



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Vol. 467

Pretoria, 10 May
Mei 2004

No. 26328



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

CONTENTS**INHOUD**

No.		Page No.	Gazette No.
GENERAL NOTICE			
South African Revenue Service			
<i>General Notice</i>			
767	Income Tax (58/1962): Income tax 2004: Notice to furnish returns for the 2004 year of assessment.....	3	26328

No.		Bladsy No.	Koerant No.
ALGEMENE KENNISGEWING			
Suid-Afrikaanse Inkomstediens			
<i>Algemene Kennisgewing</i>			
767	Inkomstebelastingwet (58/1962): Inkom- stebelasting 2004: Kennisgewing om opgawes vir die 2004 jaar van aanslag te verstrek	3	26328

GENERAL NOTICE ALGEMENE KENNISGEWING

NOTICE 767 OF 2004

INCOME TAX 2004: NOTICE TO FURNISH RETURNS FOR THE 2004 YEAR OF ASSESSMENT

1. Notice is hereby given in terms of section 66(1)(a) 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 otherwise required to furnish a return, must furnish a return in respect of the 2004 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 derives any gross income or capital gain from a source in the Republic;
 - (b) subject to paragraph 3, every natural person whose gross income for the year of assessment exceeded—
 - (i) R30 000 in the case of a person below the age of 65 years; or
 - (ii) R47 222 in the case of a person aged 65 years and older;
 - (c) every natural person who carried on any trade in the Republic (other than in his or her capacity as an employee);
 - (d) 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));
 - (e) every natural person who had any capital gain or capital loss exceeding R10 000;
 - (f) every resident who during the 2004 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 R10 000 at any stage during that year;
 - (g) every resident to whom any income or capital gains from funds in foreign currency or assets outside the Republic could be attributed during the 2004 year of assessment in terms of the Act;
 - (h) every resident who held any participation rights in a controlled foreign company, as contemplated in section 72A of the Act;
 - (i) 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
 - (j) every representative taxpayer of any person contemplated in paragraphs (a) to (i) above.
3. A natural person contemplated in paragraph 2(b) is not required to furnish a return for his or her 2004 year of assessment, if—
 - (a) the gross income of that person consisted solely of one or more of the following—
 - (i) remuneration paid or payable to him or her which does not exceed the annual equivalent of R60 000 (after deduction of contributions to any pension fund and

- retirement annuity fund and, in the case of a person aged 65 years and older, any contributions to a medical fund) and from which only Standard Income Tax on Employees (SITE) has been deducted;
- (ii) foreign dividends and interest from a source outside the Republic which do not in total exceed R1 000; and
 - (iii) interest income from a source in the Republic not exceeding—
 - (aa) R10 000 in the case of a natural person below the age of 65 years; or
 - (bb) R15 000 in the case of a natural person aged 65 years and older,reduced by any amount of foreign dividends and interest mentioned in subparagraph (ii) above, which is exempt from tax in terms of section 10(1)(i)(xv)(aa) of the Act; and
- (b) none of the provisions of paragraphs 2(c) to (j) apply in respect of that person.
4. Returns in respect of the 2004 year of assessment must be furnished within the following periods—
- (a) in the case of any company within 7 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 9 July 2004; or
 - (ii) where accounts are accepted by the Commissioner in terms of section 66(13A) of the Act in respect of the whole or portion of a taxpayer's income, which are drawn to a date after 29 February 2004, but on or before 30 September 2004, within 7 months from the date to which such accounts are drawn.
5. The forms prescribed by the Commissioner for the rendering of returns are obtainable on application from any office of the South African Revenue Service, other than an office which deals solely with matters relating to customs and excise.
6. If employees' tax (PAYE) has been deducted from the remuneration of a person and that person has not received an income tax return, that person must apply for a return.
7. Returns must be forwarded by post or be delivered to an office of the South African Revenue Service, other than an office which deals solely with matters relating to customs and excise.
8. If a person who is required to render a return fails to do so within the period mentioned in paragraph 4 above, that person is liable on conviction to a fine or to imprisonment for a period not exceeding two

years. The Commissioner may also estimate that person's taxable income and a penalty equal to two times the amount of tax chargeable thereon may be imposed.

9. A taxpayer who knowingly and wilfully makes any false statement in a return or evades or attempts to evade taxation or a person who assists a taxpayer to do so, is liable on conviction to a fine or to imprisonment for a period of up to five years. In addition, the Commissioner may also impose a penalty equal to two times the amount of tax which was evaded.
10. No person is exempted from any penalty merely by reason of the fact that the person may not have been called upon personally to furnish a return.
11. For purposes of this notice, any word or expression to which a meaning has been assigned in the Income Tax Act, 1962, bears the meaning so assigned, and "2004 year of assessment" means—
 - (a) in the case of a company, the financial year of that company ending during the 2004 calendar year; and
 - (b) in the case of any other person, the year of assessment ending 29 February 2004.
12. Further information or assistance may be obtained from any office of the South African Revenue Service or from the website: www.sars.gov.za

ISSUED BY THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

KENNISGEWING 767 VAN 2004**INKOMSTEBELASTING 2004: KENNISGEWING OM OPGAWES VIR DIE 2004 JAAR VAN AANSLAG TE VERSTREK**

1. Kragtens artikel 66(1)(a) van die Inkomstebelastingwet, 1962 (Wet No. 58 van 1962), word kennis hiermee gegee dat elke persoon wat persoonlik of in 'n verteenwoordigende hoedanigheid vir belasting aanspreeklik is kragtens die Wet, of van wie andersins vereis word om 'n opgawe te verstrek, 'n opgawe ten opsigte van die 2004 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 kapitaalswinst van 'n bron in die Republiek verkry;
 - (b) behoudens paragraaf 3, elke natuurlike persoon wie se bruto inkomste vir die jaar van aanslag meer is as—
 - (i) R30 000 in die geval van 'n persoon jonger as 65 jaar; of
 - (ii) R47 222 in die geval van 'n persoon van 65 jaar of ouer;
 - (c) elke natuurlike persoon wat 'n bedryf in die Republiek beoefen het (behalwe in sy of haar hoedanigheid as werknemer);
 - (d) 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);
 - (e) elke natuurlike persoon met 'n kapitaalswinst of kapitaalverlies wat R10 000 te bowe gaan;
 - (f) elke inwoner wat gedurende die 2004 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 R10 000 te bowe gegaan het;
 - (g) elke inwoner aan wie gedurende die 2004 jaar van aanslag enige inkomste of kapitaalswinst uit fondse in buitelandse geldeenheid of bates buite die Republiek toegerekend kon word ingevolge die Wet;
 - (h) elke inwoner wat 'n deelnemende belang in 'n beheerde buitelandse maatskappy gehou het, soos in artikel 72A van die Wet bedoel;
 - (i) 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
 - (j) elke verteenwoordigende belastingpligtige van 'n persoon in paragrafe (a) tot (i) hierbo bedoel.
3. 'n Natuurlike persoon in paragraaf 2(b) bedoel hoef nie 'n opgawe te verstrek vir sy of haar 2004 jaar van aanslag nie, indien—
 - (a) die bruto inkomste van daardie persoon uitsluitlik uit een of meer van die volgende bestaan het—

- (i) besoldiging aan hom of haar betaal of betaalbaar wat nie die jaarlikse ekwivalent van R60 000 te bowe gaan nie (na aftrekking van bydraes aan 'n pensioenfonds en uitredingannuïteitsfonds en, in die geval van 'n persoon van 65 jaar of ouer, bydraes aan 'n mediese fonds) en waarvan slegs Standaard Inkomstebelasting op Werknemers (SIBW) afgetrek is;
 - (ii) buitelandse dividende en rente van 'n bron buite die Republiek wat nie in total R1 000 te bowe gaan nie; en
 - (iii) rente inkomste uit 'n bron in die Republiek wat nie meer is nie as—
 - (aa) R10 000 in die geval van 'n natuurlike persoon jonger as 65 jaar; of
 - (bb) R15 000 in die geval van 'n natuurlike persoon van 65 jaar en ouer, verminder met enige bedrag van buitelandse dividende en rente in subparagraaf (ii) hierbo genoem, wat ingevolge artikel 10(1)(j)(xv)(aa) van die Wet van belasting vrygestel is; en
 - (b) geen van die bepalings van paragrafe 2(c) tot (j) ten opsigte van daardie persoon van toepassing is nie.
- 4. Opgawes ten opsigte van die 2004 jaar van aanslag moet binne die volgende tydperke verstrek word—
 - (a) in die geval van 'n maatskappy, binne 7 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 9 Julie 2004; of
 - (ii) waar rekenings kragtens artikel 66(13A) van die Wet deur die Kommissaris aanvaar is ten opsigte van die hele of gedeelte van 'n belastingpligtige se inkomste, wat opgemaak is tot 'n datum na 29 Februarie 2004, maar voor of op 30 September 2004, binne 7 maande vanaf die datum tot wanneer daardie state opgemaak is.
- 5. Die vorms deur die Kommissaris voorgeskryf vir die verstrekking van opgawes is op aanvraag beskikbaar by enige kantoor van die Suid-Afrikaanse Inkomstediens, behalwe 'n kantoor wat uitsluitlik met aangeleenthede wat met doeane en aksyns verband hou, handel.
- 6. Indien werknemersbelasting (LBS) van die besoldiging van 'n persoon afgetrek is en daardie persoon nie 'n inkomstebelastingopgawe ontvang het nie, moet daardie persoon 'n opgawe aanvra.
- 7. Opgawes moet gestuur of 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.

8. Indien 'n persoon van wie vereis word om 'n opgawe te verstrek nalaat om dit aldus te verstrek binne die tydperk in paragraaf 4 hierbo genoem, is daardie persoon by skuldigbevinding strafbaar met 'n boete of gevangenisstraf vir 'n tydperk van nie langer nie as twee jaar. Die Kommissaris kan ook daardie persoon se belasbare inkomste raam en 'n boete gelyk aan twee maal die bedrag van die belasting daarop hefbaar, oplê.
9. 'n Belastingpligtige wat willens en wetens 'n valse verklaring in 'n opgawe maak of belasting ontduik of poog om te ontduik, of 'n persoon wat 'n belastingpligtige daarmee bystaan, is by skuldigbevinding strafbaar met 'n boete of gevangenisstraf vir 'n tydperk van nie langer nie as vyf jaar. Daarbenewens kan die Kommissaris ook 'n boete gelyk aan twee maal die bedrag van belasting wat ontduik is oplê.
10. Geen persoon is van enige boete kwytgesteld nie slegs op grond van die feit dat die persoon nie persoonlik versoek is om 'n opgawe te verstrek nie.
11. By die toepassing van hierdie kennisgewing, dra enige woord of uitdrukking waaraan 'n betekenis in die Inkomstebelastingwet, 1962, geheg is die betekenis aldus daaraan geheg, en beteken "2004 jaar van aanslag"—
 - (a) in die geval van 'n maatskappy, die finansiële jaar van daardie maatskappy wat eindig gedurende die 2004 kalenderjaar; en
 - (b) in die geval van enige ander persoon, die jaar van aanslag wat op 29 Februarie 2004 eindig.
12. Verdere inligting of bystand kan verkry word by enige kantoor van die Suid-Afrikaanse Inkomstediens of op die webtuiste: www.sars.gov.za

UITGEREIK DEUR DIE KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS

NOTICE 767 OF 2004

INOTHISI YOMVUZU 2004: INOTHISI YOKUTHUMELA IFOMU LOKUBALA INTELA YONYAKA WOKUBUYEKEZA KA 2004.

1. Kunikezwa inothisi ngokwesigaba 66(1)(a) soMthetho weNtela yoMvuzo ("UMthetho") ukuthi wonke umuntu, siqu sakhe noma ongummeli wakhe, ophoqelekayo ukukhokha intela noma olindelwe ukuthi athumele ifomu lokubala intela, makathumele ifomu lokubala intela yonyaka wokubuyekeza ka 2004 kungakapheli isikhathi esibekiwe kusigaba 4 ngaphansi.
2. Abantu abahlosiwe kusigaba 1 bahlanganisela abalandelayo:
 - (a) noma iyiphi inkampani, i-trust noma umuntu oqokwe ngokomthetho ohlala eNingizimu Afrika noma othola nayiliphi inani lomvuzo noma inzuzo ye khapitali omthombo wayo useNingizimu Afrika;
 - (b) ngaphandle kawalapho ehloswe kusigaba 3, wonke umuntu wemvelo onani lomvuzo wakhe kunyaka wokubuyekeza ledlule-
 - (i) uR30 000 lapho umuntu engadluli iminyaka engu 65; noma
 - (ii) uR47 222 lapho umuntu eneminyaka engu 65 noma edlulayo;
 - (c) wonke umuntu wemvelo oqhubeke nokuhweba eNingizimu Afrika (ngaphandle kwalapho engumqashwa);
 - (d) wonke umuntu wemvelo okhokhelwe noma ophiwe i-alawensi noma i-advansi ngokuhloswe kusigaba 8(1)(a) soMthetho (ngaphandle kwenani elibuyiselwa kolikhokhile noma eli-advansiwe ngokuhloswe kusigaba 8(1)(a)(ii));
 - (e) wonke umuntu wemvelo obenenzuzo yekhapitali noma walahlekelwa yikhapitali edlule uR10 000;
 - (f) wonke umhlali waseNingizimu Afrika okuthe kunyaka wokubuyekeza ka 2004 waphatha imali yakwamanye amazwe noma wabanempahla (assets) ngaphandle kweNingizimu Afrika, uma inani lezimali nezimpahla zidlule uR10 000 kunomayisiphi isikhathi onyakeni ka 2004;
 - (g) wonke umhlali waseNingizimu Afrika okuthe onyakeni wokubuyekeza ka 2004 wabelwa nomayimuphi umvuzo noma inzuzo yekhapitali evela kuzimali zakwamanye amazwe noma kuzimpahla ezingaphandle kweNingizimu Afrika;
 - (h) wonke umhlali waseNingizimu Afrika obenelungelo lokuhlanganyela kwinkampani ebuswa kumazwe angaphandle ngokuhloswe kusigaba 72A soMthetho;
 - (i) nomayimuphi umuntu onikezwe ifomu lokubala intela yomvuzo noma ocelwe nguKhomishani ngencwadi ukuthi athumele ifomu lokubala intela, kungakhatheliseki ukuthi inani lomvuzo wakho lingakanani;
 - (j) nomayimuphi ummeli womkhokhi wentela ohloswe kusigaba (a) kuya ku(i) ngaphezulu.
3. Umuntu wemvelo ohloswe kusigaba 2(b) akalindelekanga ukuthi athumele ifomu lokubala intela onyakeni wokubuyekeza ka 2004 uma-
 - (a) inani lomvuzo lalowomuntu lihlanganisela kuphela okukodwa noma okuningi kokulandelayo-
 - (i) umholo okhokhelwe noma ofanele ukhokhelwe lowomuntu, ongedluli uR60 000 ngonyaka (ngemuva kokukhokha izimali zesikhwama somhlala-phansi nezamapholisi omhlala-phansi besekuthi, lapho umuntu eneminyaka engu 65 noma edlulayo, ngemuva kokukhokha nemali yesikhwama se-medical) nokukhokhwe kuphela intela ekhokhwa ngabasebenzi emholweni wabo (i-standard income tax on employees (SITE));
 - (ii) isabelo (i-dividend) nenzalo (i-interest) okuvela kumthombo osemazweni angaphandle kweNingizimu Afrika okungedluli uR10 000;-
 - (iii) nenzuzo evela kumthombo waseNingizimu Afrika uma ingedluli
 - (aa) uR10 000 lapho kungumuntu wemvelo oneminyaka engaphansi kuka 65; noma
 - (bb) uR15 000 lapho kungumuntu wemvelo oneminyaka oneminyaka engu 65 noma edlulayo,
 okuphungulwe ngenani lesabelo nenzalo okuvela emazweni angaphandle, okushiwo kusigatshana (ii) ngaphezulu, okungakhokhelwa intela ngokwesigaba 10(1)(i)(xv)(aa) soMthetho. futhi
 - (b) lapho kungeko izimiso zesigaba 2(c) kuya ku (j) eezisebenza kulowo muntu.

4. Amafomu okubala intela yonyaka wokubuyekeza ka 2004 kufanele athunyelwe kulezikhathi ezilandelayo-
 - (a) lapho kuyinkampani kungakapheli izinyanga ezingu 7 kusukela ekupheleni konyaka wezimali waleyonkampani; noma
 - (b) lapho kuyinabaphi abanye abantu (kuhlnganisela nabantu bemvelo, ama-trust nabanye abantu abaqokwe ngumthetho, izinhlangano, amabhodi)-
 - (i) ngomhlaka- noma kungafiki umhlaka 9 Ntulikazi 2004; noma
 - (ii) lapho ama-akhawunti, abhalwe kufikela ngosuku olusemuva komhlaka 29 Nhlolanja 2004 kodwa ngaphambili komhlaka 30 Mandulo 2004, womkhokhi wentela amaqondana nomholo wonke noma ingxenye amukeleka kuKhomishani ngokwesigaba 66(13A) soMthetho, kungakapheli izinyanga ezingu 7 kusukela kusuku amakhawunti abhalwe kufikela ngalo.
5. Amafomu abekwe nguKhomishani ukuthi angawokubala intela atholakala nakunoma yiliphi ihhovisi loPhiko lwezimali Ezingenayo eNingizimu Afrika, kungahlnganiseli amahhovisi asebenza ngentela ekhokhelwa izinto ezivela kwamanye amazwe nezinto ezingezona izidingo zempilo (customs and excise).
6. Umangabe intela oyikhokha ngokulandela umholo owutholayo (Pay As You Earn (PAYE)) ikhokhiwe emholweni womuntu kodwa engatholanga ifomu lokubala intela, lowomuntu ufanele afake isicelo sefomu lokubala intela.
7. Ifomu lokubal intela lifanele lithunyelwe ngeposi noma lilethwe kuhhovisi loPhiko lwezimali Ezingenayo eNingizimu Afrika, ngaphandle kwehhovisi elisebenza ngentela yezinto ezivela kwamanye amazwe neyezinto ezingezona izidingo zempilo.
8. Uma umuntu ophoqelekile ukuthi athumele ifomu lokubala intela ehluleka ukulithumela ngesikhathi esibekiwe kusigaba 4 ngaphezulu, lowomuntu lapho inkantolo imbeka icala uzohlawuliswa noma aboshwe isikhathi esingedluli iminyaka engu 2. Ukhomishani angalinganisela imali okufanele lowomuntu ayikhokhele intela sekuhlangene nesijeziso esiyintela ekhokhiwayo isiphindwe kabili.
9. Umkhokhi wentela onikezela ngenhloso isitatimende esingamanga kufomu lokubala intela noma ogwema noma ozama ukugwema intela noma umuntu osiza umkhokhi wentela ukwenze njalo, uma inkantolo imbeka icala uzohlawuliswa noma aboshwe isikhathi esingaba yiminyaka engafika ku 5. Ngaphezulu kwaloko uKhomishani angamhlawulisa inani lentela egwenyiwe isiphindwe kabili.
10. Akukhomuntu ovunyelwe ukungakhokhi isijeziso ngesizathu sokuthi kazange athselwe ukuthi athumele ifomu lokubala.
11. Ngokwenjongo yalenothi nomayiliphi igama noma isisho esichaziwe kuMthetho weNtela yoMvuzo ka 1962, sizonikezwa lesosichasiso. Unyaka wokubuyekeza ka 2004 uchazwa ngokuthi-
 - (a) lapho kuyinkampani, unyaka wezimali wenkampani ophela kuwo unyaka ka 2004, futhi
 - (b) lapho kunomayimuphi omunye umuntu, unyaka wokubuyekeza ophela ngomhla ka 29 Nhlolanja 2004.
12. Olunye ulwazi noma usizo ungaluthola kuyinoma iliphi ihhovisi yoPhiko lwezimali Ezingenayo eNingizimu Afrika noma ku-website: www.sars.gov.za

INIKEZELWE NGUKHOMISHANI WOPHIKO LWEZIMALI EZINGENAYO ENINIGIZIMU AFRIKA

NOTICE 767 OF 2004**IRHAFU YENGENISO 2004: ISAZISO SOKUNGENISA IIFOMU
ZENGXELO-RHAFU YENGENISO YONYAKA NGQWALASELO KA 2004**

1. Isaziso sinikezelwa ngokwesolotya 66 (1)(a) loMthetho weRhafu yoMvuzo ka 1962 (ongu no. 58 ka 1962) ("uMthetho) sokuba wonke ubani ofanele okanye omele ukurhafa phantsi kwalo Mthetho okanye okufanele ahlawule irhafu okanye agcwalise ifomu phantsi kwaloMthetho ngokwakhe okanye eligosa elingummeli kabani makangenise ifomu leyo yalo nyaka ngqwalaselo ka 2004 ngethuba njengoko kucacisiwe kwisigaba se 4 ngaphantsi apha.
2. Abantu ekubhekiswe kubo kwisigaba 1 baquka –
 - (a) zonke iinkampani, amaqumrhu okanye yonke into ethatyathwa njengomntu ngokwasemthethweni ukuba ngaba ingumhlali okanye ifumana umvuzo ogcweleyo okanye inzuzo yenkuzi kuvimba olapha kwiRiphabliki;
 - (b) ukuthabatha ingqalelo yesigaba 3, wonke umntu omvuzo ngonyaka ngqwalaselo ungaphezulu kwe
 - (i) R30 000 kumntu ongaphantsi kweminyaka engama 65; okanye
 - (ii) R47 222 kumntu ominyaka ingama 65 nangaphezulu;
 - (c) wonke umntu obeqhubekeka norhwebo apha kwi Riphabliki (kodwa engenguye umqeshwa)
 - (d) kuye wonke umntu wahlawulwa intlawulo okanye imali phambi komvuzo okanye ilungelo kwintlawulo ngokuchazwa lisolotya 8(1)(a) salo Mthetho (ngaphandle kwesixamali sembuyekezo okanye ukuxhawula kumvuzo ngokwemigaqo yesolotya 8(1)(a)(ii));
 - (e) wonke umntu obenezuzo kwinkuzi okanye ilahleko kwinkunzi engaphezulu kwe R10 000;

- (f) wonke ummi othe kunyaka ngqwalaselo ka 2004 waba kanti uneemali anazo ezingemali yangaphandle okanye izinto ezibubutyebi ezingaphandle kweRiphabliki ezingaphezulu kwe R10 000 nangaliphi na ixesha kuloo nyaka;
- (g) wonke ummi okunokuthi umvuzo okanye ingeniso kwinkunzi evela kwiimali zangaphandle okanye kwizinto zobutyebi ezingaphandle kweRiphabliki ezinokuthi zayanyanise naye ngalo nyaka ngqwalaselo ka 2004 ngokwalo Mthetho;
- (h) wonke ummi oxhamle amalungelo okuthabatha inxaxheba kwinkampani elawulwa ngaphandle ngokwemiqathango yesoloty 72A lalo Mthetho;
- (i) wonke umntu okhutshelwe ifomu engengxelo-rhafu ngokuxelelwa nguKhomisina ngembalelwano ukuba angenise ingxelo yerhafu kungakhathalisekile kwisixa sengeniso yakhe; kunye
- (j) naye nawuphi na umntu ongummmeli mrhafi ngokukhankanywe kwiziqendwana (a) ukuya (i) ngasenti'apha.

3. Umntu okhankanywe kwiziqendwana 2(b) akafanelanga kugcwalisa xwebhu kunyaka-ngqwalaselo ka 2004 ukuba –

- (a) umvuzo wakhe uquka enye yezi zinto zilandelayo –
 - (i) umvuzo awuhlawulweyo okanye afanele kuwuhlawulwa awudluli R60 000 ngonyaka emva kokutsalwa kwemali yomrhumo yemihlala phantsi futhi, kumntu oneminyaka engama 65 nangaphezulu, nawuphi na umrhumo kwingxowa mali yoncedo kwezonyango kunye nalapho umgomo-rhafu kubasebenzi ithe yatsalwa;
 - (ii) imali evela kwizabelo mali zakumazwe angaphandle kuquka nenzala yemali ubani

- ayifumene kwezo zabelo ngaphandle kwe Riphabliki engadluli R1000; kunye
- (iii) inzala yemali ubani ayifumene kwiRiphabliki engadluli
- (aa) R10 000 kubani lowo ongaphantsi kweminyaka engama 65; okanye
- (bb) R15 000 kubani lowo oneminyaka engama 65 nangaphezulu,
- ethe yathotywa ngalo naliphi na ixabiso lemali elivela kwizabelo zangaphandle kunye nenzala yemali ekhankanywe kwisiqendwana (ii) ngasenti'pha, yona engabandakanywayo kwirhafu ngokomgqaliselo wesolotya 10(1)(xv)(aa) walo Mthetho;
- kunye
- (b) namnye umgqaliselo weziqendwana 2(c) ukuya (j) ziphathele kubani lowo.

4. lifomu zengxelo yerhafu zonyaka-ngqwalaselo mazigcwaliswe zize zingeniswe ngala mathuba –

- (a) mayela neenkampani kwisithuba esingangeenyanga ezisi 7 ukusukela kusuku lokuphela konyaka wonyaka lowo wenkampani; okanye
- (b) kwezinye iintlobo zabantu (eziquka abantu ngokwendalo, amaqumrhu, nezo zinto zithatyathwa njengabantu ngokwasemthethweni ezinje ngamaziko, iibhodi okanye amagatya) -
- (i) ngomhla okanye ngaphambi komhla we 9 kweyeKhala 2004; okanye
- (ii) apho izintlu zocwangciso-mali zamkelwe nguKhomishina ngokwesolotya 66 (13A) yalo Mthetho kumbandela wengeniso okanye ingxenye yengeniso yomhlawuli-rhafu, zintlu ezo ezicwangiswe ngosuku olusemva komhla wama

29 kweyoMdumba 2004, kodwa ngomhla okanye ngaphambi komhla wama 30 kweyoMsintsi 2004, kwisithuba esikwii nyanga ezisi 7 ukusuka kumhla lowo izintlu zocwangciso-mali zathi zenziwa.

5. Ezo fomu zichazwe nguKhomishina njengeziselungelweni nasemthethweni wokubhalisa ingxelo yezerhafu ziyafumaneka ngokwenza isicelo nakuyiphi na i-ofisi okanye iziko lomzi weNkondo yeNgeniso yaseMzantsi Afrika, oko akuquki amaziko alo mzi ajongene noqokelelo nokhuselo lwezorhwebo.
6. Ukuba ngaba imali-rhafu yabasebenzi sele ixhuzuliwe kumvuzo kabani lowo futhi ubani lowo akakhange ayifumane ifomu yengxelo yezerhafu, ubani lowo makeze isicelo sefomu leyo.
7. Ezi fomu zengxelo ngerhafu mazizaliswe ze zithunyelwe ngeposi okanye ngesandla kwi ofisi yeNkondo yeNgeniso yaseMzantsi Afrika, oko kungaquki amaziko alo mzi ajongene noqokelelo nokhuseleko lwezorhwebo.
8. Ukuba ngaba ubani kufuneka angenise le fomu yengxelo ngerhafu waze ubani lowo akakwenza oko ngexesha elibekiweyo kwisiqendu sesi 4 ngaseti'apha, loo bani ujongene nokutshutshiswa enkundleni yamatyala apho aya kuthi ukuba ufumaniseke enetyala agwetywe intlawulo okanye uvalelo entolongweni isithuba esingadluli iminyaka emibini. UKhomishina unelungelo lokuqikelela imali ngeniso kabani kunye nesohlwayo esilingana ngokuphindwaphindwe kabini somyinge werhafu ehlawulekayo ze agunyazise intlawulo yoko.
9. Umhawulirhafu othi, okanye loo mntu ummeleyo othi ancedise ngolwazi nangenjogo agcwalise ingcombolo nengxelo ebubuxoki nengeyiyo kwifomu yengxelo rhafu okanye abalekele okanye azame ukubalekela ukuhlawula irhafu, loo mhlawulirhafu okanye umncedisi wakhe ujongene nokutshutshiswa ze ukuba ufumaniseke enobutyala agwetywe intlawulo okanye uvalelo entolongweni iminyaka engafikelela

esihlanwini. Ngaphezu koko uKomishina angabeka isohlwayo setlawulo esilingana ngokuphindwaphindwe kabini kwemali leyo yerhafu ebalekelweyo ukuhlawulawa.

10. Akukho namnye ubani obekwelwe bucala ekuhlawulweni kwesohlwayo ngesizathu sokuba bani lowo ebengakhange abe uxelelwe buqu ukungenisa ifomu yengxelo yerhafu

11. Ngokuphathelele kwesi saziso, naliphi na igama okanye isaci apho ingcaciso yoko inikiweyo kuMthetho wengeniso rhafu ka 1962, ithetha into enye, "u2004 nyaka-ngqwalaselo" uthetha ukuba –

- (a) ngokubhekisele kwinkampani, unyaka mali walo nkampani ophela nokuphela kwekhalenda yonyaka 2004; kunye
- (b) Ngokubhekisele kwabanye abantu, unyaka-ngqwalaselo ophela ngomhla wama 29 kweyoMdumba 2004.

12. Inkcazo eyongezelekileyo okanye uncendo iyafumaneka nakuyiphi na i-ofisi okanye iziko le Nkonzo yeNgeniso yaseMzantsi Afrika okanye www.sars.gov.za

**IKHUTSHWE NGU KOMISHINA WENKONZO YENGENISO
YASEMZANTSI AFRIKA**

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001

Publications: Tel: (012) 334-4508, 334-4509, 334-4510

Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504

Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737

Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001

Publikasies: Tel: (012) 334-4508, 334-4509, 334-4510

Advertensies: Tel: (012) 334-4673, 334-4674, 334-4504

Subskripsies: Tel: (012) 334-4735, 334-4736, 334-4737

Kaapstad-tak: Tel: (021) 465-7531