IsiZulu

Ukuphathwa Kwempahla Yomufi

the doj & cd
Department:
Justice and Constitutional Development
REPUBLIC OF SOUTH AFRICA

SARS At Your Service

Ngabe uyazi ukuthi yini okumele yenzeke emva kokushona kwelungu lomndeni wakho?
Umlingani osaphila, izingane kanye nezindlalifa ziyathinteka ngqo ngokushona komuntu. Ngabe ufuna ukuphothula ukwehlukaniswa kwempahla yomufi ngokushesha?

Lolu lwazi olulandelayo luzokulekelela ukwenza lokhu:
1. Ukuqonda izinhlaka ezithintekayo
2. Inqubo yokubika ukushona komuntu kanye nempahla yakhe.

Umbuzo - NGOBANI ABABANDAKANYEKAYO?

Laba bantu abalandelayo bavame ukubandakanyeka ekuphathweni kwempahla yomufi.
3. UMphathi Omkhulu Wenkantolo Ephakeme (u-Master)
4. Umengamelilifa / isisebenzeli
5. Ummeli wezokudlulisela ubuninimpahla
6. UNobhala Wehhovisi Lamatayitela
7. UPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika
8. Umndeni, umlingani osaphila, izindlalifa kanye nabahlomuli

UMphathi Omkhulu
Ukuphathwa kwempahla yomufi kuba ngaphansi kweso lika-Master onegunya ngokwekheli lapho okwakuhlala khona umufi ezinyangeni eziyi-12 zokugcina. Kukhona amahhovisi kaMaster: eBloemfontein, Cape Town, Grahamstown, Kimberley, Mmabatho/Mafikeng, Nelspruit, Pietermaritzburg, Pretoria, Mthatha, Bisho, Thohoyandou, Johannesburg, Polokwane, Durban, naseGqeberha.

Umengamelilifa
- Umengamelilifa ngumuntu oqokwe nguMaster ukuphatha impahla yomufi.
- Umufi ukhetha umengamelilifa encwadini yakhe ehlukanisa amafa bese uMaster eqoka lowo mengamelilifa ngokubheka izimfuneko ezithile okumele ahambisane nazo.
- Uma umufi engazange amqoke umengamelilifa, abahlomuli bangakhetha abafuna abe ngumengamelilifa abafuna aqokwe nguMphathi Omkhulu.
- Uma impahla yomufi iphethwe ngaphansi kwesigaba 18(3) soMthetho Wokuphathwa Kwempahla Yomufi

i-*Administration of Estates Act* (okusho ukuthi inanisamba lempahla yomufi lingaphansi kuka-R250 000) uMphathi Omkhulu uqoka umengamelilifa obizwa ngommelele uMphathi Omkhulu (Okuphinde kubizwe ngoqokwe ngokwesigaba 18(3)). Umengamelilifa umsebenzi wakhe ukubhekana nokuphathwa kwempahla yomufi kuphela

- Umengamelilifa okhethiwe angaqoka isisebenzeli esingasebenza egameni lakhe kodwa umengamelilifa kuhlala kunguye onesibopho sempahla yomufi ngokomthetho.
- Lapho kuqokwe isisebenzeli, kumele anikwe igunya lokwenzela i-*power of attorney.*

Ummeli wezokudlulisela ubuninimpahla

- Ummeli wezokudlulisela ubuninimpahla ummeli osebenza ngokukhethekile ukulungisa amatayitela kanye namadokhumenti ngokomthetho noma ngokomkhuba abhaliswe ohlwini lokubhalisa amatayitela.
- Ummeli wezokudlulisela ubuninimpahla ukhulumisana noNobhala Wehhovisi Lamatayitela ukubheka izindaba zokudluliselwa kwamatayitela lapho umufi kungukuthi ubenempahla engasuseki okumele idluliselwe kundlalifa noma idayiswe bese idluliselwa kumuntu wesithathu.

UNobhala Wehhovisi Lamatayitela i-Registrar of Deeds

UNobhala Wehhovisi Lamatayitela ihhovisi okubhaliswa kulo amatayitela.

UPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika

Umyalelo woPhiko Lwemisebenzi Yemalingeniso Eqoqwayo (SARS) ukuqoqa zonke izimali okumele ziqoqwe bese kuthi uma kushonwa kuqinisekiswe ukuthi izintelo ziyakhokhwa.

- Inombolo yentela yemalingeniso yomufi (kanye nezinye izinombolo zentela ezikhona) kumele uSARS uzifake ikhodi ekhombisayo ukuthi ezempahla yomufi.
- Wonke amafomu emininingwane yentela yemalingeniso (zonke izintela umufi ayezibhalisile okungaba yi-VAT, PAYE) kanye nezikweletusibopho kumele zikhokhwe bese kuthunyelwa ifomu lemininingwane yentelo yempahla yomufi uma impahla yomufi ithelisa intelo.

QAPHELA: Umengamelilifa kumele aqinisekise ukuthi lezi zibopho ziyafezekiswa.

UMBUZO - YIZIPHI IZINYATHELO ZOKUQALA OKUMELE ZILANDELWE EMVA KOKUSHONA KOMUNTU:

Isinyathelo 1: Thola Isaziso Sokufa
Isaziso Sokwazisa Ngokufa i-*Notification of Death* (DHA1663) kumele itholwe kudokotela/ usosayensi obheka imbangela yokufa ukuze ukwazi ukubika ukufa eMnyangweni Wezindaba Zasekhaya.

Isinyathelo 2: Bika ukufa eMnyangweni Wezindaba Zasekhaya ukuze uthole isitifiketi sokufa
Uma usuzitholile isaziso sokufa, kumele sithunyelwe eMnyangweni Wezindaba Zasekhaya sihambisane namanye amafomu adingekayo (DHA1663) neDHA132 (isicelo sokuthola isitifiketi sokufa) oku mele sigcwaliswe ukuze kubikwe ukufa futhi kutholakale nesitifiketi sokufa. Amafomu ayatholakala kusizindalwazi soMnyango Wezindaba Zasekhaya waseNingizimu Afrika kuleli khasi (https://www.dha.gov.za).

Isitifiketi sokufa esinemininingwane ephelele sikhishwa mahhala ngalolo lolo suku okubhaliswe ngalo ukufa, kodwa-ke, isitifiketi esifingqiwe sona singatholakala ngokugcwalisa ifomu i-DHA132 bese ukhokha imali ebekiwe.

Isinyathelo 3: Thola ukuthi ngubani umengamelilifa
Uma umufi ekade enencwadi yefa futhi ekhethe umengamelilifa ukuba aqokwe uMaster, lowo mengamelilifa ubizwa ngomengamelilifa ngokwencwadi yefa i-*executor testamentary.*

Uma incwadi yefa ingazange ihlinzekele umengamelilifa noma umufi efe engenayo incwadi eyaba ifa, uMaster uzoqoka umengamelilifa obizwa nge-*executor dative*.

Umengamelilifa angaqoka isisebenzeli uma ngabe umengamelilifa ezizwa sengathi akakulungele ukubhekana nempahla kamufi, inqobo uma kukhona incwadi enika igunya lokwenzela i-*power of attorney*.

Isinyathelo 4: Bika impahla yomufi kuMaster ezinsukwini eziyi-14 kusukela ngosuku lokufa
Ubani okumele abike impahla yomufi?
Impahla yomufi kumele ibikwe umlingani okunguye osaphila noma isihlobo esiseduze noma oxhunyaniswa ohlala kuleso sifunda lapho umuntu afele khona noma umuntu okunguye olawula indawo lapho ukufa okwenzeke khona.

Ifomu lokwazisa ngokufa kumele ligcwaliswe (liyatholakala kusizindalwazi se-DOJ ku https://www.justice.gov.za/master/deceased- how.html) . Ikhophi egxiviziwe yesitifiketi sokufa kumele siyiswe kuMaster. http://www.justice.gov.za/master/deceased-http://www.justice.gov.za/master/deceased-

Umbuzo -Yimaphi amadokhumenti okumele alethwe?

- Ifomu Lesaziso Sokufa eligcwalisiwe - J294
- Isitifiketi sokufa noma ikhophi yaso egxiviziwe
- Ikhophi egxiviziwe yomazisi kamufi
- Isitifiketi somshado noma ikhophi yaso egxiviziwe (uma sikhona) noma nabuphi ubufakazi bomshado obemukelekile, njengoba kuceliwe nguMaster
- Ukudalula okwenziwa umlingani osaphila / ilungu lomndeni okukhombisa ukuthi umufi wayeshade mshado muni
- Zonke izincwadi zamafa kanye namadokhumenti achibiyela incwadi yefa noma amadokhumenti afana nalawa (uma ekhona)
- Incwadi efungelwe egcwaliswe yisihlobo i- J192
- Ifomu eligcwalisiwe elinohlu lwezimpahla i-Inventory form - J243, ekhombisa zonke izimpahla zikamufi (Ubufakazi benani lezimpahla kumele bube khona)
- Uhla lwabantu abakweletwa umufi (uma bekhona)
- Ukukhethwa okwenziwe izindlalifa ukuze kuqokwe umengamelilifa uma kungukuthi impahla kamufi ayinayo incwadi yokwabiwa kwefa, noma lapho kungakhethwanga khona umengamelilifa encwadini yokwaba ifa, noma lowo owayekhethwe njengomengamelilifa eseshonile noma enqaba ukuqokwa
- Ukudalula okuqinisekisa ukuthi impahla yomufi ibingakabikwa kunoma yiliphi ihhovisi loMphathi Omkhulu
- Amafomu agcwalisiwe emukela iThrasti njengomengamelilifa i-Acceptance of Trust as Executor eliphindwe ngumuntu noma abantu abakhethwe njengabengamelilifa (form J190) kanye nekhophi egxiviziwe yekhasi elinesithombe somazisi womengamelilifa (akusebenzi kumpahla yomufi ekusigaba 18(3))
- Ukuthatha isikweletu sendlu nesibambiso sayo - J262 (ngaphandle uma umengamelilifa ekhethiwe exolelwe ekuhlinzekeni ngesibambiso kuncwadi yefa, noma engumzali, umlingani noma ingane kamufi). (Akusebenzi kumpahla yomufi ekusigaba 18(3))

- Acceptance of Master's Directions - J155, egcwalisiwe yasayindwa ngumuntu okhethwe abahlomulayo (isebenza ikakhulukazi empahleni yomufi ekusigaba 18(3))
- Ikhophi egxiviziwe kamazisi womuntu oqokwe ommelele uMphathi Omkhulu (isebenza ikakhulukazi emphaleni yomufi ekusigaba 18(3)).

Isinyathelo 5: Thola izincwadi zobungamelilifa / incwadi egunyazayo ezivela kuMphathi Omkhulu

Lapho impahla kamufi isibikiwe namadokhumenti adingekayo esethunyelwe uMphathi Omkhulu waneliseka ukuthi konke kumi ngomumo, uMphathi Omkhulu uzokhipha incwadi yobumengamelilifa / egunyazayo. Ngolwazi olwengeziwe vakashela isizindalwazi senkantolo yoMphathi Omkhulu: https://www.justice.gov.za/master/deceased-how.html).

Isinyathelo 6: Izinyathelo okumele uzilandele oPhikweni Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika

UMBUZO - Kumele ibhaliswa nini impahla yomufi?

- USARS kumele waziswe ngokushona komkhokhintela ngazo zonke izikhathi.
- Impahla yomufi kumele ibhaliswe lapho kuba khona imalingeniso nezindleko ezivelayo emva kokufa komuntu noma uma kukhona inzuzo engaba khona emva kokufa komuntu.

UMBUZO - Indlela yokwazisa uSARS ngempahla yomufi

- Umengamelilifa kumele azise uSARS ngokufa komuntu kanje –
  - o ngokubeka usuku lokuya egatsheni lakwaSARS usebenzisa uhlelo lwe-ebooking (Usuku lungabekwa ngokuya kuleli kheli www.sars.gov.za <Book an Appointment; noma ku www.sarsefiling.co.za naku-SARS Mobiapp); noma
  - o ngokuthumela isaziso ohlelweni lwethu olusha lobuchwepheshe bezokuxhumana i-SARS Online Query System (https://www.sars.gov.za/contact-us/send-us-a-query/); noma
  - o ngokuthumela i-imeyili usebenzisa enye yalawa makheli alandelayo:
    Izisebenzi Zentela: pcc@sars.gov.za.
    Abakhokhintela contactus@sars.gov.za.

UMBUZO -Ilandelana kanjani inqubo yokuphothula impahla yomufi?

Emva kokuba uMphathi Omkhulu esekhiphe incwadi yobumengamelilifa, nakhu okumele kwenziwe kwaSARS:

1. Umengamelilifa kumele azise noma iliphi ihhovisi lakwaSARS.
2. Amadokhumenti adingekayo ukuze kwenziwe inqubo yokufaka amakhodi ibandakanya:

- Ikhophi yesaziso sokufa (i-J294) ekhishwe ihhovisi likaMaster noma isitifiketi sokufa
- Ikhophi yefomu i-Acceptance of trust as Executor (Form J190) noma ikhophi yencwadi yobumengamelilifa i-Letter of Executorship (J238)
- Ikhophi egxiviziwe kamazi kamufi nowomengamelilifa.
- Ikhophi yokuvuma nokwamukela imiyalelo kaMaster i-undertaking and acceptance of the Master's directions (Form J155) noma iKhophi Yencwadi Egunyazayo i-Letter of Authority (J170) (lapho kwenzeka ukuthi impahla yomufi ingaphansi kuka-R250 000)
- Ikhophi yohla lwezimpahla
- Igama, ikheli lendawo, ikheli le-imeyili kanye nenombolo yocingo kamengamelilifa kanye neyesisebenzeli sakhe
- Uma kuyisisebenzeli, kube nekhophi yencwadi i-Power of attorney kanye nekhophi egxiviziwe kamazisi womuntu oqokiwe
- Ikhophi yama-akhawunti asayindiwe okuphela kwebhizinisi kanye nokwabiwa (i-L&D) lapho esetholakala (uma ekhona)
- I-Estate Duty Return (ifomu i-REV267).

4. Lapho umuntu oshonile esenikiwe ikhodi, kumele wonke amafomu emininingwane yentela kue kufike osukwini lokufa athunyelwe. Lokhu kusebenza kuzo zonke izinhlobo zentela: Inela yemalingeniso, iNtela Yentengo, i-PAYE, i-SDL, i-UIF kanye nentelo yempahla.
4. Le nqubo ingenziwa ngokusebenzisa usizo lwezohlelokuxhumana lwezobuchwepheshe i-SARS Online Services noma ngokusebenzisa imigudu yedijithali yakwaSARS etholakalayo kusizindalwazi sakwaSARS kuwww.sars.gov.za.http://www.sars.gov.za/
5. Maduze nje uma umengamelilifa eseyiphothulile i-akhawunti ye-L&D, kumele ithunyelwe kwaSARS, ihambisane nefomu i-REV267 (ifomu lokubuyisa imininingwane ngentelo yempahla). USARS uzokwenza ucwaningomabhuku kwazo zonke izinhlobo zentela zangaphambi nasemva kokushona komuntu.

6. Lapho zonke izikweletusibopho zentela sezikhokhwe ngokuphelele, kuzobe sekukhishwa incwadi eqinisekisa ukuthobela i-Deceased Estate Compliance (DEC) kuzo zonke izinhlobo zezintela, kubandakanya nentelo yempahla. Incwadi ye-DEC kumele ithunyelwe ehhovisi likaMaster ukuze uMphathi Omkhulu ezokhipha umengamelilifa.

Sicela uvakashele ikhasi ngentelo yempahla kusizindalwazi sakwaSARS ukuze uthole ulwazi olwengeziwe ngezimpahla zikamufi:https://www.sars.gov.za/types-of-tax/estate-duty/

Disclaimer: This brochure is for information purposes and relevent legislation still prevail in the case of inconsistancy.

Ngolwazi olwengeziwe, sicela uvakashele isizindalwazi sakwaSARS ku-www.sars.gov.za neSARS TV ku-YouTube ukuze uthole amavidiyo afundisayo.

*Khumbula, ukuze uye egatsheni lakwaSARS eliseduze nawe, kumele ubeke usuku ozoya ngalo kuqala ngaphambi kokuya khona.

COFA www.sarsefiling.co.za / www.sars.gov.za

Silandele eZinkundleni Zokuxhumana ukuze uhlale wazi ngezakamuva #YourTaxMatters.

Facebook: sarstax
Twitter: @sarstax
LinkedIn: sarstax
YouTube: sarstax