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GOVERNMENT NOTICE GOEWERMENSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE

No. 531

1 July 2011

INCOME TAX 2011: NOTICE TO FURNISH RETURNS FOR THE 2011 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 2011 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) R57 000 in the case of a person below the age of 65 years; or
 - (ii) R88 528 in the case of a person aged 65 years or 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 capital gains or capital losses exceeding R17 500;
 - (g) every resident who during the 2011 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 2011 year of assessment in terms of the Act;
 - (i) every resident who held any participation rights, as contemplated in section 72A of the Act, in a controlled foreign company;
 - (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 2011 year of assessment, if—

- (a) the gross income of that person consisted solely of gross income described in one or more of the following subitems:
- (i) remuneration paid or payable to him or her—
 - (aa) which does not exceed the annual equivalent of R60 000 (after deduction of allowable contributions to any pension fund, retirement annuity fund and medical fund) and from which only Standard Income Tax on Employees (SITE) has been deducted; or
 - (bb) from one single source, which does not exceed R120 000, for the full year of assessment (all 12 months) and employees' tax has been deducted or withheld from the full amount (after the deduction of allowable contributions to any pension fund, retirement annuity fund and medical fund) in terms of the deduction tables prescribed by the Commissioner in terms of the Fourth Schedule to the Act;
 - (ii) foreign dividends and interest from a source outside the Republic which do not in total exceed R3 700; and
 - (iii) interest income from a source in the Republic not exceeding—
 - (aa) R22 300 in the case of a natural person below the age of 65 years; or
 - (bb) R32 000 in the case of a natural person aged 65 years or older,
reduced by any amount of foreign dividends and interest mentioned in item (ii) above, which is exempt from tax in terms of section 10(1)(i)(xv)(aa) of the Act; and
- (b) none of the provisions of paragraphs 2(d) to (j) apply in respect of that person.
4. Returns in respect of the 2011 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 30 September 2011 if the return is submitted manually;
 - (ii) on or before 25 November 2011 if the return is submitted in an electronic format as provided for in terms of the regulations issued in terms of section 66(7B) of the Act; or
 - (iii) 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 2011, but on or before 30 September 2011, 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 request or 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.
6. Returns must be:
 - (a) e-filed directly on the website www.sarsefiling.co.za, provided the person is registered for e-filing;
 - (b) forwarded by post to the South African Revenue Service;
 - (c) 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
 - (d) delivered to such other places as designated by the Commissioner from time to time.
7. 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, impose a penalty in respect of the failure to submit the return within the required period or both.
8. 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. The Commissioner may also impose a penalty equal to two times the amount of tax which was evaded.
9. 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.
10. 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 "2011 year of assessment" means—
 - (a) in the case of a company, the financial year of that company ending during the 2011 calendar year; and
 - (b) in the case of any other person, the year of assessment ending 28 February 2011.
11. 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

ISSUED BY THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SUID-AFRIKAANSE INKOMSTEDIENS

No. 531

1 Julie 2011

INKOMSTEBELASTING 2011: KENNISGEWING OM OPGAWES VIR DIE 2011 JAAR VAN AANSLAG TE VERSTREK

1. Kragtens artikel 66(1) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), word hiermee kennis gegee dat elke persoon wat persoonlik of in 'n verteenwoordigende hoedanigheid vir belasting kragtens die Wet aanspreeklik is, of van wie ingevolge paragraaf 2 vereis word om 'n opgawe te verstrek, 'n opgawe ten opsigte van die 2011 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) R57 000 in die geval van 'n persoon jonger as 65 jaar; of
 - (ii) R88 528 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 kapitaalwinste of kapitaalverliese wat R17 500 te bowe gaan;
 - (g) elke inwoner wat gedurende die 2011 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 2011 jaar van aanslag enige inkomste of kapitaalwins uit fondse in buitelandse geldeenheid of bates buite die Republiek ingevolge die Wet toegereken kon word;
 - (i) elke inwoner wat 'n deelnemende belang, soos in artikel 72A van die Wet bedoel, in 'n beheerde buitelandse maatskappy gehou het;
 - (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 2011 jaar van aanslag nie, indien:
- (a) die bruto inkomste van daardie persoon uitsluitlik uit bruto inkomste soos beskryf in een of meer van die volgende subitems bestaan het—
 - (i) besoldiging aan hom of haar betaal of betaalbaar—
 - (aa) wat nie die jaarlikse ekwivalent van R60 000 te bowe gaan nie (na aftrekking van toelaatbare bydraes aan 'n pensioenfonds, uittredingannuïteitsfonds en 'n mediese fonds) en waarvan slegs Standaard Inkomstebelasting op Werknemers (SIBW) afgetrek is; of
 - (bb) uit 'n enkele bron, wat nie die bedrag van R120 000 vir die volle jaar van aanslag (al 12 maande) oorskry nie en werknemersbelasting van die volle bedrag afgetrek of teruggehou is (na aftrekking van toelaatbare bydraes aan 'n pensioenfonds, uittredingannuïteitsfonds en mediese fonds) ingevolge die aftrekkingstabelle deur die Kommissaris ingevolge die Vierde Bylae by die Wet, voorgeskryf;
 - (ii) buitelandse dividende en rente van 'n bron buite die Republiek wat nie in total R3 700 te bowe gaan nie; en
 - (iii) rente inkomste uit 'n bron in die Republiek wat nie meer is nie as—
 - (aa) R22 300 in die geval van 'n natuurlike persoon jonger as 65 jaar; of
 - (bb) R32 000 in die geval van 'n natuurlike persoon van 65 jaar of ouer, verminder met enige bedrag van buitelandse dividende en rente in item (ii) hierbo genoem, wat ingevolge artikel 10(1)(j)(xv)(aa) van die Wet van belasting vrygestel is; en
 - (b) geen van die bepalings van paragrawe 2(d) tot (j) ten opsigte van daardie persoon van toepassing is nie.
4. Opgawes ten opsigte van die 2011 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 regspersone, soos instellings, rade en liggame)—
 - (i) voor of op 30 September 2011 indien die gedrukte weergawe van die opgawe ingedien word;
 - (ii) voor of op 25 November 2011 indien die opgawe in elektroniese formaat soos ingevolge die regulasies uitgereik ingevolge artikel 66(7B) van die Wet bepaal, ingedien word; of
 - (iii) 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 2011, maar voor of op 30 September 2011, 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 of aansoek 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.
6. Opgawes moet:
 - (a) elektronies ingedien word direk op die webtuiste: www.sarsefiling.co.za op voorwaarde dat die persoon geregistreer is vir "e-filing";
 - (b) gepos word aan die Suid-Afrikaanse Inkomstediens;
 - (c) 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; of
 - (d) sodanige ander plekke as wat die Kommissaris van tyd tot tyd mag aanwys.
7. 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, 'n boete ten aansien van die versuim om 'n opgawe binne die voorgeskrewe tydperk te verstrek oplê of beide.
8. '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 gelykstaande aan twee maal die bedrag van belasting wat ontduik is oplê.
9. 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.
10. 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 "2011 jaar van aanslag"—
 - (a) in die geval van 'n maatskappy, die finansiële jaar van daardie maatskappy wat gedurende die 2011 kalenderjaar eindig; en

- (b) in die geval van enige ander persoon, die jaar van aanslag wat op 28 Februarie 2011 eindig.
11. 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

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

**INTELA YENGENISO KA-2011: ISAZISO ZOKUGCWALISA AMAFOMU
ENTELE YONYAKA KA-2011 WEZILINGANISO**

1. Isaziso siyakhishwa lapha ngokwemigomo yesigaba 66(1) soMthetho Wentela Yemali Engenayo, 1962 (UMthetho onguNomb. 58 ka-1962) ("uMthetho"), sokuthi wonke umuntu akhokhe intela ngokwakhe noma ngokumelwa ngomunye ngaphansi koMthetho, noma okufanele ukuba agcwalise amafomu entela ngaphansi kwesigaba 2, kufanele afake amafomu entela yonyaka ka-2011 wezilinganiso esikhathini esibekwe kwisigaba-4 ngezansi.
2. Abantu abashiwo kwisigaba-1 bafaka—
 - (a) yonke inkampani, i-trust noma omunye umuntu onegunya lomthetho, okungaba ngumhlali noma othola imali eyisamba yengeniso noma ozuze ngokwempahla emsukweni othile kwiRiphabhulikhi;
 - (b) yonke inkampani eyingxenye, eyenziwe noma eqalwe eRiphabhulikhi, kodwa engesiyo eyalapha ngokusebenza kwanoma yisiphi isivumelwano okungenwe kuso noHulumeni wanoma iliphi elinye izwe ukuvikela ukukhokhiswa intela kabili;
 - (c) ngokuhambisana nesigaba 3, wonke umuntu ophilayo ingeniso mali yakhe ephelele yonyaka wezilinganiso idlule ku—
 - (i) R57 000 kumuntu oneminyaka engaphansi kwengu-65, noma
 - (ii) R88 528 kumuntu oneminyaka engu-65 noma ngaphezulu;
 - (d) wonke umuntu ophilayo obenza noma iluphi uhwebo eRiphabhulikhi (ngaphandle uma ubekwenza lokhu njengesisebenzi);
 - (e) wonke umuntu ophilayo okhokhelwe noma onikwe imali yosizo noma imali ayinikwa ngaphambili njengokubekwe kwisigaba 8(1)(a) soMthetho (ngaphandle kwemali ebuyiselwe noma enikwe ngaphambili njengokubekwe kwisigaba 8(1)(a)(ii));
 - (f) wonke umuntu ophilayo ozuze ngokwempahla noma olahlekelwe ngokwempahla okudlula u-R17 500;
 - (g) wonke umhlali okuthe ngonyaka ka-2011 wezilinganiso waphatha noma iyiphi ingxowamali yezimali zaphesheya noma waba ngumnini wempahla yangaphandle kweRiphabhulikhi, uma inani eliphelele lalezo ngxowamali noma impahla lingaphezu kuka R50 000 noma nini ngalowo nyaka;
 - (h) wonke umhlali okuthe ingeniso noma ingxowamali yezimali zaphesheya noma impahla yangaphandle kweRiphabhulikhi kwathiwa eyakhe ngonyaka ka-2011 wezilinganiso ngokoMthetho;
 - (i) wonke umhlali obenanoma yimaphi amalungelo okuzibandakanya, ngokubekwe kwisigaba 72A soMthetho, enkampanini ehlelekile yakwelinye izwe;
 - (j) wonke umuntu okuthe wanikwa amafomu entela noma odingwa nguKhomishana ngokubhaliwe ukuba agcwalise amafomu entela, kungakhathaliseki ukuthi inani leholo lalowo muntu lingakanani, kanye

- (k) naye wonke umuntu omele umkhokhintela wanoma yimuphi umuntu obekwe esigabeni (a) kuya ku-(j) ngenhla.
3. Umuntu ophilayo ochazwe esigabeni 2(c) akudingekile agcwalise amafomu entela yonyaka ka-2011 wezilinganiso, uma—
- (a) ingeniso ephelele yalowo muntu ifaka phakathi kuphela ingeniso ephelele echazwe kokukodwa noma ngaphezulu kwalokhu okulandelayo—
- (i) iholo elikhokhiwe noma elikhokhelwa yena—
- (aa) elingadluli isilinganiso sonyaka sika-R60 000 (emva kokudonswa kwezimali ezidonselwa noma yiphi ingxowamali yempesheni, izimali zomhlalaphansi nezimali zokwelashwa) futhi lapho kuphela i-Standard Income Tax on Employees (SITE) idonswe khona; noma
- (bb) kumsuka owodwa weholo, elingadluli u- R120 000, kunyaka ogcwele wezilinganiso (zonke izinyanga ezingu-12) futhi intela yabasebenzi idonswe noma ithathwe enanini eliphelele (emva kokudonswa kwezimali ezidonselwa noma yiphi ingxowamali yempesheni, izimali zomhlalaphansi nezimali zokwelashwa) ngokwamatafula okudonsiwe abekwe nguKhomishana ngokwe-Fourth Schedule eMthethweni;
- (ii) izabelo zakwamanye amazwe nenzalo kumsuka wangaphandle kweRiphabhulikhi engadluli u-R3 700; kanye
- (iii) nengeniso eyinzalo kumsuka okwiRiphabhulikhi engadluli u—
- (aa) R22 300 kumuntu oneminyaka engaphansi kwengu-65; noma
- (bb) R32 000 kumuntu oneminyaka engu-65 noma ngaphezulu;
- eyehliswe nganoma iliphi inani lezabelo zakwamanye amazwe nenzalo eshiwo ku-(ii) ngaphezulu, exolelwe kwintela ngokwesigaba 10(1)(j)(xv)(aa) soMthetho; futhi
- (b) awekho amalungiselelo esigaba 2(d) kuya ku-(j) asebenzayo maqondana nalowo muntu.
4. Amafomu entela yonyaka ka-2011 wezilinganiso kufanele enziwe ngalezi zikhathi ezilandelayo—
- (a) uma kuyinkampani, ezinyangeni ezingu-12 kusukela ngosuku lokuphela konyaka wayo wezimali; noma
- (b) uma kungabanye abantu (okuhlanganisa nabantu abaphilayo, nabanye abantu abanegunya lomthetho, njengezikhungo, amabhodi noma izinhlaka)—
- (i) ngaphambi noma ngomhla ka-30 Septhemba 2011 uma amafomu entela eziswa ngesandla;
- (ii) ngaphambi noma ngomhla ka-25 Novemba 2011 uma amafomu entela ethunyelwa ngekhompyutha njengoba

- kubekwe ngokwemigomo ekhishwe ngokwesigaba 66(7B) soMthetho; noma
- (iii) lapho ama-akhawunti emukelwe nguKhomishana ngokwesigaba 66(13A) soMthetho mayelana nayo yonke noma ingxenye yengeniso yomkhokhintela, adonswe ngosuku emva komhla ka-28 Februwari 2011, kodwa ngaphambi noma ngomhla ka 30 Septhemba 2011, ezinyangeni ezingu-6 kusukela ngosuku lawo ma-akhawunti adonswe ngalo.
5. Amafomu akhishwe nguKhomishana wokwenziwa kwamafomu entela ayatholakala ngokucela noma ngokufaka isicelo kunanoma yiliphi ihovisi loPhiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika, ngaphandle kwehovisi eliphethe izindaba zentela yempahla engenayo noma yangaphakathi kuphela, noma kwi-internet ku-www.sarsefiling.co.za.
6. Amafomu entela kufanele:
- (a) athunyelwe ngekhompyutha kwiwebhusayithi u-www.sarsefiling.co.za, kuphela uma umuntu ebhaliselwe ukuthumela ngekhompyutha;
- (b) athunyelwe ngeposi kuPhiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika;
- (c) alethwe ngesandla ehovisi loPhiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika, ngaphandle kwehovisi eliphethe izindaba zentela yempahla engenayo noma yangaphakathi kuphela; noma
- (d) alethwe kulezo zindawo ezibekwe nguKhomishana ngezikhathi ngezikhathi.
7. Uma umuntu okufanele agcwalise amafomu entela ehluleka ukukwenza lokho ngesikhathi esibekwe kwisigaba-4 ngenhla, lowo muntu uma etholakala enecala kufanele ajeziswe ngenhlawulo noma aboshwe isikhathi esingaye sifike eminyakeni emibili. UKhomishana angabuye abale ingeniso yalowo muntu ekhokhelwa intela, amjezise mayelana nokwehluleka ukugcwalisa amafomu entela ngesikhathi noma kokubili.
8. Umkhokhintela othi ngokwazi nangokuthanda kwakhe aqambe amanga kumafomu entela noma abalekele noma azame ukubalekela ukukhokha intela, noma umuntu osiza umkhokhintela ukuba enze njalo, kufanele uma ebanjwa akhokhe inhlawulo noma aboshwe isikhathi seminyaka eyisihlanu. UKhomishana angabuye anike isijeziso esilingana nenani lentela elibalekelwe eliphindwe kabili.
9. Akekho umuntu okhethwayo esijezisweni ngoba nje ethi akabizwanga ukuba azogcwalisa amafomu entela.
10. Ngokwenhloso yalesi saziso, nanoma yiliphi igama noma isisho incazelo yaso enikeziwe eMthethweni Wentela Yemali Engenayo,

1962, siqukethe incazelo esiyinikiwe, futhi “unyaka ka-2011 wezilinganiso” uchaza—

- (a) uma kuyinkampani, unyaka wezimali waleyo nkampani ophela ngonyaka wekhalenda ka-2011; futhi
- (b) uma kungumuntu nje, unyaka wezilinganiso ophela ngo-28 Februwari 2011.

11. Eminye imininingwane noma usizo kungatholakala kunoma yiliphi ihhovisi loPhiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika, ngaphandle kwehhovisi eliphethe izindaba zentela yempahla engenayo noma yangaphakathi kuphela noma kwiwebhusayithi u-www.sars.gov.za

**IKHISHWE NGUKHOMISHANA WOPHIKO LWEZOKUQOQWA
KWEZIMALI ZENTELA ENINGIZIMU AFRIKA**

**MUTHELO WA MBUELO WA 2011: NĀIVHADZO YA U ĀADZA FOMO DZA
MUTHELO DZA NĀWAHA WA ASESIMENNDE WA 2011**

1. NĀivhadzo i khou ņetshedzwa u ya nga khethekanyo 66(1) ya Mulayo wa Muthelo wa Mbuelo wa, 1962 (Mulayo wa Nomboro 58 wa 1962) ("Mulayo"), uri muthu muņwe na muņwe hu nga vha ene muņe kana a kha vhuimo ha vhuimeleli o tea u thela nga fhasi ha Mulayo, kana zwo teaho khae u ya nga phara 2 u Āadza fomo dza muthelo wa mbuelo u ya nga nĀwaha wa asesimennde wa 2011 u ya nga tshifhinga tshe tsha randelwa kha phara 4 aņho fhasi.

2. Vhathu vhe vha livhiswa khavho kha phara 1 hu katelwa—
 - (a) khamphani iņwe na iņwe, tĥirasithi kana muthu muņwe na muņwe wa mulayo, ane a nga vha mudzulapo kana ane a wana mbuelo iņwe na iņwe kana khephithala kha tshiko tsha Riphabuĭiki;
 - (b) khamphani iņwe na iņwe yo katelwaho, yo thoņwaho kana u bveledzwa kha Riphabuĭiki, fhedzi ane a sa vhe mudzulapo zwo bveledzwa nga khumbelo ya thendelano iņwe na iņwe ye a dzhenela khayoy na Muvhuso wa shango ĭiņwe na ĭiņwe a tshi itela u sa theliswa kavhili;
 - (c) u ya nga phara ya 3, muthu muņwe na muņwe ane mbuelo yawe yoťhe ya nĀwaha wa asesimennde ya fhira—
 - (i) R57 000 kha muthu a re fhasi ha miņwaha ya 65 nga vhukale; kana
 - (ii) R88 528 kha muthu are na vhukale ha 65 kana u fhira;
 - (d) muthu muņwe na muņwe ane a ita vhuvhambadzi vhuņwe na vhuņwe kha Riphabuĭiki (nga nņdani ha tshiimo tshawe tsha u vha mutholwa);
 - (e) muthu muņwe na muņwe ane a badelwa magavhelo kana o badelwa phanĀa tshelede kana u ņetshedzwa u ya nga zwo sumbedziswaho kha khethekanyo 8(1)(a) ya Mulayo (nga

nnḁani ha tshelede yo badelwa murahu kana tshelede yo badelelwaho phanḁa kha khethekanyo 8(1)(a)(ii));

- (f) Muthu muḁwe na muḁwe a re na mbuelo ya khephithala kana ndozwo ya khephithala i no fhira R17 500;
- (g) mudzulapo muḁwe na muḁwe we nga ḁwaha wa asesimennde wa 2011 a vha a na tshikwama tshiḁwe na tshiḁwe tsha tshelede ya mashango a nnḁa kana a na ndaka iḁwe na iḁwe nga nnḁa ha Riphabuḁiki, arali ndeme yoṁhe ya tshelede na ndaka zwi tshi fhira R50 000 tshifhinga tshiḁwe na tshiḁwe kha wonoyo ḁwaha;
- (h) mudzulapo muḁwe na muḁwe ane mbuelo iḁwe na iḁwe kana mbuelo ya khephithal u bva kha tshikwama tsha tshelede ya mashango a nnḁa kana ndaka nga nnḁa ha Riphabuḁiki i nga ṁaluswa nga ḁwaha wa asesimende wa 2011 u ya nga Mulayo;
- (i) mudzulapo muḁwe na muḁwe ane a vha na pfanelo ya u dzhenelela, sa zwo sumbedziswaho kha khethekanyo 72A ya Mulayo, kha khamphani i langulwaho ya mashango a nnḁa;
- (j) Muthu muḁwe na muḁwe we a bviselwa fomo ya muthelo wa mbuelo kana we a humbelwa nga Mukhomishinari nga u tou ḁwalwa u ḁadza fomo dza muthelo, zwi sina ndavha na mutengo wa mbuelo ya onoyo muthu;na
- (k) muimeleli muḁwe na muḁwe wa mutheli wa muthu muḁwe na muḁwe o sumbedziswaho kha phara (a) u swika (j) afho nṁha.

3. Muthu muḁwe na muḁwe o sumbedziswaho kha phara 2(c) ha tei u ḁadza fomo yawe ya muthelo wa mbuelo wa asesimennde ya 2011, arali—

- (a) mbuelo yawe yoṁhe yo vhumbe nga mbuelo yoṁhe yo ṁaluswaho kha zwiteḁwa zwiṁuku tshithihi kana zwinzhi zwi tevhelaho:
 - (i) malamba o badelwaho kana o badelwaho khae—
 - (aa) a sa fhiri ndinganyiso ya ḁwaha nga ḁwaha ya R60 000 (nga murahu ha u ṁuswa ha lweṁolweṁo lune lwa tendelwa kha tshikwama tshiḁwe na tshiḁwe tsha phensheni, tshikwama tsha anyuwithi

ya u ya u awela na tshikwama tsha dzilafho) na uri u bva khayō ho tšuswa fhedzi Muthelo wa Mbuelo wa Mutholwa wo Teaho (SITE); kana

(bb) u bva kha tshiko tshithihi, i sa fhiri R120 000, kha n̄waha wa asesimennde wothe (mirwedzi yothe ya 12) muthelo wa mutholwa wo tšuswa kana wo bviswa kha mutengo wothe (nga murahu ha u tšuswa ha lwejolwejo lwa magavhelo kha tshikwama tshin̄we na tshin̄we tsha phensheni, anyuwithi ya u ya u awela na tshikwama tsha dzilafho) u ya nga thebuju ya mituso yo randelwaho nga Mukhomishinari u ya nga Sheduju ya Vhuna ya Mulayo;

(ii) mikovhe ya mashango a n̄nda na nyingapfuma u bva kha tshiko tsha n̄nda ha Riphabuliki tshine tsha sa fhire R3 700; na

(iii) mbuelo ya nyingapfuma u bva tshiko kha Riphabuliki tshi sa fhiri—

(aa) R22 300 kha nyimele ya muthu ane a vha nga fhasi ha mirwaha ya 65 nga vhukale; kana

(bb) R32 000 kha nyimele ya muthu ane a vha na mirwaha ya 65 nga vhukale kana u fhira,

u fhungudzwa nga mutengo wa mikovhe ya mashango a n̄nda na muingapfuma wo bulwaho kha tshitehwa (ii) afho n̄tha, tshi sa dzheniswi kha muthelo u ya nga khethekanyo 10(1)(j)(xv)(aa) ya Mulayo; na

(b) a huna tsho n̄tshedzwaho kha phara 2(d) u swika (j) tshine tsha do shuma zwi tshi ya kha onoyo muthu.

4. Fomo dza muthelo zwi tshi ya nga n̄waha wa asesimennde wa 2011 dzi fanela u d̄adzwa kha zwifhinga zwi tevhelaho:

(a) kha nyimele ya khamphani in̄we na in̄we, mirwedzi ya 12 u bva kha datumu ine n̄waha wa muvhalelano wayo wa fhela ngayo; kana

- (b) kha nyimele ya vhaṅwe vhatu vhoṭhe, ṭhirasithii na vhaṅwe vhatu vha mulayo, u fana na zwiimiswa, bodo)—
- (i) nga ḷa kana phanda ha 30 Khubvumedzi 2011 arali fomo ya muthelo yo rumeliwa nga u tou u isa iwe muṅe;
 - (ii) nga ḷa kana phanda ha 25 ḷara 2011 arali fomo ya muthelo yo rumelwa eḷekithironikhaji sa zwo ṅetshedzwaho u ya nga ndaulo dzo bviswaho u ya nga khethekanyo 66(7B) ya Mulayo; kana
 - (iii) hune akhauthu dza ṭanganedzwa nga Mukhomishinari u ya nga khethekanyo 66(13A) ya Mulayo zwi tshi ya nga mbuelo ya muthelo yoṭhe kana tshipiḍa, tsho bviswaho nga datumu ya murahu ha 28 Luhuh 2011, fhedzi nga ḷa kana phanda ha 30 Khubvumedzi 2011, kha mirḳwedzi ya 6 u bva nga datumu ye iyi akhauthu ya bviswa khayō.
5. Fomo dzo randelwaho nga Mukhomishinari kha u ṅetshedza muthelo wa mbuelo dzi wanala arali ho itwa khumbelo kha ofisi iṅwe na iṅwe ya Tshumelo ya Mbuelo ya Afrika Tshipembe, nga nṅdani ha ofisi ine ya shumana fhedzi na mafhungo a zwa zwibveledzwa na tshumelo na muthelo, nga kha inthanethe kha www.sarsefiling.co.za.
6. Fomo dza muthelo dzi fanela:
- (a) u faeliwa eḷekithironikhaji kha webusaithi www.sarsefiling.co.za, tenda muthu a vha o ḍiṅwalisa kha e-filing;
 - (b) u rumela nga poswo kha Tshumelo ya Mbuelo ya Afrika Tshipembe;
 - (c) u isa kha ofisi iṅwe na iṅwe ya Tshumelo ya Mbuelo ya Afrika Tshipembe, nga nṅdani ha ofisi ine ya shumana fhedzi na mafhungo a zwa zwibveledzwa na tshumelo na muthelo; kana
 - (d) u isa kha vhuṅwe vhupo ho nangwaho nga Mukhomishinari u ya nga tshifhinga.
7. Arali muthu ane a khou tea u ṅetshedza fomo ya muthelo a kundelwa u ita zwenezwo nga tshifhinga tsho bulwaho kha phara 4 afho ṅṭha,

muthu onoyo u do hwala vhuḍifhinduleli ha mulandu wa ndat̄iso kana u valelwa dzhele lwa tshifhinga tshi sa fhiri miṅwaha mivhili. Khomishinari a nga anganyela mbuelo ya muthelo ya onoyo muthu, u netshedza tshigwevho tsha ndat̄iso zwi tshi elana na u kundelwa u netshedza fomo ya muthelo nga tshifhinga tsho tiwaho kana vhuvhili hazwo.

8. Mutheli a tshi khou zwi divha a ita tshitatamennde tshi si tshone kha fomo ya muthelo kana u tinya kana u lingedza u tinya muthelo, kana muthu ane a thusa mutheli u ita nga u ralo, u do vhone mulandu wa ndat̄iso kana a valelwa dzhele lwa tshifhinga tsha miṅwaha miṅanu. Mukhomishinari a nga netshedza ndat̄iso i linganaho na mitengo mivhili ya muthelo wo tinywaho.
9. Ahuna muthu ane a si dzheniswe kha ndat̄iso iṅwe na iṅwe nga tshiitiso tsha uri uyo muthu ha ngo vhidzwa uri a de a dadze fomo dza muthelo.
10. Hu tshi itelwa iyi ndivhadzo, ipfi kana thalutshedzo iṅwe na iṅwe yo netshedzwaho thalutshedzo kha Mulayo wa Muthelo wa Mbuelo wa, 1962, li hwala thalutshedzo ye la netshedzwa, na, "ṅwaha wa asesimennde wa 2011" zwi amba—
 - (a) kha nyimele ya khamphani, ṅwaha wa muvhalelano wa khamphani une wa fhela nga tshifhinga tsha ṅwaha wa 2011; na
 - (b) kha nyimele ya muthu muṅwe na muṅwe, ṅwaha wa asesimennde u fhela nga 28 Luhuhli 2011.
11. Mafhungo a u isa phanḁa kana thuso i nga wanala kha ofisi ya Tshumelo ya Mbuelo ya Afrika Tshipembe, nga nḁa ha ofisi ine ya shumana fhedzi na mafhungo a zwa zwibveledzwa na tshumelo na muthelo kana u bva kha webusaihi: www.sars.gov.za.

**YO BVISWA NGA MUKHOMISHINARI WA TSHUMELO YA MBUELO YA
AFRIKA TSHIPEMBE**