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**CONTENTS****INHOUD**

<i>No.</i>	<i>Page No.</i>	<i>Gazette No.</i>	<i>No.</i>	<i>Bladsy No.</i>	<i>Koerant No.</i>	
<b>GOVERNMENT NOTICE</b>			<b>GOEWERMENTSKENNISGEWING</b>			
<b>South African Revenue Service</b>			<b>Suid-Afrikaanse Inkomstediens</b>			
<i>Government Notice</i>			<i>Goewermentskennisgewing</i>			
501			501			
	Income Tax Act (58/1962): Income Tax 2012: Notice to furnish returns for the 2012 year of assessment.....	3	35485			
				501	Inkomstebelastingwet (58/1962): In- komstebelasting 2012: Kennisgewing om opgawes vir die 2012 jaar van aanslag te verstrek.....	6
					35485	

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# GOVERNMENT NOTICE

## GOEWERMENTSKENNISGEWING

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### SOUTH AFRICAN REVENUE SERVICE

### SUID-AFRIKAANSE INKOMSTEDIENS

No. 501

29 June 2012

#### INCOME TAX 2012: NOTICE TO FURNISH RETURNS FOR THE 2012 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 2012 year of assessment within the period prescribed in paragraph 4 below.
2. The following persons must furnish an income tax return:
  - (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) every natural person—
    - (i) who carried on any trade in the Republic (other than solely in his or her capacity as an employee);
    - (ii) to whom an allowance or advance was paid or granted as described in section 8(1)(a) of the Act (other than an amount reimbursed or advanced as described in section 8(1)(a)(ii));
    - (iii) who had capital gains or capital losses exceeding R20 000;
    - (iv) who is a resident and held any funds in foreign currency or owned any assets outside the Republic, if the total value of those funds and assets exceeded R100 000 at any stage during the 2012 year of assessment;
    - (v) who is a resident and to whom any income or capital gains from funds in foreign currency or assets outside the Republic could be attributed during the 2012 year of assessment in terms of the Act;
    - (vi) who is a resident and held any participation rights, as referred to in section 72A of the Act, in a controlled foreign company;
    - (vii) 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;
    - (viii) who, subject to the provisions of paragraph 3, at the end of the year of assessment—
      - (aa) was under the age of 65 and whose gross income exceeded R59 750;
      - (bb) was 65 years or older (but under the age of 75) and whose gross income exceeded R93 150; or
      - (cc) was 75 years or older and whose gross income exceeded R104 261; and

- (d) every representative taxpayer of any person referred to in subparagraphs (a) to (c) above.
3. A natural person is not required to furnish a return for the 2012 year of assessment in terms of paragraph 2(c)(viii) if the gross income of that person consisted solely of gross income described in one or more of the following subparagraphs:
- (a) remuneration, other than an allowance or advance referred to in paragraph 2(c)(ii) above, paid or payable 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 in terms of the deduction tables prescribed by the Commissioner;
  - (b) foreign dividends and interest income from a source outside the Republic which do not in total exceed R3 700; and
  - (c) interest income from a source in the Republic not exceeding—
    - (i) R22 800 in the case of a natural person below the age of 65 years; or
    - (ii) R33 000 in the case of a natural person aged 65 years or older,reduced by any amount of foreign dividends and interest mentioned in subparagraph (b) above, which is exempt from tax in terms of section 10(1)(i)(xv)(aa) of the Act.
4. Returns in respect of the 2012 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 28 September 2012 if the return is submitted manually;
    - (ii) on or before 23 November 2012 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;
    - (iii) on or before 31 January 2013 if the return relates to a provisional taxpayer and 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
    - (iv) 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 29 February 2012, but on or before 30 September 2012, 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](http://www.sarsefiling.co.za).

6. Returns must be—
  - (a) e-filed directly on the website [www.sarsefiling.co.za](http://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 "2012 year of assessment" means—
  - (a) in the case of a company, the financial year of that company ending during the 2012 calendar year; and
  - (b) in the case of any other person, the year of assessment ending 29 February 2012.
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](http://www.sars.gov.za)



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

**INKOMSTEBELASTING 2012: KENNISGEWING OM OPGAWES VIR DIE 2012 JAAR VAN AANSLAG TE VERSTREK**

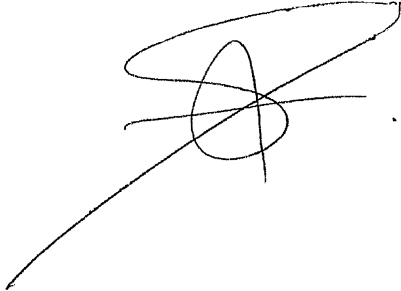
1. Kragtens artikel 66(1) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962) ("die Wet"), word hiermee kennis gegee dat elke persoon wat persoonlik of in 'n verteenwoordigende hoedanigheid vir belasting kragtens die Wet aanspreeklik is, of van wie ingevolge paragraaf 2 vereis word om 'n opgawe te verstrek, 'n opgawe ten opsigte van die 2012 jaar van aanslag moet verstrek binne die tydperk in paragraaf 4 hieronder voorgeskryf.
2. Die volgende persone moet 'n inkomstebelastingopgawe verstrek:
  - (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) elke natuurlike persoon—
    - (i) wat 'n bedryf in die Republiek beoefen het (behalwe in sy of haar hoedanigheid as werknemer);
    - (ii) 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);
    - (iii) met kapitaalwinste of kapitaalverliese wat R20 000 te bowe gaan;
    - (iv) wat 'n inwoner is wat 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 die 2012 jaar van aanslag R100 000 te bowe gegaan het;
    - (v) wat 'n inwoner is en aan wie gedurende die 2012 jaar van aanslag enige inkomste of kapitaalwins uit fondse in buitelandse geldeenheid of bates buite die Republiek ingevolge die Wet toegereken kon word;
    - (vi) wat 'n inwoner is en wat 'n deelnemende belang, soos in artikel 72A van die Wet bedoel, in 'n beheerde buitelandse maatskappy gehou het;
    - (vii) 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;
    - (viii) wat, behoudens die bepalings van paragraaf 3, aan die einde van die jaar van aanslag—
      - (aa) jonger as 65 jaar was en wie se bruto inkomste R59 750 oorskry het;
      - (bb) 65 jaar of ouer was (maar onder die ouderdom van 75) en wie se bruto inkomste R93 150 oorskry het;

- (cc) 75 jaar en ouer was en wie se bruto inkomste R104 261 oorskry het; en
- (viii) elke verteenwoordigende belastingpligtige van 'n persoon in paragrawe (a) tot (c) hierbo bedoel.
3. 'n Natuurlike persoon hoef nie 'n opgawe te verstrek vir die 2012 jaar van aanslag ingevolge paragraaf 2(c)(viii) nie, indien die bruto inkomste van daardie persoon uitsluitlik uit bruto inkomste soos beskryf in een of meer van die volgende subparagrawe bestaan het:
- (a) besoldiging, behoudens 'n toelae of voorskot in paragraaf 2(c)(ii) hierbo bedoel, betaal of betaalbaar 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 ingevolge die aftrekkingstabelle deur die Kommissaris voorgeskryf;
- (b) buitelandse dividende en rente inkomste van 'n bron buite die Republiek wat nie in totaal R3 700 te bowe gaan nie; en
- (c) rente inkomste uit 'n bron in die Republiek wat nie meer is nie as—
- (i) R22 800 in die geval van 'n natuurlike persoon jonger as 65 jaar; of
- (ii) R33 000 in die geval van 'n natuurlike persoon van 65 jaar of ouer,
- verminder met enige bedrag van buitelandse dividende en rente in subparagraaf (b) hierbo genoem, wat ingevolge artikel 10(1)(i)(xv)(aa) van die Wet van belasting vrygestel is.
4. Opgawes ten opsigte van die 2012 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 28 September 2012 indien die gedrukte weergawe van die opgawe ingedien word;
- (ii) voor of op 23 November 2012 indien die opgawe in elektroniese formaat soos ingevolge die regulasies uitgereik ingevolge artikel 66(7B) van die Wet bepaal, ingedien word;
- (iii) voor of op 31 Januarie 2013 indien die opgawe met 'n voorlopige belastingpligtige verband hou en in elektroniese formaat soos ingevolge die regulasies uitgereik ingevolge artikel 66(7B) van die Wet; 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 29 Februarie 2012, maar voor of op 30 September 2012, 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](http://www.sarsefiling.co.za).
6. Opgawes moet:
  - (a) 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";
  - (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 "2012 jaar van aanslag"—
  - (a) in die geval van 'n maatskappy, die finansiële jaar van daardie maatskappy wat gedurende die 2012 kalenderjaar eindig; en
  - (b) in die geval van enige ander persoon, die jaar van aanslag wat op 28 Februarie 2012 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](http://www.sars.gov.za)

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the left.

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

**INTELA YENGENISO YONYAKA WEZI-2012: ISAZISO ZOKUGCWALISA  
AMAFOMU ENTELA YONYAKA WEZI-2012 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 wezi-2012 wezilinganiso esikhathini esibekwe kwisigaba-4 ngezansi.
  
2. Abantu abalandelayo kufanele bagcwalise amafomu okubuyisela intela—
  - (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 eyingxenywe, eyenziwe noma eqalwe eRiphabhulikhi, kodwa engesiyo eyalapha ngokusebenza kwanoma yisiphi isivumelwano okungenwe kuso noHulumeni wanoma iliphi elinye izwe ukuvikela ukukhokhiswa intela kabili;
  - (c) wonke umuntu ophilayo—
    - (i) oke wahweba kwiRiphabhulikhi (ngaphandle kwasezingeni lakhe njengomqashwa) ;
    - (ii) okhokhelwe imali ngaphambili njengokubekwe kwisigaba 8(1)(a) soMthetho (ngaphandle kwemali ebuyiselwe noma enikwe ngaphambili njengokubekwe kwisigaba 8(1)(a)(ii);
    - (iii) oke wazuza imali noma walahlekelwa imali edlula ama-R20 000;
    - (iv) ongumhlali futhi wesilinganiso obe nemali yangaphandle noma impahla ngaphandle kweRiphabhulikhi, uma inani eliphelele laleyo mali noma impahla lingaphezu kwama-R100 000 noma nini ngalowo nyaka;
    - (v) ongumhlali onemali evela ngaphandle noma impahla ngaphandle kweRiphabhulikhi ngonyaka wezi-2012 wesilinganiso ngokoMthetho;
    - (vi) ongumhlali futhi onamalungelo okubamba iqhaza, njengoba kubekwe kwisigaba 72A soMthetho, enkampanini ephethwe ngaphandle;
    - (vii) onikezwe amafomu entela yengeniso noma ocelwe uKhomishana ngokubhaliwe ukuba athumele amafomu entela, ngaphandle kokubheka inani lalowo muntu;
    - (viii) nalowo, ngokuhambisana nesigaba sesi-3 ekupheleni konyaka wesilinganiso—
      - (aa) ubeneminyaka engaphansi kwengama-65 futhi imali yengeniso yakhe ingaphezu kwama-R59 750;
      - (bb) ubeneminyaka engama-65 noma ngaphezulu (kodwa ngaphansi kwengama-75) futhi imali yakhe yengeniso ingaphezu kwama-R93 150; noma

- (cc) ubeneminyaka engama-75 noma ngaphezulu futhi imali yakhe yengeniso ingaphezu kwama-R 104 261; kanye
- (d) naye wonke umuntu omele umkhokhintela wanoma yimuphi umuntu obekwe esigabeni (a) kuya ku-(c) ngenhla.
3. Umuntu ophilayo ochazwe esigabeni 2(c)(viii) akudingekile agcwalise amafomu entela yonyaka wezi-2012 wezilinganiso uma ingeniso ephelele yalowo muntu ifaka phakathi kuphela ingeniso ephelele echazwe kokukodwa noma ngaphezulu kwalokhu okulandelayo—
- (a) iholo, ngaphandle kwemasli ayinikwe ngaphambili echazwe kwisigaba 2(c)(ii) ngenhla, ikhokhwa noma ikhokhelwa isuka kumsuka owodwa weholo, elingadluli u-R120 000, kunyaka ogcwele wezilinganiso (zonke izinyanga ezingu-12) futhi intela yabasebenzi idonswe noma ibanjwe ngokwamatafula okudonsiwe abekwe nguKhomishana ngokwe-Fourth Schedule eMthethweni;
- (b) izabelo zakwamanye amazwe nenzalo kumsuka wangaphandle kweRiphabhulikhi engadluli u-R3 700; kanye
- (c) nengeniso eyinzalo kumsuka okwiRiphabhulikhi engadluli u—
- (i) R22 800 kumuntu oneminyaka engaphansi kwengu-65; noma
- (ii) R33 000 kumuntu oneminyaka engu-65 noma ngaphezulu;
- eyehliswe nganoma iliphi inani lezabelo zakwamanye amazwe nenzalo eshiwo ku-(ii) ngaphezulu, exolelwe kwintela ngokwesigaba 10(1)(i)(xv)(aa) soMthetho.
4. Amafomu entela yonyaka wezi-2012 wezilinganiso kufanele enziwe ngalezi zikhathi ezilandelayo—
- (a) uma kuyinkampani, ezinyangeni eziyi-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 wama-28 Septhemba 2012 uma amafomu entela eziswa ngesandla;
- (ii) ngaphambi noma ngomhla wama-23 Novemba 2012 uma amafomu entela ethunyelwa ngekhompyutha njengoba kubekwe ngokwemigomo ekhishwe ngokwesigaba 66(7B) soMthetho;
- (iii) noma ngomhla wama-31 Januwari 2013 uma amafomu entela ebhekise kumkhokhintela wesikhashsna futhi ethunyelwa ngekhompyutha njengoba kubekwe ngokwemigomo ekhishwe ngokwesigaba 66(7B) soMthetho; noma
- (iv) lapho ama-akhawunti emukelwe nguKhomishana ngokwesigaba 66(13A) soMthetho mayelana nayo yonke noma ingxenye yengeniso yomkhokhintela, adonswe

ngosuku emva komhla ka-29 Februwari 2012, kodwa ngaphambi noma ngomhla ka 30 Septhemba 2012, ezinyangeni eziyisi-6 kusukela ngosuku lawo ma-akhawunti adonswe ngalo.

5. Amafomu akhishwe nguKhomishana wokwenziwa kwamafomu entela ayatholakala ngokucela noma ngokufaka isicelo kunanoma yiliphi ihhovisi loPhiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika, ngaphandle kwehhovisi eliphethe izindaba zentela yempahla engenayo noma yangaphakathi kuphela, noma kwi-internet ku-[www.sarsefiling.co.za](http://www.sarsefiling.co.za).
6. Amafomu entela kufanele:
  - (a) athunyelwe ngekhompyutha kwiwebhusayithi u-[www.sarsefiling.co.za](http://www.sarsefiling.co.za), kuphela uma umuntu ebhaliselwe ukuthumela ngekhompyutha;
  - (b) athunyelwe ngeposi kuPhiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika;
  - (c) alethwe ngesandla ehhovisi loPhiko Lwezokuqoqwa Kwezimali Zentela eNingizimu Afrika, ngaphandle kwehhovisi 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 eMthethweno Wentela Yemali Engenayo, 1962, siqukethe incazelo esiyinikiwe, futhi “unyaka wezi-2012 wezilinganiso” uchaza—
  - (a) uma kuyinkampani, unyaka wezimali waleyo nkampani ophela ngonyaka wekhalenda wezi-2012; futhi

- (b) uma kungumuntu nje, unyaka wezilinganiso ophela ngomhla wama-29 Februwari 2012.
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](http://www.sars.gov.za)

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

No. 501

29-06-2012

MUTHELO WA MBUELO WA 2012: NDI VHADZO YA U DADZA FOMO DZA  
MUTHELO DZA NWAHA WA ASESIMENDE WA 2012

1. Ndivhadzo i khou netshedzwa u ya nga khethekanyo 66(1) ya Mulayo wa Muthelo wa Mbuelo wa, 1962 (Mulayo wa Nomboro 58 wa 1962) ("Mulayo"), uri muthu muñwe na muñwe hu nga vha ene muñe kana a kha vhuimo ha vhuimeleli o tea u thela nga fhasi ha Mulayo, kana zwo teaho khae u ya nga phara 2 u dadza fomo dza muthelo wa mbuelo u ya nga nwaaha wa asesimennde wa 2012 u ya nga tshifhinga tshe tsha randelwa kha phara 4 afho fhasi.
2. Vhathu vha tevhelaho vha fanela u dadza fomo dza muthelo wa mbuelo:
  - (a) khamphani inwe na inwe, thirasithi kana muthu muñwe na muñwe wa mulayo, ane a nga vha mudzulapo kana ane a wana mbuelo inwe na inwe kana khephithala kha tshiko tsha Riphabuḽiki;
  - (b) khamphani inwe na inwe yo katelwaho, yo thoniwaho kana u bveledzwa kha Riphabuḽiki, fhedzi ane a sa vhe mudzulapo zwo bveledzwa nga khumbelo ya thendelano inwe na inwe ye a dzhenela khayoy na Muvhuso wa shango ḽinwe na ḽinwe a tshi itela u sa theliswa kavhili;
  - (c) muthu muñwe na muñwe—
    - (i) ane a ita vhuvhambadzi vhuñwe na vhuñwe kha Riphabuḽiki (nga nndani ha tshiimo tshawe tsha u vha mutholwa);
    - (ii) ane a badelwa magavhelo kana o badelwa phanda tshelede kana u netshedzwa u ya nga zwo sumbedziswaho kha khethekanyo 8(1)(a) ya Mulayo (nga nndani ha tshelede yo badelwa murahu kana tshelede yo badelelwaho phanda kha khethekanyo 8(1)(a)(ii));
    - (iii) a re na mbuelo ya khephithala kana ndozwo ya khephithala i no fhira R20 000;
    - (iv) ane a vha mudzulapo na, a vha a na tshikwama tshinwe na tshinwe tsha tshelede ya mashango a nnda kana a na

ndaka inwe na inwe nga nnda ha Riphabuliki, arali ndeme yothe ya tshelede na ndaka zwi tshi fhira R100 000 tshifhinga tshinwe na tshinwe kha wonoyo nwaha;

- (v) ane a vha mudzulapo ane a nga vha na mbuelo ya muthelo kana khephithala ya zwiqwama zwa tshelede ya mashango a nnda kana ndaka nnda ha Riphabuliki zwi nga dzhielwa ntha kha nwaha wa asesimennde wa 2012 u ya nga Mulayo;
- (vi) ane a vha mudzulapo ane a vha na pfanelo ya u dzhenelela, sa zwo sumbedziswaho kha khethekanyo 72A ya Mulayo, kha khamphani i langulwaho ya mashango a nnda;
- (vii) we a bviselwa fomo ya muthelo wa mbuelo kana we a humbelwa nga Mukhomishinari nga u tou nwalwa u dadza fomo dza muthelo, zwi sina ndavha na mutengo wa mbuelo ya onoyo muthu;
- (viii) ane, u ya nga ntschedzo ya phara 3 mafheleloni a nwaha wa asesimennde—
  - (aa) we a vha e fhasi ha minwaha ya 65 nga vhukale; kana ane mbuelo yawe yothe ya fhira R59 750;
  - (bb) o vha e na minwaha ya 65 nga vhukale na u fhira (fhedzi a fhasi minwaha ya 75) ane mbuelo yawe yothe ya fhira R93 150; kana
  - (cc) o vha e na minwaha ya 75 nga vhukale na u fhira ane mbuelo yawe yothe ya fhira R104 261; na
- (d) muimeleli muñwe na muñwe wa mutheli wa muthu muñwe na muñwe o sumbedziswaho kha phara thukhu (a) u swika (c) afho ntha.

3. Muthu muñwe na muñwe ha tei u dadza fomo yawe ya muthelo wa mbuelo wa nwaha wa asesimennde ya 2012 u ya nga phara 2(c)(viii) arali mbuelo yawe yothe yo vhumbeba nga mbuelo yothe yo taluswaho kha nthihi kana vhunzhi ha phara thukhu dzi tevhelaho:

- (a) malamba, nga nnda ha magavhelo kana tshelede ine ya badelelwa phanda zwo livhiswaho kha phara 2(c)(ii) afho ntha,

zwo badelwa u ba kha tshiko tshithihi, i sa fhiri R120 000, kha n̄waha wa asesimennde wothe (miñwedzi yothe ya 12) muthelo wa mutholwa wo t̄uswa kana wo bviswa kha mutengo wothe (nga murahu ha u t̄uswa ha lweŋolweŋo lwa magavhelo kha tshikwama tshinwe na tshinwe tsha phensheni, anyuwithi ya u ya u awela na tshikimu tsha dzilafho) u ya nga thebuŋu ya miŋuso yo randelwaho nga Mukhomishinari;

(b) mikovhe ya mashango a n̄da na nyingapfuma u bva kha tshiko tsha n̄da ha Riphabuŋiki tshine tsha sa fhire R3 700; na

(c) mbuelo ya nyingapfuma u bva tshiko kha Riphabuŋiki tshi sa fhiri—

(i) R22 800 kha nyimele ya muthu ane a vha nga fhasi ha miñwaha ya 65 nga vhukale; kana

(ii) R33 000 kha nyimele ya muthu ane a vha na miñwaha ya 65 nga vhukale kana u fhira,

u fhungudzwa nga mutengo wa mikovhe ya mashango a n̄da na muingapfuma wo bulwaho kha sub para (b) afho n̄tha, tshi sa dzheniswi kha muthelo u ya nga khethekanyo 10(1)(i)(xv)(aa) ya Mulayo.

4. Fomo dza muthelo zwi tshi ya nga n̄waha wa asesimennde wa 2012 dzi fanela u d̄adzwa kha zwifhinga zwi tevhelaho:

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

(b) kha nyimele ya vhanwe (vhathu vhothe, thirasithii na vhanwe vhathu vha mulayo, u fana na zwiimiswa, bodo)—

(i) nga la kana phanda ha 28 Khubvumedzi 2012 arali fomo ya muthelo yo rumeliwa nga u tou u isa iwe muŋe;

(ii) nga la kana phanda ha 23 L̄ara 2012 arali fomo ya muthelo yo rumelwa elekiŋhironikhala sa zwo netshedzwaho u ya nga ndaulo dzo bviswaho u ya nga khethekanyo 66(7B) ya Mulayo; kana

(iii) nga la kana phanda ha 31 Phando 2013 arali muthelo u tshi elana na muthelo une wa badelwa nga zwipiŋa u



rumelwa e lekithironikhalaj sa zwo netshedzwaho u ya nga ndaulo dzo bviswaho u ya nga khethekanyo 66(7B) ya Mulayo; kana

- (iv) hune akhauthu dza tangedzwa nga Mukhomishinari u ya nga khethekanyo 66(13A) ya Mulayo zwi tshi ya nga mbuelo ya muthelo yothe kana tshipida, tsho bviswaho nga datumu ya murahu ha 29 Luhuhi 2012, fhedzi nga la kana phanda ha 30 Khubvumedzi 2012, kha minwedzi ya 6 u bva nga datumu ye iyi akhauthu ya bviswa khayoy.

5. Fomo dzo randelwaho nga Mukhomishinari kha u netshedza muthelo wa mbuelo dzi wanala arali ho itwa khumbelo kha ofisi inwe na inwe ya Tshumelo ya Mbuelo ya Afrika Tshipembe, nga ndani ha ofisi ine ya shumana fhedzi na mafhungo a zwa zwibveledzwa na tshumelo na muthelo, nga kha inthanethe kha [www.sarsefiling.co.za](http://www.sarsefiling.co.za).
6. Fomo dza muthelo dzi fanela:
- (a) u faeliwa e lekithironikhalaj kha webusaithi [www.sarsefiling.co.za](http://www.sarsefiling.co.za), tenda muthu a vha o dinwalisa kha e-filing;
- (b) u rumela nga poswo kha Tshumelo ya Mbuelo ya Afrika Tshipembe;
- (c) u isa kha ofisi inwe na inwe ya Tshumelo ya Mbuelo ya Afrika Tshipembe, nga ndani ha ofisi ine ya shumana fhedzi na mafhungo a zwa zwibveledzwa na tshumelo na muthelo; kana
- (d) u isa kha vhuinwe vhupo ho nangwaho nga Mukhomishinari u ya nga tshifhinga.
7. Arali muthu ane a khou tea u netshedza fomo ya muthelo a kundelwa u ita zwenezwo nga tshifhinga tsho bulwaho kha phara 4 afho ntha, muthu onoyo u do hwala vhudifhinduleli ha mulandu wa ndatiso kana u valelwa dzhele lwa tshifhinga tshi sa fhiri minwaha mivhili. Khomishinari a nga anganyela mbuelo ya muthelo ya onoyo muthu, u netshedza tshigwevho tsha ndatiso 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 tshitamennde 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 ndatso kana a valelwa dzhele lwa tshifhinga tsha minwaha mitanu. Mukhomishinari a nga netshedza ndatso i linganaho na mitengo mivhili ya muthelo wo tinywaho.
9. Ahuna muthu ane a si dzheniswe kha ndatso inwe na inwe nga tshitisso tsha uri uyo muthu ha ngo vhidzwa uri a de a dadze fomo dza muthelo.
10. Hu tshi itelwa iyi ndivhadzo, ipfi kana thalutshedzo inwe na inwe yo netshedzwaho thalutshedzo kha Mulayo wa Muthelo wa Mbuelo wa, 1962, li hwala thalutshedzo ye la netshedzwa, na, "nwaha wa asesimennde wa 2012" zwi amba—
  - (a) kha nyimele ya khamphani, nwaha wa muvhalelano wa khamphani une wa fhela nga tshifhinga tsha nwaha wa 2021; na
  - (b) kha nyimele ya muthu muñwe na muñwe, nwaha wa asesimennde u fhela nga 29 Luhuh 2012.
11. Mafhungo a u isa phanda kana thuso i nga wanala kha ofisi ya Tshumelo ya Mbuelo ya Afrika Tshipembe, nga nda ha ofisi ine ya shumana fhedzi na mafhungo a zwa zwibveledzwa na tshumelo na muthelo kana u bva kha webusaithi: [www.sars.gov.za](http://www.sars.gov.za).

YO BVISWA NGA MUKHOMISHINARI WA TSHUMELO YA MBUELO YA  
AFRIKA TSHIPEMBE

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