Isalathiso: 20200204-4004
Inombolo yefayili: 12/12/P
Imibuzo: E Bezuidenhout

ISetyhula: 0012/2020
Umhla wokuphelelwa: Awukho

Iya: KumaSekela Balawuli-Jikelele, kuBalawuli abaziiNtloko, kuBalawuli, kumaSekela Balawuli abakwii-ofisi zezithili, kuBalawuli beeSekethe, kwiiNqununu nakoosihlalo bamabhunga olawulo ezikolo zikarhulumente

Isishwankathelo esifutshane: *Ukuxolelwa kwezikolo zikarhulumente kwintlawulo yerhafu yengeniso kunye nesaphulelo kwirhafu yengeniso esenzelwa abanikeli (donors) abanikela ezikolweni ngokwesiqendu 18A soMthetho weRhafu yeNgeniso (Income Tax Act).*

Isihloko: Ukuxolelwa kwezikolo zikarhulumente kwintlawulo yerhafu *yengeniso* kunye nesaphulelo kwirhafu *yengeniso* esenzelwa abanikeli *(donors*).

1. Ngokwesiqendu *10(1) (A) (i)* soMthetho weRhafu yeNgeniso, 2000, (uMthetho 30 ka-2000) (*Income Tax Act, 2000 (Act 30* ka-*2000*) zonke izikolo zixolelwe kwintlawulo yerhafu yengeniso. Kucelwa niqaphele, nakuba kunjalo, ukuba oku kuxolelwa kuya kurhoxiswa malunga naso nasiphi na isikolo sikarhulumente esenza imicimbi yorhwebo engagxilanga ngokupheleleyo okanye ubukhulu becala ekukhuthazeni injongo yaso ephambili njengeziko lemfundo.

2. Ngokwesiqendu *18A* salo mthetho ukhankanywe ngasentla njengoko ufakelwe izilungiso yishedyuli yesithoba ye-*Income Tax Act, (Act 30 ka-2002),* iNkonzo yeRhafu yoMzantsi Afrika (*South African Revenue Services (SARS*)) inike imvume yokubhaliswa njengemaqela kwazo zonke izikolo zikarhulumente ezinika irisithi kubanikeli ngokomthetho okhankanywe ngasentla kwisiqendu 18A. Inombolo yesalathiso ekhutshelwa zonke izikolo zikarhulumente eNtshona Koloni ukwenzela le njongo yile-930000372. Ngokwesicelo sakwa-SARS, makuyekwe ukwenziwa kwesicelo sokubhalisa kwesikolo ngasinye ngokwe*siqendu 18A*.

3. Ubhaliso ngokwesiqendu *18A* luvumela isaphulelo serhafu malunga neminikelo *(donations)* kwiiprojekthi zemfundo ezizodwa, ngaphandle kwakwiifizi zesikolo. Isaphulelo kwirhafu silawula yimiqathango equlethwe kwisiqendu *18A* kwaye siya

kuthathelwa ingqaalelo kuphela xa irisithi nesatifikethi serhafu, njengoko zikhutshwe liziko lemfundo elichaphazelekayo, zingeniswe namaxwebhu eritheni zerhafu onyaka (*annual tax return)*.

4. Akukho saphulelo serhafu siya kuvunywa ukuba iKhomishinari yeRhafu (*Tax Commissioner)* inesizathu sokukholelwa ukuba iziko lemfundo likhuphe isatifikethi sesiqendu *18A* kumnikeli onikele ngeefizi zesikolo okanye ngeenjongo ezingezizo ezesikolo. Ukusetyenziswa kakubi kweminikelo ngokwesiqendu *18A* kunganesiphumo sokurhoxiswa kokubhaliswa kwezikolo kwiSebe leMfundo leNtshona Koloni njengeMibutho eNceda uLuntu *(Public Benefit Organisations)* kwaye kuya kuba neziphumo zokuba izikolo ziphulukane nethuba lokuqokelela enye imali ukunyusa ingxowa-mali eyongezelelweyo ukwenzela iinjongo zemfundo.

5. Amaziko afuna iincwadi zerisithi zesiqendu 18A kufuneka enze isicelo ngencwadi ebhaliweyo kuSekela Mlawuli kwii-ofisi zezithili zawo. Amaziko mawabe neendlela zokulawula zangaphakathi eziyimfuneko ukuze ayilandele mbo le nkqubo yaye makazifezekise iimfuno zesebe i-*WCED* neziko u-*SARS*, phambi kokuba i-ofisi yesithili ikhuphe incwadi yerisithi elo luhlobo.

6. Izikolo mazinike ingcaciso yaye mazikhuphe irisithi yesiqendu 18A ukwenzela yonke iminikelo efunyenweyo esuka kubanikeli kwincwadi yeminikelo ekhutshiweyo. Irisithi eyintsusa mayinikwe umnikeli, ikopi yokuqala ithunyelwe kwi-ofisi yesithili kwaye ikopi igcinelwe iinjongo zokuphicothwa kweencwadi.

7. Iinqununu namabhunga olawulo ezikolo banokucela inkxaso kwii-ofisi zesithili malunga neenkqubo kunye neemfuno ezimiselweyo, umzekelo ingxelo yonyaka emalunga nokukhutshwa kwerisithi zesiqendu 18A ukwenzela unyaka werhafu oqala nge-01 Matshi ukuya kwi-28 Februwari.

8. Kucelwa ukuba izikolo zinike ii-ofisi zezithili la maxwebhu alandelayo ungadlulanga owe-15 Matshi qho ngonyaka

   (i) IsiHlomelo A seSatifikethi seRhafu esiqhotyoshelweyo (Esiziikopi ezintathu: esiyintsusa sinikwa umnikeli *(donor),* ikopi yokuqala ithunyelwa kwi-ofisi yesithili ize eyokugqibela ifayilishwe esikolweni); isatifikethi masikhutshelwe umnikeli ngamnye ekupheleni konyaka werhafu, nge-28 Februwari, malunga nayo yonke iminikelo efunyenweyo kunyaka werhafu lowo kunye

   (ii) nesiHlomelo B soXwebhu lwe-*Annual Return* oluqhotyoshelweyo oluqulethe iinkcukacha zerisithi zesiqendu 18A ezikhutshiweyo. UXwebhu lwe-*Annual Return* kwakunye nekopi yerisithi ekhutshiweyo mazithunyelwe kwi-Ofisi yeSithili seMfundo.

9. I-Ofisi yesithili mayitshekishe ukugqitywa nokwenziwa ngokuchanekileyo kwamaxwebhu e-*Annual Returns* angenisiweyo. Onke amaxwebhu e-*Annual Returns*

ngokwesithili ngasinye mawadityaniswe yaye angeniswe ngekhompyutha, kwaNdlunkulu kwiCandelo loLawulo lweMicimbi yeMali ungadlulanga owe-30 Apreli.

10. Kuqotyoshelwe isiHlomelo A seSatifikethi seRhafu esichaphazelekayo kunye nesiHlomelo B see-*Annual Return forms.*

11. Kucelwa wazise okuqulethwe yile setyhula bonke abachaphazelekayo kuqukwa nabazali ukuze bayithathele ingqalelo.

12. Kucelwa uqaphele ukuba le setyhula itshitshisa yaye ithatha indawo yeSetyhula 0051/2014, yomhla we-24 Oktobha 2014.

ISAYINWE: NGU**-**BK SCHREUDER
INTLOKO: YESEBE LEMFUNDO
UMHLA: 2020-03-10

Western Cape Government
Education

ANNEXURE A

Verwysingsno/ Reference Nr. 930000372

BELASTINGSERTIFIKAAT VIR DONASIES IN TERME VAN ARTIKEL 18A
TAX CERTIFICATE FOR DONATIONS IN TERMS OF SECTION 18A
(To be completed at school in triplicate and a copy to be furnished to the donor)

Naam van Onderwysinrigting
Name of Educational Institution _____

TAX YEAR/ BELASTINGJAAR 01/03/……. - 28/02/……

ODK/EDO _____

OBISNR / EMIS NO. _____
Naam van donateur /
Name of donor _____

Die Beheerliggaam bedank u vir u donasies ten einde die Onderwysinrigting finansiëel te ondersteun.
The Governing Body wishes to thank you for your donations to support this Education Institution financially.

DATUM/ DATE	KWITANSIE NRS RECEIPT NO'S	DOEL / PURPOSE	BEDRAG / AMOUNT

Heg hierdie sertifikaat aan u belasting aanslag / Attach this certificate to your tax return.

1. Kwitansies uitgereik in terme van Artikel 18A. / Receipts issued in terms of Section 18A.
2. Toegestaan aan skole in terme van die Suid-Afrikaanse Skolewet, 1996 (Wet 84 van 1996) soos gewysig /
   Granted in respect of public schools registered in terms of the South African Schools Act, 1996 (Act 84 of 1996) as amended
3. Dit word gesertifiseer dat die donasie ontvang uitsluitlik aangewend sal word tot voordeel van die Openbare aktiwiteite (goedgekeur vir die doelstellings soos vervat in Artikel 18A) en is uitgereik vir die doel soos bepaal in Artikel 18A van die Wet op Inkomstebelasting, 1962 /
   It is certified that the donations has been or will be used exclusively for the Public Benefit activities (approved for purposes of Section 18A) and has been issued for purposes of Section 18A of Income Tax Act, 1962

_____
TESOURIER / TREASURER
Datum/Date:

_____
VOORSITTER / CHAIRPERSON
Datum/Date:

Western Cape Government
Education

ANNEXURE B

Verwysingsno/ Reference Nr. 930000372

JAARLIKSE OPGAWE VAN KWITANSIES DEUR ONDERWYSINRIGTING UITGEREIK ONDER ARTIKEL 18A VAN SAID
ANNUAL RETURN OF RECEIPTS ISSUED BY SCHOOLS UNDER SECTION 18A OF SARS

TAX YEAR/ BELASTINGJAAR 01/03/……. - 28/02/……

Naam van Onderwysinrigting
Name of Educational Institution ……

ODK / EDO ……... **OBISNR / EMIS NO.** ……

DATUM/ DATE	KWITANSIE NRS / RECEIPT NO'S	DONATEUR / DONAR	DOEL / PURPOSE	BEDRAG / AMOUNT