URhulumente weNtshona Koloni

ISebe leMfundo leNtshona Koloni
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Inombolo yefayili.: 26/3/5
Isalathiso: 20231020-9023

INgcaciso eMfutshane yeCandelo loLawulo loLwabiwo noSetyenziso-mali: 0002/2023

Iya: KumaSekela Balawuli-Jikelele, kuBalawuli abaziiNtloko, kuBalawuli, kuBaphathi beeSekethe, kwiiNtloko zoLawulo noKuphathwa kwaMaziko, kumaSekela Balawuli, kwiiNqununu nakooSihlalo bamabhunga olawulo ezikolo zikarhulumente

Isihloko: Iinkcukacha ezongezelelweyo ezifunekayo ngokwesiqendu 18A(2)(a)(VII) *soMthetho weRhafu yeNgeniso*

1. Le ngcaciso imfutshane mayifundwe kunye neGazethi kaRhulumente No. 48104 ye-24 Februwari 2023, iNgcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali 0004/2019, yomhla we-31 Oktobha 2019, iNgcaciso eMfutshane yeCandelo loLawulo lweMicimbi yezeMali 0003/2023, yomhla we-31 Matshi 2023, iSetyhula 0012/2020, yomhla we-10 Matshi 2020, kunye noxwebhu i-*Basic Financial Manual for Schools.*

2. INkonzo yeRhafu yoMzantsi Afrika (*SARS*), ngokungqinelana nesiqendu 18A(2)(a)(vii) soMthetho weRhafu yeNgeniso, 1962 (uMthetho 58 ka-1962), neSaziso No. 3082 esipapashwe kwiGazethi kaRhulumente 48014, ikhuphe iinkcukacha ezizimfuno ezimiselweyo ezongezelelweyo.

3. Ngokwesiqendu 18A soMthetho weRhafu yeNgeniso, njengoko ufakelwe izilungiso yiShedyuli yeSithoba yoMthetho weRhafu yeNgeniso*, (Act 30 ka-2002),* iNkonzo yeRhafu yoMzantsi Afrika inike imvume yokubhaliswa njengemaqela kwazo zonke izikolo zikarhulumente namaziko ayinxalenye yeSebe leMfundo leNtshona Koloni akhuphe iirisithi kubanikeli (*donors*). Inombolo yesalathiso ekhutshelwa zonke izikolo zikarhulumente namaziko eNtshona Koloni ukwenzela le njongo yile: 930000372.

4. Ngokumalunga nesaziso, ezi nkcukacha zongezelelweyo zilandelayo kufuneka zibandakanywe kwirisithi ekhutshwe ngokwesiqendu 18A(2)(a) soMthetho weRhafu yeNgeniso:

4.1 Uhlobo lomnikeli (*Donor nature of person)* (ngumntu ngokudalwa, yinkampani, yitrasti (*trust)* njl.);

4.2 Uhlobo lwesazisi (*identification)* somnikeli nelizwe esikhutshwe kulo (kwimeko apho ingumntu ngokudalwa umnikelo);
4.3 Isazisi okanye inombolo yobhaliso yomnikeli;
4.4 Inombolo yereferensi yerhafu yengeniso yomnikeli (ukuba ikhona);
4.5 Inombolo yoqhagamshelwano yomnikeli;
4.6 Idilesi ye-imeyili yomnikeli;
4.7 Inombolo eyodwa (*unique)* yerisithi; kunye
4.8 Negama lokurhweba lomnikeli (ukuba lahlukile kwigama elibhalisiweyo).

5. Oku kuthetha ukuba zonke iirisithi zesiqendu 18A, eziqalisa ukusebenza nge-01 Matshi 2023, kuya kufuneka zibe neenkcukacha ezongezelelweyo ezikhankanyiweyo (imizekelo iqhotyoshelwe apha).

6. Ukuqokelelwa kwezi nkcukacha zongezelelweyo kuya kuqinisekisa ukuba abahlawuli berhafu abangabanikeli bafaka ibango lentlawulo exhuzulweyo ukwenzela iminikelo eyenziwa kumbutho woncedo uluntu, kwiziko, kwibhodi okanye kwiqumrhu, kwi-arhente, kwiprogram, kwingxowa-mali, kwi-*High Commissioner*, kwi-ofisi, kwiqumrhu okanye kwiziko okanye kwisebe likarhulumente elivunyiweyo yi-*SARS* ngeenjongo zesiqendu 18A.

7. Njengenyathelo lethutyana, onke amaziko emfundo makanike ingcaciso yaye akhuphe iirisithi zesiqendu 18A ukwenzela yonke iminikelo efunyenweyo esuka kubanikeli kwincwadi yerrisithi zeminikelo ekhutshiweyo (*issued receipt books*). Amaxwebhu ongezelelweyo afunekayo ekufuneka azaliswe ngokuphindwe kathathu, njengoko kucacisiwe kule ngcaciso imfutshane, ngala:

7.1 IsiHlomelo A (ukuba umnikeli (donor) ngumntu ngokudalwa (*natural person*)) okanye
7.2 IsiHlomelo B (ukuba umnikeli akangomntu ngokudalwa, o.k.t. yinkampani, yi-*close corporation*, itrasti (*trust*), inkampani yobuhlakani (*partnership)*, iziko likarhulumente, njl.njl.)

8. Irisithi yentsusa nesiHlomelo A/B mazinikwe umnikeli (donor). I-*annual return template* neekopi zokuqala zesiHlomelo A/B neerisithi mazithunyelwe kwi-ofisi yesithili semfundo. Iikopi zezihlomelo kufuneka zigcinwe ukulungiselela iinjongo zokuphicothwa kweencwadi.

9. Onke amaziko emfundo afumana iminikelo (*donations)* kufuneka agcine irekhodi yazo zonke iinkcukacha zeerisithi zesiqendu 18A ezikhutshiweyo. Ezi nkcukacha ziya kufunwa kwingxelo yonyaka kwa-SARS.

10. Ukufakwa ekhompyutheni kwedatha yeerisithi zeminikelo (donations) kuya kwenziwa ngekhompyutha, yaye kuya kufuneka izikolo zifake iinkcukacha kwi-*CEMIS* yakuba nje isistim iyihlanganisa le fankshinalithi. Oku kuya kuba kukuthobela iimfuno ezimiselweyo ze-*SARS.*

11. Ngokwengxelo yonyaka ngokumalunga nokukhutshwa kweerisithi zesiqendu 18A zonyaka werhafu 01 Matshi ukuya kowe-28 Februwari, ii-a*nnual return templates ezi*fakelwe izilungiso ziya kuhanjiswa kusetyenziswa i-ofisi yesithili sakho.

12. I-ofisi yesithili mayitshekishe ukuzaliswa nokuchaneka kwee-a*nnual returns* ezingeniswayo. Zonke ii-a*nnual returns* kwi-ofisi yesithili semfundo nganye maziqokelelwe zize zingeniswe ngekhompyutha kwiCandelo loLawulo loLwabiwo noSetyenziso-mali, kwaNdlunkulu, ungadlulanga owe-30 Apreli.

13. Kucelwa nazise okuqulethwe kule ngcaciso imfutshane onke amaqela achaphazelekayo ukuze akuthathele ingqalelo.

ISAYINWE: NGU-LJ ELY
USEKELA MLAWULI-JIKELELE WEENKONZO ZEZIKO
UMHLA: 2023-10-30