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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. 7422

30 April 2026

RETURNS TO BE SUBMITTED BY A PERSON IN TERMS OF SECTION 25 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

In terms of section 25 of the Tax Administration Act, 2011, I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby require that the persons specified in the attached Schedule must submit returns for the 2026 year of assessment, as defined in the Schedule, within the periods specified in the Schedule.

**E C KIESWETTER****COMMISSIONER: SOUTH AFRICAN REVENUE SERVICE**

Schedule

1. General

(1) Any term or expression in this notice 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 have the following meaning—

“**2026 year of assessment**” means—

- (a) in the case of a company, the financial year of the company ending during the 2026 calendar year; and
- (b) in the case of any other person, the year of assessment ending during the period of 12 months ending on 28 February 2026;

“**income tax return**” means a return for the assessment of normal tax in respect of the 2026 year of assessment, including a turnover tax return if a person is a registered micro business under the Sixth Schedule to the Income Tax Act; and

“**trust**” means a trust as defined in section 1 of the Income Tax Act.

(2) Notice is hereby given in terms of section 25 of the Tax Administration Act, read with section 66(1) of the Income Tax Act, that a person specified in terms of paragraph 2 is required to submit an income tax return within the period prescribed in paragraph 4.

2. Persons who must submit an income tax return

The following persons must submit an income tax return:

- (a) Every company or other juristic person, which was a resident during the 2026 year of assessment that—
 - (i) derived gross income of more than R1 000;
 - (ii) held assets with a cost of more than R1 000 or had liabilities of more than R1 000, at any time;
 - (iii) derived any capital gain or capital loss of more than R1 000 from the disposal of an asset to which the Eighth Schedule of the Income Tax Act applies; or
 - (iv) had taxable income, taxable turnover, an assessed loss or an assessed capital loss;
- (b) Every trust that was a resident during the 2026 year of assessment;
- (c) Every company, trust or other juristic person, which was not a resident during the 2026 year of assessment, that—
 - (i) carried on a trade through a permanent establishment in the Republic;
 - (ii) derived income from a source in the Republic; or
 - (iii) derived any capital gain or capital loss from the disposal of an asset to which the Eighth Schedule to the Income Tax Act applies;
- (d) Every company incorporated, established or formed in the Republic, but that was 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 during the 2026 year of assessment;
- (e) Every natural person who during the 2026 year of assessment—
 - (i) was a resident and carried on any trade (other than solely in his or her capacity as an employee); or
 - (ii) was not a resident and carried on any trade (other than solely in his or her capacity as an employee) in the Republic;
- (f) Every natural person who during the 2026 year of assessment—
 - (i) was a resident and had capital gains or capital losses exceeding R40 000;

- (ii) was not a resident and had capital gains or capital losses from the disposal of an asset to which the Eighth Schedule to the Income Tax Act applies;
- (iii) was 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 R250 000 at any stage during the 2026 year of assessment;
- (iv) was a resident and to whom any income or capital gains from funds in foreign currency or assets outside the Republic was attributed in terms of the Income Tax Act;
- (v) was a resident and held any participation rights, as referred to in section 72A of the Income Tax Act, in a controlled foreign company;
- (vi) was a resident and had taxable turnover; or
- (vii) subject to the provisions of paragraph 3, at the end of the 2026 year of assessment—
 - (aa) was under the age of 65 and whose gross income exceeded R95 750;
 - (bb) was 65 years or older (but under the age of 75) and whose gross income exceeded R148 217; or
 - (cc) was 75 years or older and whose gross income exceeded R165 689;
- (g) Subject to the provisions of paragraph 3, every estate of a deceased person that had gross income during the 2026 year of assessment;
- (h) Every non-resident whose gross income during the 2026 year of assessment included interest from a source in the Republic to which the provisions of section 10(1)(h) of the Income Tax Act do not apply;
- (i) Every person who is requested by the Commissioner in writing to furnish a return, irrespective of the amount of income or nature of receipts or accruals of the person; and
- (j) Every representative taxpayer of any person referred to in items (a) to (i) above.

3. Persons not required to submit an income tax return

- (1) A natural person or estate of a deceased person is not required to submit an income tax return in terms of paragraph 2(f)(vii) or (2)(g) if the gross income of the person during the 2026 year of assessment consisted solely of gross income described in one or more of the following items:
 - (a) Remuneration (other than remuneration referred to in item (e)) paid or payable from a single employer, which does not exceed R500 000 and employees' tax has been deducted or withheld in terms of the deduction tables prescribed by the Commissioner;
 - (b) Interest (other than interest from a tax free investment) from a source in the Republic not exceeding—
 - (i) R23 800 in the case of a natural person below the age of 65 years at the end of the year of assessment;
 - (ii) R34 500 in the case of a natural person aged 65 years or older at the end of the year of assessment; or
 - (iii) R23 800 in the case of the estate of a deceased person;
 - (c) Dividends that are exempt from normal tax and the natural person was a non-resident throughout the 2026 year of assessment;
 - (d) Amounts received or accrued from a tax-free investment; and
 - (e) A single lump sum benefit received from a pension fund, provident fund, pension preservation fund, provident preservation fund or retirement annuity fund, and tax has been deducted or withheld in terms of a directive issued by the Commissioner.
- (2) Subparagraph (1) does not apply to a natural person—
 - (a) who was paid or granted an allowance or advance as described in section 8(1)(a)(i) of the Income Tax Act other than an amount reimbursed or advanced as described in section

- 8(1)(a)(ii) or an allowance or advance referred to in section 8(1)(b)(iii) that does not exceed the amount determined by applying the rate per kilometre for the simplified method in the notice fixing the rate per kilometre under section 8(1)(b)(ii) and (iii) to the actual distance travelled;
- (b) who was granted a taxable benefit described in paragraph 7 of the Seventh Schedule to the Income Tax Act; or
 - (c) who received any amount or to whom any amount accrued in respect of services rendered outside the Republic.
- (3) A natural person is not required to submit an income tax return in terms of paragraph 2(f)(vii) if—
- (a) the person is notified by the Commissioner in writing that he or she is eligible for automatic assessment; and
 - (b) the person's gross income, exemptions, deductions and rebates reflected in the records of the Commissioner are complete and correct as at the date of the assessment based on an estimate to give effect to automatic assessment.

4. Periods within which income tax returns must be furnished

Income tax returns must be submitted within the following periods:

- (a) In the case of any company, public benefit organisation approved by the Commissioner in terms of section 30(3) of the Income Tax Act, and recreational club approved by the Commissioner in terms of section 30A(2) of the Act, 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 23 October 2026;
 - (ii) on or before 22 January 2027 if the return relates to a provisional taxpayer
 - (iii) on or before 22 January 2027 if the return relates to a trust; or
 - (vi) where accounts are accepted by the Commissioner in terms of section 66(13A) of the Income Tax Act in respect of the whole or portion of a taxpayer's income, which are drawn to a date after 28 February 2026 but on or before 30 September 2026, within 6 months from the date to which such accounts are drawn.

5. Form of income tax returns to be submitted

The relevant income tax return in the form prescribed by the Commissioner can be retrieved on SARS eFiling which is accessible at www.sars.gov.za, or can be completed at an office of SARS by appointment on SARS eBooking which is also available at www.sars.gov.za.

6. Manner of submission of income tax returns

- (1) Income tax returns must—
- (a) in the case of a company, be submitted electronically by using the SARS eFiling platform;
 - (b) in the case of natural persons or trusts be submitted electronically—
 - (i) by using the SARS eFiling platform, provided the person is registered for eFiling; or
 - (ii) through the assistance of a SARS official at an office of SARS;

- (c) in the case of institutions, boards or bodies be—
 - (i) submitted electronically by using the SARS eFiling platform, provided the person is registered for eFiling;
 - (ii) submitted electronically through the assistance of a SARS official at an office of SARS.

- (2) Returns for turnover tax must be submitted electronically through the assistance of a SARS official at an office of SARS.

- (3) SARS may agree that a person, who is required to submit a return in the manner prescribed in subparagraph (1) or (2), may submit the return in an alternative manner.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 7422

30 April 2026

**OPGAWES INGEVOLGE ARTIKEL 25 VAN DIE WET OP BELASTINGADMINISTRASIE, 2011
(WET NO. 28 VAN 2011), DEUR 'N PERSOON INGEDIEN TE WORD**

Ingevolge artikel 25 van die Wet op Belastingadministrasie, 2011, vereis ek, Edward Christian Kieswetter, Kommissaris vir die Suid-Afrikaanse Inkomstediens, hierby dat die persone in die aangehegte Bylae aangedui opgawes vir die 2026 jaar van aanslag, soos omskryf in die Bylae, moet indien binne die tydperke in die Bylae aangedui.

E C KIESWETTER
KOMMISSARIS: SUID-AFRIKAANSE INKOMSTEDIENS

Bylae

1. Algemeen

(1) Enige woord of uitdrukking in hierdie kennisgewing waaraan 'n betekenis geheg is in 'n "Belastingwet", soos in artikel 1 van die Wet op Belastingadministrasie, 2011, omskryf, dra die betekenis aldus daaraan geheg, tensy die samehang andersins aandui en die volgende uitdrukkings dra die volgende betekenis—

"2026 jaar van aanslag" beteken—

- (a) in die geval van 'n maatskappy, die finansiële jaar van daardie maatskappy wat gedurende die 2026 kalenderjaar eindig; en
- (b) in die geval van enige ander persoon, die jaar van aanslag wat eindig gedurende die tydperk van 12 maande wat op 28 Februarie 2026 eindig; en

"inkomstebelastingopgawe" beteken 'n opgawe vir die aanslaan van normale belasting ten opsigte van die 2026 jaar van aanslag, insluitende 'n omsetbelastingopgawe, indien 'n persoon 'n geregistreerde mikro-besigheid ingevolge die Sesde Bylae by die Inkomstebelastingwet, is;

"trust" beteken 'n trust soos in artikel 1 van die Inkomstebelastingwet omskryf.

(2) Kennis word hierby ingevolge artikel 25 van die Wet op Belastingadministrasie, gelees met artikel 66(1) van die Inkomstebelastingwet, gegee dat van 'n persoon ingevolge paragraaf 2 aangedui, vereis word om 'n inkomstebelastingopgawe in te dien binne die tydperk in paragraaf 4 voorgeskryf.

2. Persone wat 'n inkomstebelastingopgawe moet indien

Die volgende persone moet 'n inkomstebelastingopgawe indien:

- (a) Elke maatskappy of ander regspersoon, wat 'n inwoner was gedurende die 2026 jaar van aanslag wat—
 - (i) bruto inkomste van meer as R1 000 verkry het;
 - (ii) bates met 'n koste van meer as R1 000 gehou het of laste van meer as R1 000 op enige tydstip gehad het;
 - (iii) enige kapitaalwins of kapitaalverlies van meer as R1 000 verkry het vanuit die beskikking oor 'n bate waarop die Agtste Bylae by die Inkomstebelastingwet van toepassing is; of
 - (vi) belasbare inkomste, belasbare omset, 'n aangeslane verlies of 'n aangeslane kapitaalverlies gehad het;
- (b) Elke trust wat 'n inwoner gedurende die 2026 jaar van aanslag was;
- (c) Elke maatskappy, trust of ander regspersoon, wat nie 'n inwoner gedurende die 2026 jaar van aanslag was nie, wat—
 - (i) 'n bedryf deur 'n permanente saak in die Republiek beoefen het;
 - (ii) inkomste vanuit 'n bron in die Republiek verkry het; of
 - (iii) 'n kapitaalwins of kapitaalverlies verkry het vanuit die beskikking oor 'n bate waarop die Agtste Bylae by die Inkomstebelastingwet van toepassing is;
- (d) Elke maatskappy ingelyf, opgerig of ingestel in die Republiek, maar wat weens die toepassing van enige ooreenkoms aangegaan met die Regering van enige ander land vir die vermyding van dubbele belasting nie 'n inwoner gedurende die 2026 jaar van aanslag was nie;
- (e) Elke natuurlike persoon wat gedurende die 2026 jaar van aanslag—
 - (i) 'n inwoner was en enige bedryf beoefen het (behalwe uitsluitlik in sy of haar hoedanigheid as 'n werknemer); of

- (ii) nie 'n inwoner was nie en enige bedryf binne die Republiek beoefen het (behalwe uitsluitlik in sy of haar hoedanigheid as 'n werknemer);
- (f) Elke natuurlike persoon wie gedurende die 2026 jaar van aanslag—
 - (i) 'n inwoner was en kapitaalwinste of kapitaalverliese wat R40 000 oorskry, gehad het;
 - (ii) nie 'n inwoner was nie en kapitaalwinste of kapitaalverliese verkry het vanuit die beskikking oor 'n bate waarop die Agtste Bylae by die Inkomstebelastingwet van toepassing is;
 - (iii) 'n inwoner was en enige fondse in buitelandse geldeenheid gehou het of enige bates buite die Republiek besit het, indien die totale waarde van daardie fondse en bates op enige tydstip gedurende die 2026 jaar van aanslag, R250 000 oorskry het;
 - (iv) 'n inwoner was en aan wie enige inkomste of kapitaalwinste uit fondse in buitelandse geldeenheid of bates buite die Republiek ingevolge die Inkomstebelastingwet toegereken kon word;
 - (v) 'n inwoner was en enige deelnemende regte, soos in artikel 72A van die Inkomstebelastingwet bedoel, in 'n beheerde buitelandse maatskappy gehou het;
 - (vi) 'n inwoner was en belasbare omset gehad het; of
 - (vii) behoudens die bepalings van paragraaf 3, aan die einde van die 2026 jaar van aanslag—
 - (aa) jonger as 65 jaar was en wie se bruto inkomste R95 750 oorskry het;
 - (bb) 65 jaar of ouer was (maar jonger as 75) en wie se bruto inkomste R148 217 oorskry het; of
 - (cc) 75 jaar of ouer was en wie se bruto inkomste R165 689 oorskry het;
- (g) Behoudens paragraaf 3, elke boedel van 'n bestorwe persoon wat bruto inkomste gedurende die 2026 jaar van aanslag gehad het;
- (h) Elke nie-inwoner wie se bruto inkomste gedurende die 2026 jaar van aanslag, rente vanuit 'n bron in die Republiek ingesluit het waarop die bepalings van artikel 10(1)(h) van die Inkomstebelastingwet nie van toepassing is nie;
- (i) Enige persoon wat skriftelik deur die Kommissaris versoek word om 'n opgawe in te dien, ongeag die bedrag van inkomste of die aard van die ontvangste of toevallings van daardie persoon; en
- (j) Elke verteenwoordigende belastingpligtige van enige persoon in items (a) tot (i) hierbo bedoel.

3. Persone nie vereis om 'n inkomstebelastingopgawe in te dien nie

- (1) 'n Natuurlike persoon of boedel van 'n bestorwe persoon word nie vereis om 'n inkomstebelastingopgawe ingevolge paragraaf 2(f)(vii) of (2)(g) in te dien nie, indien die bruto inkomste van daardie persoon gedurende die 2026 jaar van aanslag, uitsluitlik bestaan het uit bruto inkomste in een of meer van die volgende subparagraawe beskryf:
 - (a) Besoldiging (anders as besoldiging in item (e) na verwys) betaal of betaalbaar deur 'n enkele werkgewer, wat nie R500 000 oorskry nie en werknemersbelasting ingevolge die aftrekkingstabelle deur die Kommissaris voorgeskryf, afgetrek of teruggehou is;
 - (b) Rente (anders as rente van 'n belastingvrye belegging) uit 'n bron binne die Republiek wat nie meer is nie as—
 - (i) R23 800 in die geval van 'n natuurlike persoon jonger as 65 jaar op die einde van die jaar van aanslag;
 - (ii) R34 500 in die geval van 'n natuurlike persoon van 65 jaar of ouer aan die einde van die jaar van aanslag; of
 - (iii) R23 800 in die geval van die boedel van 'n bestorwe persoon;

- (c) Dividende wat van normale belasting vrygestel is en die natuurlike persoon was 'n nie-inwoner gedurende die hele 2026 jaar van aanslag;
 - (d) Bedrae uit 'n belastingvrye belegging ontvang of toegeval; en
 - (e) 'n Enkele enkelbedragvoordeel van 'n pensioenfonds, voorsorgfonds, pensioenbewaringsfonds, voorsorgbewaringsfonds of uittree-annuiteitfonds ontvang, en belasting is ingevolge 'n aanwysing uitgereik deur die Kommissaris afgetrek of teruggehou.
- (2) Subparagraaf (1) is nie van toepassing nie op 'n natuurlik persoon—
- (a) aan wie 'n toelae of voorskot betaal of toegestaan is soos in artikel 8(1)(a)(i) van die Inkomstebelastingwet beskryf behalwe 'n bedrag vergoed of voorgeskiet soos in artikel 8(1)(a)(ii) beskryf of 'n toelae of voorskot in artikel 8(1)(b)(iii) na verwys wat nie die bedrag oorskry nie wat bepaal word deur die skaal per kilometer vir die vereenvoudigde metode in die kennisgewing wat die skaal per kilometer ingevolge artikel 8(1)(b)(ii) en (iii) vasstel, toe te pas op die werklike afstand afgelê; of
 - (b) aan wie 'n belasbare voordeel beskryf in paragraaf 7 van die Sewende Bylae by die Inkomstebelastingwet toegestaan is; of
 - (c) 'n bedrag ontvang het of aan wie enige bedrag toegeval het ten opsigte van dienste buite die Republiek gelewer.
- (3) 'n Natuurlike persoon word nie vereis om 'n inkomstebelastingopgawe in te dien nie, ingevolge paragraaf 2(f)(vii), indien—
- (a) die persoon skriftelik deur die Kommissaris verwittig is dat hy of sy vir outomatiese aanslag in aanmerking kom; en
 - (b) die persoon se bruto inkomste, vrystellings, aftrekkings en kortings vertoon in die rekords van die Kommissaris volledig en korrek is op die datum van die aanslag gebaseer op 'n beraming om aan die outomatiese aanslag effek te gee.

4. Tydperke waarbinne inkomstebelastingopgawes ingedien moet word

Inkomstebelastingopgawes moet binne die volgende tydperke ingedien word:

- (a) In die geval van enige maatskappy, openbare weldaadsorganisasie deur die Kommissaris ingevolge artikel 30(3) van die Inkomstebelastingwet goedgekeur, en ontspanningsklub deur die Kommissaris ingevolge artikel 30A(2) van die Wet goedgekeur, binne 12 maande vanaf die datum waarop sy finansiële jaar eindig; of
- (b) In die geval van alle ander persone (waarby natuurlike persone, trusts en ander regspersone, soos instellings, rade of liggame ingesluit word)—
 - (i) voor of op 23 Oktober 2026;
 - (ii) voor of op 22 Januarie 2027 indien die opgawe met 'n voorlopige belastingpligtige verband hou;
 - (iii) voor of op 22 Januarie 2027 indien die opgawe met 'n trust verband hou; of
 - (iv) waar rekenings kragtens artikel 66(13A) van die Inkomstebelastingwet deur die Kommissaris aanvaar word ten opsigte van die geheel of 'n gedeelte van 'n belastingpligtige se inkomste, wat opgemaak is tot 'n datum na 28 Februarie 2026, maar voor of op 30 September 2026, binne 6 maande vanaf die datum tot wanneer daardie rekenings opgemaak is.

5. Vorm van inkomstebelastingopgawes ingedien te word

Die vorms deur die Kommissaris voorgeskryf vir die indiening van inkomstebelastingopgawes is op versoek verkrygbaar *via* eFiling by <https://www.sarsefiling.co.za> of kan van die SARS webtuiste by <https://www.sars.gov.za/find-a-form/> afgelaai word.

Die relevante inkomstebelastingopgawe in die vorm soos deur die Kommissaris voorgeskryf is verkrygbaar op SAID eFiling wat op www.sars.gov.za beskikbaar is, of kan voltooi word by 'n kantoor van die SAID per afspraak deur SAID eBooking wat ook op www.sars.gov.za beskikbaar is.

6. Wyse van indiening van inkomstebelastingopgawes

- (1) Inkomstebelastingopgawes moet—
 - (a) in die geval van 'n maatskappy, elektronies ingedien word deur van die SAID eFiling platform gebruik te maak;
 - (b) in die geval van natuurlike persone of trusts, elektronies ingedien word—
 - (i) deur van die SAID eFiling platform gebruik te maak op voorwaarde dat die persoon vir eFiling geregistreer is; of
 - (ii) met die bystand van 'n SAID amptenaar by 'n SAID kantoor;
 - (c) in die geval van instellings, rade of liggame—
 - (i) elektronies ingedien word deur van die SAID eFiling platform gebruik te maak op voorwaarde dat die persoon vir eFiling geregistreer is;
 - (ii) elektronies ingedien word met die bystand van 'n SAID amptenaar by 'n SAID kantoor.
- (2) Opgawes ten opsigte van omsetbelasting moet elektronies ingedien word met die bystand van 'n SAID amptenaar by 'n SAID kantoor.
- (3) SAID mag toestem dat 'n persoon wat vereis word 'n opgawe in te dien op die wyse ingevolge subparagrafe (1) of (2) voorgeskryf, die opgawe op 'n alternatiewe wyse mag indien.

DITSHEBELETSO TSA LEKGETHO TSA AFRIKA BORWA**DIKGUTLISO DI LOKELA HO NYEHELWA KE MOTHO HO LATELA DINTLHA TSA KAROLO YA 25 YA MOLAO WA TAOLO YA LEKGETHO, 2011 (MOLAO WA NOMORO YA 28 WA 2011)**

Ho latela karolo ya 25 ya Molao wa Taolo ya Lekgetho, 2011, nna, Edward Christian Kieswetter, Khomeshenara ya Ditshebeletso tsa Lekgetho tsa Afrika Borwa, mona ke hloka hore batho ba qohollotsweng Sejuleng ena e hoketsweng ba nehelane ka dikgutliso tsa selemo sa hlahlobo sa 2026, ho latela tilhaloso e ka hara Sejule, le ho latela dinako tse hlakisitsweng ka hara Sejule.

E C KIESWETTER**KHOMESHENARA: DITSHEBELETSO TSA LEKGETHO TSA AFRIKA BORWA**

Sejule

1. Kakaretso

(1) Lereo lefe kapa lefe kapa polelo e ka hara tsebiso ena eo tlhaloso ya yona e amahanngwang le "Molao wa lekgetho" ho latela tlhaloso ya karolo ya 1 ya Molao wa Taolo ya Lekgetho, 2011, e bolela sona seo ntle feela le ha moelelo o bolela ho hong mme mareo a latelang a bolela sena---

"selemo sa hlahlobo sa 2026" ho bolelwa—

- (a) moo ho buuwang ka khampani, selemo sa ditjhelete sa khampani eo se felang ka selemo sa khalendara sa 2026; mme
- (b) moo ho buuwang ka motho ofe kapa ofe, selemo sa hlahlobo se felang nakong ya dikgwedi tse 12 mme se fela ka la 28 Hlakola 2026;

"kgutliso ya lekgetho la lekeno" ho bolelwa kgutliso ya hlahlobo ya lekgetho le tlwaelehileng le mabapi le selemo sa hlahlobo sa 2026, ho akareditswe le kgutliso ya lekgetho la tjhelete e keneng ebang motho a ngodisitswe e le kgwebo e nyane-nyane tlasa Sejule ya Botshelala ya Molao wa Lekgetho la Lekenno; mme ka

"thraste" ho bolelwa thraste ho latela tlhaloso ya karolo ya 1 ya Molao wa Lekgetho la Lekenno.

(2) Mona ho fanwa ka tsebiso ho latela dintlha tsa karolo ya 25 ya Molao wa Taolo ya Lekgetho, o ballwang mmoho le karolo ya 66(1) ya Molao wa Lekgetho la Lekenno, o boelang hore motho ya qohollwang ho latela dintlha tsa serapa sa 2 o lokela ho nehelana ka kgutliso ya lekgetho la lekeno ka nako e laetsweng serapeng sa 4.

2. Batho ba tlamehang ho nehelana ka kgutliso ya lekgetho la lekeno

Batho ba latelang ba tlameha ho nehelana ka kgutliso ya lekgetho la lekeno:

- (a) Khampani ka nngwe kapa motho e mong eo e leng motho ho ya ka molao, eo e neng e le moahi ka nako ya selemo sa hlahlobo sa 2026 ya ileng—
 - (i) a fumana moputso kaofela (pele ho ditloso) o fetang R1 000;
 - (ii) ya ba le thepa tsa tjhelete e fetang R1 000 kapa e bile le dikoloto tsa tjhelete e fetang R1 000, nakong efe kapa efe;
 - (iii) a ba le kuno efe kapa efe ya tjhelete kapa tahlehelo ya tjhelete ya ho feta R1 000 ho tswa ho tlohelweng ha thepa eo Sejule ya Borobedi ya Molao wa Lekgetho la Lekenno e amanang le yona, kapa
 - (iv) a ba le lekeno le kgethiswang, tjhelete e keneng e kgethiswang, tahlehelo e hlahlobilweng kapa tahlehelo ya tjhelete e hlahlobilweng;
- (b) Thraste e nngwe le e nngwe eo e neng e le moahi ka nako ya selemo sa hlahlobo sa 2026;
- (c) Khampani ka nngwe, thraste kapa motho e mong eo e leng motho ho ya ka molao, eo e neng e le moahi ka nako ya selemo sa hlahlobo sa 2026 ya ileng—
 - (i) a ba le kgwebisano ka tsela ya setheo sa moshwelella se ka hara Rephablike;
 - (ii) a ba le lekeno le tswang mohloding o ka hara Rephablike; kapa
 - (iii) a ba le le kuno efe kapa efe ya tjhelete kapa tahlehelo ya tjhelete ho tswa ho tlohelweng ha thepa eo Sejule ya Borobedi ya Molao wa Lekgetho la Lekenno e amanang le yona;
- (d) Khampani e nngwe le e nngwe eo e hlophisitsweng, e thehilweng kapa e bileng teng ka hara Rephablike, empa e se moahi ka lebaka la ho kenngwa tshebetsong ha tumellano efe kapa efe e bileng teng le Mmuso wa naha efe kapa efe e nngwe ka sepheo sa ho qoba ho lefa lekgetho habedi ka nako ya selemo sa hlahlobo sa 2026;
- (e) Motho e mong le e mong eo e leng motho ka tlhaho ka nako ya selemo sa hlahlobo sa 2026—

- (i) eo e neng e le moahi mme a bile le kgwebisano efe kapa efe (ntle le eo a e entseng ka boyena feela jwalo ka mosebetsi); kapa
- (ii) eo e neng e se moahi mme a bile le kgwebisano efe kapa efe (ntle le eo a e entseng ka boyena feela jwalo ka mosebetsi) ka hara Rephablike;
- (f) Motho e mong le e mong eo e leng motho ka tlhaho eo ka nako ya selemo sa hlahlobo sa 2026—
 - (i) e neng e le moahi mme a bile le dikuno tsa tjhelete kapa ditahlehelo tsa tjhelete tse fetang R40 000;
 - (ii) e neng e se moahi mme a bile le kuno ya tjhelete kapa tahlehelo ya tjhelete ho tswa ho tlohelweng ha thepa eo Sejule ya Borobedi ya Molao wa Lekgetho la Lekeno e amanang le yona;
 - (iii) eo e neng e le moahi mme a bile le matlole afe kapa afe a mofuteng wa ditjhelete tsa matjhaba kapa e le monga thepa efe kapa efe ka ntle ho Rephablike, ebang paloyohle ya boleng ba matlole le thepa eo e fetile R250 000 mokgahlelong ofe kapa ofe ka nako ya selemo sa hlahlobo sa 2026;
 - (iv) eo e neng e le moahi mme eo lekeno lefe kapa lefe kapa kuno ya tjhelete ho tswa matloleng a mofuteng wa ditjhelete tsa matjhaba kapa thepa e leng ka ntle ho Rephablike e ka amahanngwang le yena ho latela dintlha tsa Molao wa Lekgetho la Lekeno;
 - (v) eo e neng e le moahi mme a bile le ditokelo tsa ho ba le seabo jwalokaha ho boletsweng karolong ya 72A ya Molao wa Lekgetho la Lekeno, khampaning e laolwang matjhabeng;
 - (vi) eo e neng e le moahi mme a bile le kuno ya tjhelete e keneng e kgethiswang; kapa
 - (vii) e angwang ke diphelelo tsa serapa sa 3, mafelong a selemo sa hlahlobo sa 2026—
 - (aa) a ne a le ka tlase ho dilemo tse 65 mme lekeno lohle la hae pele ho ditloso le fetileng R95 750;
 - (bb) a ne a le dilemo tse 65 le ho feta (empa a le ka tlase ho dilemo tse 75) mme lekeno lohle la hae pele ho ditloso le fetileng R148 217; kapa
 - (cc) a ne a le dilemo tse 75 kapa ho feta mme lekeno lohle la hae pele ho ditloso le fetileng R165 689;
- (g) Ho itshetlehlwe hodima diphelelo tsa serapa sa 3, lefa le leng le le leng la motho ya hlokaletseng le neng le na le lekeno lohle pele ho ditloso ka nako ya selemo sa hlahlobo sa 2026;
- (h) E mong le e mong eo eo e seng moahi eo lekeno lohle la hae pele ho ditloso ka selemo sa hlahlobo sa 2026 le neng le kentse tswala ho tswa mohloding o ka hara Rephablike mme diphelelo tsa karolo ya 10(1)(h) ya Molao wa Lekgetho la Lekeno di sa le ameng;
- (i) Motho e mong le e mong ya koptjwang ke Khomishenara ka lengolo ho fana ka kgutliso, ho sa tswe bokaalo ba lekeno kapa mofuta wa kamohelo kapa dihlobo tsa motho eo; le
- (j) Moemedi e mong le e mong wa molefalekgetho wa motho ofe kapa ofe ya boletsweng diratswaneng tsa (a) ho isa ho (i) ka hodimo.

3. Batho bao ho sa hlokeheng hore ba nehelane ka kgutliso ya lekgetho la lekeno

- (1) Motho ka tlhaho kapa lefa la ya hlokaletseng ha le hloke ho ka nehelana ka kgutliso ya lekgetho la lekeno ho latela dintlha tsa serapa sa 2(f)(vii) kapa (2)(g) ebang lekeno lohle la motho eo ka selemo sa hlahlobo sa 2026 pele ho ditloso le ne le kentse feela lekeno lohle (pele ho ditloso) le boletsweng ho e nngwe ya tsena kapa ho feta ho tse latelang:
 - (a) Moputso (ntle le moputso o boletsweng tabeng ya (e)) o lefilweng kapa o leshwang ho tswa ho mongamosebetsi a le mong, o sa feteng R5000 000 mme lekgetho la mosebetsi

- le se le hutswe kapa le tshwerwe ho latela dintlha tsa ditafole tsa kgulo tse laetsweng ke Khomeshenara;
- (b) Tswala (ntle le tswala e tswang botseteding bo sa lefisweng lekgetho) e tswang mohloding o ka hara Rephablike e sa feteng—
- (i) R23 800 mothong wa tlhaho ya dilemo tse ka tlase ho tse 65; mafelong a selemo sa hlahlobo;
- (ii) R34 500 mothong wa tlhaho ya dilemo tse 65 kapa ho feta mafelong a selemo sa hlahlobo;kapa
- (iii) R23 800 ebang e le lefa la motho ya hlokaletseng;
- (c) Di-dividente tse sa angweng ke lekgetho la tlwaelo le moo motho wa tlhaho e seng moahi selemong sohle sa hlahlobo sa 2026;
- (d) Bokaalo bo fumanweng kapa bo hlommeng ho tswa botseteding bo sa lefisweng lekgetho; le
- (e) Bongata bo le bong ba tjelete e fumanweng ho tswa letloleng la penshene, polokelong ya penshene, letlole la polokelo ya peho ya meja fatshe kapa letlole la peho ya meja fatshe, moo lekgetho le seng le hutswe kapa le tshwerwe ho latela dintlha tsa taelo e ntshitsweng ke Khomishenara.
- (2) Seratswana sa (1) ha se ame motho wa tlhaho—
- (a) ya lefelletsweng pele kapa ya fuweng alawense kapa e lefelletsweng pele ho latela tlhaloso ya karolo ya 8(1)(a)(i) ya Molao wa Lekgetho la Lekeno ntle le bokaalo bo buseditsweng kapa bo lefelletsweng pele ho latela tlhaloso ya karolo ya 8(1)(a)(ii) bo sa sa feteng bokaalo bo fumanweng ha ho phethahatswa sekgahla sa kilomitara ka nngwe bakeng sa mokgwa o nolofaditsweng tsebisong e mabapi le tsepamiso ya sekgahla sa kilomitara ka nngwe tlasa karolo ya 8(1)(b)(ii) and (iii) ya bohole ba nnete bo tsamailweng;
- (b) ya nehilweng molemo o kgethiswang ho latela tlhaloso ya serapa sa 7 sa Sejule ya Bosupa ya Molao wa Lekgetho la Lekeno; kapa
- (c) ya fumaneng bokaalo bofe kapa bofe kapa ya hlometsweng ke bokaalo bofe kapa bofe bo mabapi le ditshebeletso tse entsweng ka ntle ho Rephablike.
- (3) Motho wa tlhaho ha ho hlokehe hore a nehelane ka kgutliso ya lekgetho la lekeno ho latela dintlha tsa serapa sa 2(f)(vii) ebang—
- (a) motho eo a tsebisitswe jwalo ke Khomishenara ka lengolo hore o angwa ke hlahlobo ya othomathike; mme
- (b) lekeno lohle (pele ho ditloso) la motho, ho se amehe, dikgulo le dinyehlisetso tse hlahellang direkotong tsa Khomishenara di felletse mme di nepahetse ho tloha mohla hlahobo ho itshetlehlwe hodima kakanyo hore hlahlobo ya othomathike e kgone ho etsahala..

4. Dinako tseo ka tsona dikgutliso tsa lekgetho la lekeno di tlamehang ho ba teng ka yona

Dikgutliso tsa lekgetho la lekeno di tlameha ho nyehelwa dinakong tsena tse latelang:

- (a) Moo e leng khampani, mokgatlo o tswelang setjhaba molemo o tjaetsweng monwana ke Khomishenara ho latela dintlha tsa karolo ya 30(3) ya Molao wa Lekgetho la Lekeno, le sehlopha sa boikgathollo se tjaetsweng monwana ke Khomishenara ho latela dintlha tsa karolo ya 30A(2) ya Molao, dikgweding tse 12 ho tloha mohla mafelo a selemo sa yona sa ditjhelete; kapa
- (b) Moo e leng batho ba bang kaofela (ho akareditswe le batho ka tlhaho, dithraste le batho ho ya ka molao jwalo ka ditheo, doboto kapa meifo)—
- (i) ka la kapa pele ho la 23 Mphalane 2026;

- (ii) ka la kapa pele ho la 22 Pherekong 2027 ebang kgutliso e amana le molefalekgetho wa nakwana
- (iii) ka la kapa pele ho la 22 Pherekong 2027 ebang kgutliso e amana le thraste; kapa
- (vi) moo diakhaonto di ananetsweng ke Khomeshenara ho latela dintlha tsa karolo ya 66(13A) ya Molao wa Lekgetho la Lekenno e mabapi le bokaofela kapa karolwana ya lekenno la molefalekgetho, tse hlophisitsweng ka mora la 28 Hlakola 2026 empa ka la kapa pele ho la 30 Loetse 2026, le dikgweding tse 6 ho tloha ka letsatsi leo diakhaonto tse jwalo di ileng tsa hlophiswa ka lona.

5. **Sebopelo sa dikgutliso tsa lekgetho la lekenno tse tlang ho nyehelwa**

Kgutliso e amehang ya lekgetho la lekenno e foromong e laetsweng ke Khomeshenara e fumanehang ho SARS eFiling ho www.sars.gov.za, kapa o ka e tlatsetsa ofising efe kapa efe ya SARS ka ho etsa tlhophiso ya kopano ho *SARS eBooking* eo le yona e fumanehang ho www.sars.gov.za,

6. **Tsela ya ho nyehelwa ha dikgutliso tsa lekgetho la lekenno**

- (1) Dikgutliso tsa lekgetho la lekenno di tlameha—
 - (a) moo e leng khampani, di nyehelwe ka mokgwa wa elektronike ka tshebediso ya mokgwa wa SARS eFiling;
 - (b) ebang e le motho ka tlhaho kapa thraste di ka nyehelwa ka tsela ya elektronike—
 - (i) ka ho sebedisa mokgwa wa SARS wa eFiling, ha feela motho a ingodiseditse eFiling, kapa
 - (ii) ka thuso ya mohlanka wa SARS ofising ya SARS;
 - (c) ebang le ditheo, diboto kapa meifo—
 - (i) di nyehelwe ka tsela ya elektronike ka tshebediso ya SARS eFiling, ha feela motho a ingodiseditse eFiling;
 - (ii) di nyehelwe ka tsela ya elektronike ka thuso ya mohlanka wa SARS ofising ya SARS.
- (2) Dikgutliso tsa lekgetho la tjelete e keneng di tlameha ho nyehelwa ka tsela ya elektronike ka thuso ya mohlanka wa SARS ofising ya SARS.
- (3) SARS e ka nna ya dumela hore motho ya lokelang ho nehelana ka kgutliso ho latela ka moo ho laetsweng ka teng seratswaneng sa (1) kapa (2), a ka nehelana ka kgutliso ka tsela e nngwe.

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