezinyangeni eziyi-6 kusukela osukwini okulotshwa ngalo lawo ma-akhawunti.

5. Amafomu uKhomishana anqume ukuba asetshenziswe ukwethula amalitheni atholakala ngokufaka isicelo kunoma ngabe yiliphi ihhovisi lophiko lwezentela lwaseNingizimu Afrika, okungelona ihhovisi elibhekene kuphela nezindaba eziphathelene nentela, noma ku-intanethi ekhelini elithi: [www.sarsefiling.co.za](http://www.sarsefiling.co.za).
6. Uma intela yabasebenzi (i-PAYE) idonsiwe eholweni lomuntu, kodwa lowo muntu ebe engalitholile ilitheni lentela yeholo lakhe, lowo muntu kumele afake isicelo selitheni.
7. Amalitheni ayatholakala kwi-website (ekhelini elithi: [www.sarsefiling.co.za](http://www.sarsefiling.co.za)), inqobo nje uma umuntu ebhalisele ukufakwa kwelitheni lakhe kule website, wathumela ngeposi ngokusebenzisa imvilophi enekheli ehambisana nelitheni, noma akulethe kunoma ngabe yiliphi iposi lakuleli, noma akulethe kunoma ngabe yiliphi ihhovisi lophiko lwezentela lwaseNingizimu Afrika, okungelona ihhovisi elibhekene kuphela nezindaba zentela, noma kwezinye izindawo ezikhonjwa wuKhomishana izikhathi ngezikhathi.
8. Uma umuntu okumele ethule ilitheni ehluleka ukwenzenjalo esikhathini esibalulwe esigabeni 4 ngenhla, lowo muntu, uma etholwa enecala, uyohlawuliswa noma agqunywe ejele isikhathi esingevile eminyakeni emibili. UKhomishana angabuye alinganise imali engenayo yalowo muntu okumele kuthathwe kuyo intela kanti angahlawuliswa ngokuthi akhokhe intela ephindwe kabili yaleyo mali.
9. Umkhokhi-ntela owenza isitatimende esingelona iqiniso kwiletheni, ekwenza azi noma ngenhloso, noma ogwema noma ozama ukugwema intela, noma umuntu osiza umkhokhi-ntela ukwenzenjalo, uma etholwa enecala, uyohlawuliswa noma agqunywe ejele iminyaka engafinyelela kwemihlanu. Ngaphezu kwalokho, uKhomishana angamhlawilisa intela elingana nephindwe kabili yenani eligwenywe ukukhokhwa.
10. Akekho umuntu ongazukhokhiswa inhlawulo kuphela ngenxa yokuthi lowo muntu akacelwanga ukuba ethule amalitheni.
11. Ngokwezinhloso zalesi simemezelo, izwi noma amazwi achaziwe kulo Mthetho ka-1962 Wentela Yeholo Lomuntu Lonyaka, asho yona leyo ncazelo, kanti “unyaka ka-2007 wentela” usho—
  - (a) uma kuyinkampani, unyaka wezimali waleyo nkampani, ophela ngonyaka wekhalenda ka-2007; kanti
  - (b) uma kungomunye umuntu, usho unyaka wentela ophela ngomhla zingama-28 kuFebhuwari 2007.
12. Eminye imininingwane noma usizo kungatholakala kunoma ngabe yiliphi ihhovisi lophiko lwezentela lwaseNingizimu Afrika, okungelona

ihhovisi elibhekene kuphela nezindaba eziphatelene nentela noma  
kwi-website (ekhelini elithi: [www.sars.gov.za](http://www.sars.gov.za))

**SIKHISHWE      WUKHOMISHANA      WOPHIKO      LWEZENTELA**  
**LWASENINGIZIMU AFRIKA**

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