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IMPORTANT

Information

from Government Printing Works

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GENERAL NOTICES • ALGEMENE KENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE**NOTICE 1 OF 2016****RETURNS OF INFORMATION TO BE SUBMITTED BY THIRD PARTIES IN TERMS OF SECTION 26 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

In terms of section 26 of the Tax Administration Act, 2011, I, Thomas Swabihi Moyane, hereby require that the persons specified in the attached Schedule must submit returns for 2015 and following years by the dates specified in the Schedule.

This public notice replaces, with effect from its date of publication, Notice 260 issued in *Government Gazette* No. 36346 dated 5 April 2013 and Notice 420 issued in *Government Gazette* No. 36565 dated 14 June 2013, issued under section 26 of the Tax Administration Act, 2011.



T S MOYANE
COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE

Schedule

1. General

In this notice, any term or expression to which a meaning has been assigned in a “tax Act” as defined in section 1 of the Tax Administration Act, 2011, has the meaning so assigned, unless the context indicates otherwise, and the following terms or expressions have the following meanings:

“**interest**” includes any amount treated as interest under section 24J of the Income Tax Act;

“**record**” means the recorded information in respect of a person that the third party must submit;

“**records**” means the recorded information in respect of all persons that the third party must submit; and

“**SARS electronic filing service**” means a SARS electronic filing service as defined in paragraph 1 of the Rules on Electronic Communication published in *Government Gazette* No. 37940 on 25 August 2014.

2. Persons required to submit third party returns

The following persons are required to submit a return as specified in paragraph 3:

- 2.1 Banks regulated by the Registrar of Banks in terms of the Banks Act, 1990, or the Mutual Banks Act, 1993;
- 2.2 Co-operative Banks regulated by the Co-operative Banks Development Agency in terms of the Co-operative Banks Act, 2007;
- 2.3 The South African Postbank Limited (Postbank) regulated in terms of the South African Postbank Limited Act, 2010;
- 2.4 Financial institutions regulated by the executive officer, deputy executive officer or board, as defined in the Financial Services Board Act, 1990, whether in terms of that Act or any other Act;
- 2.5 Companies listed on the JSE, and connected persons in relation to those companies, that issue bonds, debentures or similar financial instruments;
- 2.6 State-owned companies, as defined in section 1 of the Companies Act, 2008, that issue bonds, debentures or similar financial instruments;
- 2.7 Organs of state, as defined in section 239 of the Constitution of the Republic of South Africa, 1996, that issue bonds or similar financial instruments;
- 2.8 Any person (including a co-operative as defined in section 1 of the Income Tax Act) who purchases any livestock, produce, timber, ore, mineral or precious stones from a primary producer other than on a retail basis;
- 2.9 Any medical scheme registered under section 24(1) of the Medical Schemes Act, 1998;

- 2.10 Any person, who for their own account carries on the business as an estate agent as defined in the Estate Agency Affairs Act, 1976, and who pays to, or receives on behalf of, a third party, any amount in respect of an investment, interest or the rental of property;
- 2.11 Any person, who for their own account practices as an attorney as defined in section 1 of the Attorneys Act, 1979, and who pays to or receives on behalf of a third party any amount in respect of an investment, interest or the rental of property;
- 2.12 A person liable to pay withholding tax on interest in terms of section 50F(2) of the Income Tax Act; and
- 2.13 A person referred to in paragraph 2 of the Regulations issued in terms of section 12T(8) of the Income Tax Act, and who issued a financial instrument or policy in respect of a tax free investment.

3. Returns required to be submitted

Every person mentioned in Column 1 must submit a third party return that relates to the information specified in Column 2, in the form specified in Column 3 of the following Table—

Column 1: Person mentioned in paragraph	Column 2: Information concerning	Column 3: Form
2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7 2.10, 2.11 and 2.12	Amounts paid, due and payable, or received in respect of, or by way of any investment, rental of immovable property, interest or royalty; transactions that are recorded in an account maintained for another person (i.e. transactional accounts like bank accounts); and any tax withheld.	IT3(b); or Data compiled in accordance with SARS's Business Requirement Specification: IT3 Data Submission
2.1, 2.2, 2.3, 2.4, 2.6 and 2.7	Amounts paid in respect of the purchase and disposal of financial instruments.	IT3(c); or Data compiled in accordance with SARS' Business Requirement Specification: IT3 Data Submission
2.4	The purchase of, and contributions made in respect of, any retirement annuity policy.	IT3(f); or Data compiled in accordance with SARS' Business Requirement

Column 1: Person mentioned in paragraph	Column 2: Information concerning	Column 3: Form
		Specification: Insurance Payments
2.4	The payment of an amount that occurs upon the death of a person in terms of an insurance policy.	IT3(f); or Data compiled in accordance with SARS' Business Requirement Specification: Insurance Payments
2.8	Monies paid in respect of a purchase, sale, or shipment of livestock, produce, timber, ore, mineral, precious stones, or by way of a bonus.	IT3(e); or Data compiled in accordance with SARS's Business Requirement Specification: IT3 Data Submission
2.9	Contributions made by persons in respect of a medical scheme, and all expenses paid for a person by a medical scheme.	IT3(f); or Data compiled in accordance with SARS' Business Requirement Specification: Medical Scheme Contributions
2.13	(a) Contributions to, withdrawals from and transfers to and from a tax free investment; and (b) any other amounts received or accrued in respect of a tax free investment.	IT3(s); or Data compiled in accordance with SARS' Business Requirement Specification: IT3 Data Submission

4. Due date for submitting a third party return

Subject to paragraph 5, the returns mentioned in the above Table, containing all prescribed information in respect of the period from—

- 4.1. 1 March to 31 August, must be submitted by 31 October; and
- 4.2. 1 March to the end of February, must be submitted by 31 May.

5. Due date for submitting first return for persons listed in paragraph 2.12 and 2.13

Persons who must submit a return for the first time as a result of being listed in paragraphs 2.12 and 2.13, are not required to submit a return for the period from 1 March 2015 to 31 August 2015.

6. Manner of submitting a third party return

6.1 Where a third party return comprises:

- 20 or fewer records, the data must be submitted electronically using the SARS electronic filing service – eFiling;
- 21 to 50 000 records, the data must be submitted electronically by using the SARS electronic filing service – hypertext transfer protocol secure (https) bulk data filing; and
- more than 50 000 records, the data must be submitted electronically using the SARS electronic filing service – Connect Direct (C:D) bulk data filing.

6.2 Declarations in respect of third party returns must be submitted electronically using the SARS electronic filing service – eFiling.

7. Alternative arrangements with SARS

SARS may agree that a person, who is required to submit a return in accordance with this Schedule, may submit a return in respect of a different period, upon an alternative date and in an alternative manner, as the case may be.

SUID-AFRIKAANSE INKOMSTEDIENS
KENNISGEWING 1 VAN 2016

OPGAWES VAN INLIGTING WAT DEUR DERDE PARTYE INGEVOLGE ARTIKEL 26 VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011), VERSTREK MOET WORD

Ingevolge artikel 26 van die Wet op Belastingadministrasie, 2011, vereis ek, Thomas Swabihi Moyane, hierby dat die persone in die aangehegte Bylae aangedui, opgawes vir 2015 en daaropvolgende jare moet indien teen die datums in die Bylae aaangedui.

Hierdie openbare kennisgewing vervang, met ingang van die datum van publikasie daarvan, Kennisgewing 260 uitgereik in *Staatskoerant* No. 36346 gedateer 5 April 2013 en Kennisgewing 420 uitgereik in *Staatskoerant* No. 36565 gedateer 14 Junie 2013, uitgereik kragtens artikel 26 van die Wet op Belastingadministrasie, 2011.

T S MOYANE
KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS

Bylae

1. Algemeen

In hierdie kennisgewing dra enige woord of uitdrukking waaraan 'n betekenis in 'n "Belastingwet" soos omskryf in artikel 1 van die Wet op Belastingadministrasie, 2011, geheg is die betekenis aldus toegeken, tensy dit uit die samehang anders blyk, en die volgende woorde of uitdrukings dra die volgende betekenis:

"rente" beteken ook rente soos in artikel 24J van die Inkomstebelastingwet omskryf;

"rekord" beteken die opgetekende inligting ten opsigte van 'n persoon wat deur die derde party ingedien moet word";

"rekords" beteken die opgetekende inligting ten opsigte van alle persone wat deur die derde party ingedien moet word; en

"SAID elektroniese indieningsdiens" beteken 'n SAID elektroniese indieningsdiens soos omskryf in paragraaf 1 van die Reëls vir Elektroniese Kommunikasie op 25 Augustus 2014 in *Staatskoerant* No. 37940 gepubliseer.

2. Persone vereis om derdepartyopgawes in te dien

Van die volgende persone word vereis om 'n opgawe in te dien soos in paragraaf 3 aangedui:

- 2.1 Banke deur die Registrateur van Banke ingevolge die Bankwet, 1990, of die Wet op Onderlinge Banke, 1993, gereguleer;
- 2.2 "Co-operative Banks" deur die "Co-operative Banks Development Agency" ingevolge die "Co-operative Banks Act, 2007", gereguleer;
- 2.3 Die Suid-Afrikaanse Posbank Beperk (Posbank) ingevolge die Wet op die Suid-Afrikaanse Posbank Beperk, 2010, gereguleer;
- 2.4 Finansiële instellings deur die uitvoerende beampte, adjunk- uitvoerende beampte of raad, soos omskryf in die Wet op die Raad op Finansiële Dienste, 1990, gereguleer ongeag ingevolge daardie Wet of enige ander Wet ;
- 2.5 Maatskappye op die JEB genoteer, en verbonde persone met betrekking tot die maatskappye, wat effekte, skuldbriewe of soortgelyke finansiële instrumente uitreik;
- 2.6 Maatskappye in staatsbesit, soos omskryf in artikel 1 van die Maatskappywet, 2008, wat effekte, skuldbriewe of soortgelyke finansiële instrumente uitreik;
- 2.7 Staatsorgane, soos omskryf in artikel 239 van die Grondwet van die Republiek van Suid-Afrika, 1996, wat effekte, skuldbriewe of soortgelyke finansiële instrumente uitreik;
- 2.8 Enige persoon (insluitend 'n koöperasie soos omskryf in artikel 1 van die Inkomstebelastingwet) wat enige lewende hawe, vars produkte, timmerhout, kwarts,

- minerale of kosbare stene van 'n primêre vervaardiger, anders as op 'n kleinhandelbasis, aankoop;
- 2.9 Enige mediese skema kragtens artikel 24(1) van die Wet op Mediese Skemas, 1998, geregistreer;
- 2.10 Enige persoon wat vir sy of haar eie rekening die besigheid van eiendomsagent soos omskryf in die Wet op Eiendomsagentskapsaangeleenthede, 1976, beoefen en wat enige bedrag ten opsigte van 'n belegging, rente of die verhuring van eiendom aan of namens 'n derde party betaal of ontvang;
- 2.11 Enige persoon wat vir sy of haar eie rekening as prokureur soos omskryf in artikel 1 van die Wet op Prokureurs, 1979, praktiseer en wat enige bedrag ten opsigte van 'n belegging, rente of die verhuring van eiendom aan of namens 'n derde party betaal of ontvang;
- 2.12 'n Persoon vir die betaling van terughoudingsbelasting op rente ingevolge artikel 50F(2) van die Inkomstebelastingwet aanspreeklik; en
- 2.13 'n Persoon bedoel in paragraaf 2 van die Regulasies uitgereik ingevolge artikel 12T(8) van die Inkomstebelastingwet, en wat 'n finansiële instrument of polis ten opsigte van 'n belastingvrye belegging uitgereik het.

3. Opgawes vereis om ingedien te word

Elke persoon in kolom 1 genoem, moet 'n derdepartyopgawe indien wat betrekking het op die inligting in kolom 2 aangedui, in die vorm in kolom 3 van die volgende Tabel aangedui:

Kolom 1: Persoon genoem in paragraaf	Kolom 2: Inligting aangaande	Kolom 3: Vorm
2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7 2.10, 2.11 en 2.12	Bedrae betaal, verskuldig en betaalbaar, of ontvang ten opsigte van, of by wyse van enige belegging, verhuring van onroerende eiendom, rente of tantième; transaksies wat opgeteken word in 'n rekening in stand gehou vir 'n ander persoon (d.i. transaksiegebaseerde rekeninge soos bankrekeninge); en enige belasting teruggehou.	IT3(b); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: IT3 Data-indiening

Kolom 1: Persoon genoem in paragraaf	Kolom 2: Inligting aangaande	Kolom 3: Vorm
2.1, 2.2, 2.3, 2.4, 2.5, 2.6 en 2.7	Bedrae betaal ten opsigte van die aankoop van en beskikking oor finansiële instrumente.	IT3(c); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: IT3 Data-indiening
2.4	Die aankoop van en bydraes gemaak ten opsigte van enige uittredingannuïteitspolis	IT3(f); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: Versekeringsbetalings
2.4	Die betaling van 'n bedrag wat voorkom by die afsterwe van 'n persoon ingevolge 'n versekeringpolis.	IT3(f); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: Versekeringsbetalings
2.8	Gelde betaal ten opsigte van 'n aankoop, verkoop of verskeping van lewende hawe, vars produkte, timmerhout, kwarts, minerale, kosbare stene, of by wyse van 'n bonus.	IT3(e); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: IT3 Data-indiening
2.9	Bydraes gemaak deur persone ten opsigte van 'n mediese skema, en alle uitgawes vir 'n persoon deur 'n mediese skema betaal.	IT3(f); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: Mediese fondsbydraes
2.13	(a) Bydraes aan, onttrekkings van en oordragte na en uit 'n belastingvrye belegging; en (b) enige ande bedrae ontvang of toegeval ten	IT3(s); of Data saamgestel ooreenkomstig SAID se Besigheidsvereistespesifikasie: IT3 Data-indiening

Kolom 1: Persoon genoem in paragraaf	Kolom 2: Inligting aangaande	Kolom 3: Vorm
	opsigte van 'n belastingvrye belegging.	

4. Datum vir indiening van derdepartyopgawe

Behoudens paragraaf 5, moet die opgawes genoem in die bogenoemde Tabel, wat alle voorgeskrewe inligting bevat ten opsigte van die tydperk vanaf—

- 4.1. 1 Maart tot 31 Augustus, teen 31 Oktober ingedien word; en
- 4.2. 1 Maart tot die einde van Februarie, teen 31 Mei ingedien word.

5. Datum vir indiening van eerste opgawe vir persone gelys in paragrawe 2.12 en 2.13

Persone wat as gevolg daarvan dat hulle in paragrawe 2.12 en 2.13 gelys is vir die eerste keer 'n opgawe moet indien, word nie vereis om 'n opgawe vir die tydperk van 1 Maart 2015 tot 31 Augustus 2015 in te dien nie.

6. Wyse van indiening van derdepartyopgawe

6.1 Waar 'n derdepartyopgawe bestaan uit:

- 20 of minder rekords, moet die data elektronies ingedien word deur die SAID elektroniese indieningsdiens – “eFiling” – te gebruik;
- 21 tot 50 000 rekords moet die data elektronies ingedien word deur die SAID elektroniese indieningsdiens – “hypertext transfer protocol secure (https) bulk data filing” – te gebruik; en
- meer as 50 000 rekords moet die data elektronies ingedien word deur die SAID elektroniese indieningsdiens – “Connect Direct (C:D) bulk data filing” – te gebruik.

6.2 Verklarings ten opsigte van derdepartyopgawes moet elektronies ingedien word deur die SAID elektroniese indieningsdiens – “eFiling” – te gebruik.

7. Alternatiewe reëlins met SAID

SAID kan ooreenkom dat 'n persoon, van wie vereis word om 'n opgawe ooreenkomstig hierdie Bylae in te dien, 'n opgawe ten opsigte van 'n ander tydperk, op 'n alternatiewe datum en op 'n alternatiewe wyse, na gelang van die geval, kan indien.

TSHEBELETSO YA LEKENO AFRIKA BORWA**PHANO YA LESEDI LA LEKENO BAKENG LA LEKGETHO HO KA NEHELWA KE BATHO BA BANG BA AMEHANG HO LATELA KAROLO 26 YA *TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)***

Ho latela karolo 26 ya *Tax Administration Act, 2011*, Nna, Thomas Swabihi Moyane, ke hloka hore batho ba hlalositsweng shejuleng sena ba nehelane ka lesedi la lekeno bakeng la lekgetho la 2015 le dilemo tse tlang ka matsatsi a hlalositsweng shejuleng.

Tsebiso ena ya setjhaba e nka boemo ba Tsebiso 260 e phatlaladitsweng Gazeteng ya Mmuso ya 36346 ya la 5 Mmesa 2013 le Tsebiso 420 e phatlaladitsweng Gazeteng ya Mmuso ya 36565 ya la 14 Phupjane 2013, e phatlaladitswe ka tlasa karolo 26 ya *Tax Administration Act, 2011*.

T S MOYANE**MOKHOMISHENARA: TSHEBELETSO YA LEKENO AFRIKA BORWA**

Shejule

1. Kakaretso

Tsebisong ena, lereo kapa polelo e nehetsweng moelelo ho “Molao wa lekgetho” jwalo ka ho hlalositse karolong 1 ya *Tax Administration Act, 2011*, e na le moelelo oo o nehetsweng ntle le ha sengolwa se hlalosa ka tsela e nngwe mme mareo a latelang kapa dipolelo di na le meeelo e latelang:

“**tswala**” e akga palo e nkuwang e le tswala ka tlasa karolo 24J ya Molao wa Lekgetho la Moputso;

“**rekoto**” e hlalosa lesedi le rekotuweng la motho eo motho wa boraro a tshwanetseng ho nehelana ka lona.”;

“**direkoto**” e hlalosa lesedi le rekotuweng la batho bohle leo motho e mong ya amehang a tshwanetseng ho nehelana ka lona; le

“**tshebeletso ya SARS ya ho faela ka elektroniki**” e hlalosa tshebeletso ya SARS ya ho faela ka elektroniki jwalo ka ha ho hlalositse temaneng 1 ya Molao wa Dikgokahanyo tsa Elektroniki e phahladitsweng Gazeteng ya Mmuso ya 37940 ka la 25 Phato 2014.

2. Batho bao ho hlokwang ba nehelane ka lesedi la lekeno bakeng la lekgetho la motho e mong ya amehang

Batho ba latelang ho hloka hloka ba nehelane ka lesedi la lekeno bakeng la lekgetho jwalo ka ha ho hlalositse temaneng 3:

- 2.1 Dibanka tse laolwang ke Morejistrar wa Dibanka ho latela *Banks Act, 1990*, kapa *Mutual Banks Act, 1993*;
- 2.2 Dibanka tsa Tshebedisano tse laolwang ke Ejensi ya Ntshetsopele ya Dibanka tsa Tshebedisano ho latela *Co-operative Banks Act, 2007*;
- 2.3 (Banka ya poso) Banka ya Poso ya Afrika Borwa e laolwa ho latela *South African Postbank Limited Act, 2010*;
- 2.4 Metheo ya tjehelete e laolwa ke moofisiri wa phethahatso, Motlatsi wa moofisiri wa phethahatso kapa lekgotla jwalo ka ha ho hlalositse ho *Financial Services Board Act, 1990*, ka Molao oo kapa Molao o mong le o mong;
- 2.5 Dikhamphani tse ngodisitweng ho JSE le batho ba amehang ho tsona, mabapi le dikhamphani tse nehelanang ka dibonto, ditokomane tsa semmuso tse bontshang ha khampani e kadimme tjehelete, kapa disebediswa tse tshwanang tsa tjehelete;
- 2.6 Dikhamphane tsa mmuso, jwalo ka ha ho hlalositse karolong 1 ya *Companies Act, 2008*, e nehelanang ka dibonto, ditokomane tsa semmuso tse bontshang ha khampani e kadimme tjehelete, kapa disebediswa tse tshwanang tsa tjehelete;

- 2.7 Makala a mmuso, jwalo ka ha ho hlalositse karolong 239 ya Molaotheo wa Rephaboliki ya Afrika Borwa, 1996, a nehelanang ka dibonto kapa disebediswa tse tshwanang tsa tjhelete;
- 2.8 Motho e mong le e mong (ho kenyeditswe le tshebedisano jwalo ka ha ho hlalositse karolong 1 ya Molao wa Lekgetho la Lekeno ya rekang mohlape, dibewa, patsi, serashwa, dimenerale kapa majwe a ikgethileng ho tswa ho mohlahisi wa sehlooho ho ntle le thekiso;
- 2.9 Sekimi se seng le se seng sa bongaka se ngodisitsweng ka tlasa karolo 24(1) ya *Medical Schemes Act, 1998*;
- 2.10 Motho e mong le e mong, eo ka bo ena a tswelang pele ka kgwebo e le morekisi wa thepa jwalo ka ha ho hlalositse ho *Estate Agency Affairs Act, 1976*, mme a lefa ho, kapa a fumana boemong ba motho e mong ya amehang, palo e nngwe le e nngwe ho latela botsetedi, tswala kapa ho rentwa ha thepa;
- 2.11 Motho e mong le e mong a sebetsang e le mmuelli jwalo ka ha ho hlalositse karolong 1 ya *Attorneys Act, 1979*, mme a lefella kapa a fumantshwa boemong ba motho e mong ya amehang palo e nngwe le e nngwe ho botsetedi, tswala kapa ho rentweng ha thepa;
- 2.12 Motho ya tshwanetseng ho lefella lekgetho la tswala ho latela karolo 50F(2) ya Molao wa Lekgetho la Lekeno; le
- 2.13 Motho ya hlalotswang temaneng 2 ya Molao e nehetsweng ho latela karolo 12T(8) ya Molao wa Lekgetho la Lekeno mme a nehetswe se sebediswa sa tjhelete kapa pholisi ho botsetedi bo senang lekgetho.

3. Lesedi la lekeno bakeng la lekgetho le hlokanang ho ka nehelwa

Motho e mong le e mong ya hlahellang kholomong 1 o tshwanetse ho nehelana ka lesedi la lekeno bakeng la lekgetho la motho e mong ya amehang le tsamaelanang le lesedi le hlahella Kholomong 2, ka mokgwa o hlahellang Kholomong 3 ya moralo o latelang—

Kholomo 1: Motho ya hlalositsweng temaneng	Kholomo 2: Lesedi le mabapi le	Kholomo 3: Foromo
2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7 2.10, 2.11 le 2.12	Ditefello tse entsweng, tse tshwanetseng ho etswa le tse tlatla di etswa kapa ka mokgwa wa botsetedi bo bong le bo bong, rente ya thepa e sa tsamaeng, tswala kapa tjhelete e lefella ho motho ya itseng ya entseng ho hong;	IT3(b); kapa Lesedi le entsweng ho latela Ditlhoko tsa Kgwebo tsa SARS: IT3 Phano ya Lesedi

Kholomo 1: Motho ya hlalositsweng temaneng	Kholomo 2: Lesedi le mabapi le	Kholomo 3: Foromo
	ditsamaiso tse rekotuweng akhaontong e hlokometsweng bakeng la motho e mong (mohl. Akhaonto ya ditsamaiso jwalo ka diakhaonto tsa banka); le lekgetho le leng le leng le tshwerweng.	
2.1, 2.2, 2.3, 2.4, 2.6 le 2.7	Ditefello tse e ntsweng thekong le disebedisweng tsa tjhelete.	IT3(c); kapa Lesedi le bokeleditsweng ho latela Ditlhoko tsa Kgwebo tsa SARS: IT3 Phano ya Lesedi
2.4	Theko ya, le dinehelano tse entsweng ho pholisi ya ho tlohela mosebetsi kalebaka la dilemo.	IT3(f); kapa Lesedi le bokeleditsweng ho latela Ditlhoko tsa Kgwebo tsa SARS: Ditefello tsa inshoreense
2.4	Tefello e etsahalang ha motho a hlokahala ho latela pholisi ya inshoreense.	IT3(f); kapa Lesedi le bokeleditsweng ho latela Ditlhoko tsa Kgwebo tsa SARS: Ditefello tsa inshoreense
2.8	Ditjhelete tse lefelletsweng thekong, thekisong kapa tsamaisong ya mehlape, dibewa, patsi, serashwa, diminerale, majwe a ikgethileng kapa ka mokgwa wa bonase.	IT3(e); kapa Lesedi le bokeleditsweng ho latela Ditlhoko tsa Kgwebo tsa SARS: IT3 Nehelano ya Lesedi
2.9	Seabo se entsweng ke batho ho sekimi sa bongaka	IT3(f); kapa

Kholomo 1: Motho ya hlahositsweng temaneng	Kholomo 2: Lesedi le mabapi le	Kholomo 3: Foromo
	le ditjheo tsohle tse lefelletswe bakeng la motho ke sekimi sa bongaka.	Lesedi le bokeleditsweng ho latela Ditlhoko tsa Kgwebo tsa SARS: Nehelano ya sekimi sa bongaka
2.13	(a) Dinehelano le kgulo le diphetiso ho tswa ho botsetedi bo se nang lekgetho; le (b) Tefello e amohetsweng ke kapa e eketsehileng ho motho ho latela botsetedi bo senang lekgetho.	IT3(s); kapa Lesedi le bokeleditsweng ho latela Ditlhoko tsa Kgwebo ya SARS: IT3 Lesedi le nehetsweng

4. Letsatsi la ho qetela bakeng la ho ka nehelana ka lesedi la lekeno bakeng la lekgetho la motho e mong ya amehang

Ho ipapisitswe le temana 5, phano ya lesedi la lekeno bakeng la lekgetho e hlahositsweng ka hodimo e kenyeleditse lesedi lohle le hlahositsweng ho latela nako ya ho tloha—

- 4.1. 1 Hlakubele ho ya ho 31 Phato, e tshwanetse ho nehelwa ka la 31 Mphalane 31; le
- 4.2. 1 Hlakubele ho fihlella mafelong a Hlakola, e tshwanetse e nehelwe ka la 31 Motsheanong.

5. Letsatsi la ho qetela bakeng la ho nehelana ka lesedi la lekeno bakeng la lekgetho la pele bakeng la batho ba ngodisitsweng temaneng 2.12 le 2.13

Batho ba tshwanetseng ho nehelana ka lesedi la lekeno bakeng la lekgetho lekgetlo la pele ka lebaka la ho ngodiswa ditemaneng tsa 2.12 le 2.13, ha ba hloke ho ka nehelana ka lesedi bakeng la nako ya ho tloha ho 1 Hlakubele 2015 ho ya ho 31 Phato 2015.

6. Mokgwa wa ho nehelana ka lesedi la lekeno bakeng la lekgetho la motho e mong ya amehang

- 6.1 Moo lesedi la lekeno bakeng la lekgetho la motho e mong ya amehang le nang le:

- Direkoto tse 20 kapa tse ka tlase ho moo tsa lesedi le tshwanetseng ho nehelwa ka se elektroniki ka tshebediso ya elektroniki ya SARS;
- Direkoto tse 21 ho ya ho 50 000 tsa lesedi letshwanetseng ho nehelwa ka se elektroniki ka tshebediso ya elektroniki ya SARS – tsamaiso ya phetiso ya *hypertext* (https) ya nehelano ya boholo ba lesedi; le
- Direkoto tse fetang 50 000 tse tshwanetseng ho nehelwa ka se elektroniki ka tshebediso ya elektroniki ya SARS. Ho hokela ka ho otloloha nehelano ya bongata ba lesedi.

6.2 Phatlalatso ho phano ya lesedi la lekeno bakeng la lekgetho la motho e mong ya ameheng e tshwanetse ho nehelwa ka se elektroniki ka tshebediso ya elektroniki ya SARS.

7. Ditlhophiso tse ding le SARS

SARS e ka dumela hore motho ya tshwanetseng ho nehelana ka lesedi la lekeno bakeng la lekgetho ho latela shejule ena a ka nehelana ka lesedi la lekeno bakeng la lekgetho bakeng la dinako tse fapaneng, ka letsatsi le fapaneng ka mokgwa o fapaneng, jwalo ka ha ho ka hlokeha.

UPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA**UKUBUYISWA KWEZINCWADI ZENTELA NGUMUNTU WESITHATHU
NGOKWESIGABA 26 SOMTHETHO WEZENTELA, 2011 (UMTHETHO WAMA-28
WEZI-2011)**

Ngokwesigaba 26 soMthetho Wezentela Wezi-2011, mina, Thomas Swabihi Moyane, lapha ngiyalela abantu ababalulwe kwiSheduli ehambisana nalesi saziso ukuba babuyise izincwadi zentela zonyaka ka-2015 nezeminyaka elandelayo ngezinsuku ezibalulwe kuyo le Sheduli.

Lesi saziso, kusukela ngosuku esishicilelwe ngalo, sithatha indawo yeSaziso 260 esakhishwa kwiGazethi kaHulumeni No. 36346 mhla zinhlanu (5) enyangeni kaMbaso 2013 neSaziso 420 esakhishwa kwiGazethi kaHulumeni No. 36565 mhla ziyishumi nane (14) enyangeni kaNhlangulana 2013, ezakhishwa ngaphansi kwesigaba 26 soMthetho Wezentela Wezi-2011.

TS MOYANE**UKHOMISHANA WOPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU
AFRIKA**

Isheduli

1. Incazelo yamagama asetshenziwe

Kulesi saziso, noma yiliphi igama noma isisho esincazelo yaso ikhona “eMthethweni Wentela” kanjengoba uchaziwe esigabeni 1 soMthetho Wezentela Wezi-2011, sinaleyo ncazelo esinikezwe yona, futhi ngaphandle uma ingqikithi isho okwehlukile, la magama nezisho ezilandelayo kunale ncazelo:

“**inzalo**” kushiwo noma yisiphi isamba semali esithathwa njengenzalo ngaphansi kwesigaba 24J soMthetho Wezentela;

“**irekhodi**” kushiwo ulwazi oluqoshiwe oluqondene nomuntu okumele lulethwe umuntu wesithathu;

“**amarekhodi**” kushiwo ulwazi oluqoshiwe oluqondene nabo bonke abantu okumele lulethwe umuntu wesithathu;

“**uhlelo lwakwa-SARS lokufaka izincwadi zentela ngekhompyutha**” kushiwo uhlelo lwakwa-SARS (olubizwa nge-eFiling) lokubuyisa izincwadi zentela ngekhompyutha oluchazwe endimeni 1 yeMithetho Ngezokuxhumana Ngamakhompyutha eyashicilelwa kwiGazethi kaHulumeni No. 37940 mhla ka-25 kuNcwaba 2014.

2. Abantu besithathu okumele babuyise izincwadi zentela

Lababantu abalandelayo kumele babuyise izincwadi zentela njengoba kubekwe endimeni 3:

2.1 Amabhange abhaliswe uMbhali Wamabhange ngokoMthetho Wamabhange wezi-1990, noma ngokoMthetho Wamabhange Omphakathi Wezi-1993;

2.2 Amabhange emifelandawonye alawulwa yi-ejensi yamabhange emifelandawonye ngokoMthetho Wamabhange Emifelandawonye Wezi-2007;

2.3 IBhange Leposi laseNingizimu Afrika (Postbank) elilawulwa ngokoMthetho Webhange Leposi laseNingizimu Afrika 2010;

2.4 Izikhungo zezimali ezibhaliswe yisikhulu esiphezulu, iphini lesikhulu esiphezulu noma yibhodi, njengoba kuchazwe eMthethweni weBhodi Yezezimali Wezi-1990, okungaba ngaphansi kwalowo Mthetho noma omunye;

2.5 Izinkampani ezikleliswe kwi-JSE, nabantu abaxhumene nalezo zinkampani, ezikhipha amabhondi, izimali ezinkulu ezibolekisayo noma usizo lwezimali oluthi alube njalo;

- 2.6 Izinkampani zikahulumeni, njengoba zichazwe esigabeni 1 soMthetho Wezinkampani Wezi-2008, ezikhipha amabhondi, izimali ezinkulu ezibolekiso noma usizo kwezimali oluthi alube njalo;
- 2.7 Izinhlaka zombuso, njengoba zichazwe esigabeni 239 soMthethosisekelo weRiphabhlikhi yaseNingizimu Afrika Wezi-1996, ezikhipha amabhondi noma usizo lwezimali oluthi alube njalo;
- 2.8 Noma ngubani (kubandakanya imifelandawonye njengoba ichazwe esigabeni 1 soMthetho Wentela Yengeniso) othenga noma iyiphi imfuyo, imikhiqizo yezolimo, izingodo, insimbi, okumbiwayo noma amatshe ayigugu kunoma ngubani okukhiqizayo ngale kwenhloso yokukudayisa;
- 2.9 Noma iyiphi i-Medical Scheme ebhaliswe ngaphansi kwesigaba 24(1) soMthetho wama-Medical Scheme Wezi-1998;
- 2.10 Noma ngubani, oziqhubela ibhizinisi njenge-eyenti edayisa izindlu njengoba kuchazwe eMthethweni Wezama-Ejenti Ezindlu Wezi-1976 okhokha noma owemukela inkokhelo egameni lomuntu wesithathu mayelana notshalomali, inzalo noma irenti ekhokhelwa isakhiwo;
- 2.11 Noma ngubani osebenza njengommeli wasemajajini njengoba kuchazwe esigabeni 1 soMthetho Wabameli Basemajajini Wezi-1979 okhokha noma owemukela inkokhelo egameni lomuntu wesithathu mayelana notshalomali, inzalo noma irenti ekhokhelwa isakhiwo;
- 2.12 Noma ubani ofanelwe ukukhokha intela yokugcina imali eyinzalo ngokwesigaba 50F(2) soMthetho Wentela Yengeniso; kanye
- 2.13 Nomuntu okukhulunywe ngaye endimeni 2 yeMithethonqubo ekhishwe ngokwesigaba 12T(8) soMthetho Wentela Yengeniso, futhi ohlinzeka ngezimali noma ngomshwalense mayelana notshalomali olungakhokhelwa intela.

3. Izincwadi zentela okumele zibuyiswe

Wonke umuntu obalulwe oHlwini 1 kumele alethe izicwadi zentela zomuntu wesithathu eziphathelene nolwazi olubalulwe oHlwini 2 ngendlela ebekwe oHlwini 3 kuleli Thebula elilandelayo –

Uhlu 1: Umuntu obalulwe kule ndima	Uhlu 2: Ulwazi oludingekayo	Uhlu 3: Indlela Oludingekayo
2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.7 2.10, 2.11 kanye no-2.12	Izimali ezikhokhiwe, ezingakakhokhwa nokumele zikhokhwe, noma ezitholakele ngotshalomali, ngerenti yesakhiwo, ngenzalo noma ngemivuzo; ukusebenza kwezimali okuqoshiwe kwi-akhawunti ephathelwe umuntu wesithathu (njengokusebenza kwezimali kuma-akhawunti asebhange); kanye nanoma iyiphi intela egciniwe.	IT3(b); noma Imininingwane eqoqwe ngendlela eshiwo encwadini yoPhiko Lwezokuqoqwa Kwentela ENingizimu Afrika ebizwa ngokuthi 'Business Requirement Specification: IT3 Data Submission.
2.1, 2.2, 2.3, 2.4, 2.6 kanye no-2.7	Izimali ezikhokhelwe ukuthengwa kanye nokudayiswa kwamathuluzi okuhweba.	IT3(c); noma Imininingwane eqoqwe ngendlela eshiwo encwadini yoPhiko Lwezokuqoqwa Kwentela ENingizimu Afrika ebizwa ngokuthi 'Business Requirement Specification: IT3 Data Submission.
2.4	Ukuthengwa nokukhokhwelwa kwanoma imuphi umshwalense wempesheni.	IT3(f); noma Imininingwane eqoqwe ngendlela eshiwo encwadini yoPhiko Lwezokuqoqwa Kwentela ENingizimu Afrika ebizwa ngokuthi 'Business Requirement Specification: Insurance Payments
2.4	Ukuthengwa kanye nokukhokhelwa kwamapholisi anoma yimuphi umshuwalense womhlalaphansi. Ukukhokhwa kwemali ethile emva kokushona komuntu ngenxa yomshuwalense.	IT3(f); noma Imininingwane eqoqwe ngendlela eshiwo encwadini yoPhiko Lwezokuqoqwa Kwentela ENingizimu Afrika ebizwa ngokuthi 'Business Requirement Specification: Insurance Payments

Uhlu 1: Umuntu obalulwe kule ndima	Uhlu 2: Ulwazi oludingekayo	Uhlu 3: Indlela Oludingekayo
2.8	Izimali ezikhokhwa uma kuthengwa, kundayiswa noma kuthuthwa imfuyo, imikhiqizo yezolimo, izingodo, insimbi, okumbiwayo, amatshe ayigugu, noma ngebhonasi.	IT3(e); noma Imininingwane eqoqwe ngendlela eshiwo encwadini yoPhiko Lwezokuqoqwa Kwentela ENingizimu Afrika ebizwa ngokuthi 'Business Requirement Specification: IT3 Data Submission
2.9	Izimali ezifakwe umuntu ezinhlelweni zokubhekelela impilo (medical scheme), nazo zonke izindleko ezikhokhelwe umuntu yileyo medical scheme.	IT3(f); noma Imininingwane eqoqwe ngendlela eshiwo encwadini yoPhiko Lwezokuqoqwa Kwentela ENingizimu Afrika ebizwa ngokuthi 'Business Requirement Specification: Medical Scheme Contributions
2.13	(a) Izimali zotshalomali ezikhokhiwe, okukhishwe kuzona nezidluliselwe nezivele kutshalomali olungabanjelwa intela; kanye (b) Nanoma iziphi izimali ezemukelwe noma ezingenile ezingabanjelwa intela.	IT3(s); noma Imininingwane eqoqwe ngendlela eshiwo encwadini yoPhiko Lwezokuqoqwa Kwentela ENingizimu Afrika ebizwa ngokuthi 'Business Requirement Specification: IT3 Data Submission

4. Usuku olungumnqamulajuqu lokubuyiswa kwezincwadi zentela ngumuntu wesithathu

Kuncike endimeni 5, izincwadi zentela ezibalulwe kuleli thebula elingasenhla, eziqukethe yonke imininingwane mayelana nesikhathi esisukela –

4.1 kumhla lulunye (1) kuNdasa kuya kumhla zingamashumi amathathu nanye (31) kuNcwaba, kumele kungadluli olwamashumi amathathu nanye (31) kuMfumfu zingakabuyiswanga;

4.2 ezesikhathi esisukela mhla lulunye (1) kuNdasa kuya ekupheleni kukaNhlolanja, kumele kungadluli olwamashumi olwamathathu nanye kuNhlaba zingabuyiswanga.

5. Usuku olungumnqamulajuqu lokubuyiswa kwezincwadi zentela zokuqala zabantu ababalulwe endimeni 2.12 no-2.13

Abantu okumele babuyise izincwadi zentela okokuqala ngenxa yokubalulwa endimeni 2.12 no-2.13, akudingeki ukuba babuyise izincwadi zentela zesikhathi esiphakathi komhla lulunye (1) kuNdasa 2015 kuya kumhla zingamashumi amathathu nanye (31) kuNcwaba 2015.

6. Indlela yokubuyisa izincwadi zentela yomuntu wesithathu

6.1 Uma izincwadi zentela ezilethwa umuntu wesithathu –

- zinamarekhodi olwazi angu 20 noma ngaphansi kumele zithunyelwe ngekhompyutha kusetshenziswa uhlelo lakwa-SARS olubizwa nge-eFiling;
- zinamarekhodi olwazi angu-21 kuya ku-50 000 kumele zithunyelwe ngekhompyutha kusetshenziswa uhlelo lakwa-SARS lwe-hypertext (<https>) lwedatha engumthamo; kanti
- ezinamarekhodi edatha angaphezu kuka-50 000 kumele zithunyelwe ngekhompyutha kusetshenziswa uhlelo lakwa-SARS lwe-Connect Direct (C:D) lwedatha engumthamo.

6.2 Izitatimende zokuqinisekisa (Declarations) eziphathelene nezincwadi zentela zomuntu wesithathu kumele zithunyelwe ngekhompyutha kusetshenziswa uhlelo lakwa-SARS lwe-eFiling.

7. Ezinye izinhlelo ezingenziwa no-SARS

U-SARS angavuma ukuthi umuntu okudingeka ukuba abuyise izincwadi zentela njengoba kushiwo kulolu hlelo, azilethe lezo zincwadi zentela ngesinye isikhathi, ngolunye usuku noma ngenye indlela, njengoba kungadingeka.

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