Ukucacisa ukukhululwa kolwabiwo lwesabelo sakho kwiTrasti yeThusano

Ndingalindela ma-lini ngokuthengisa izabelo zam?

Xa ukhetha ukuba zihlawulwe kuwe izabelo zakho, le yindlela eza kubalwa ngayo intlawulo yakho.

(Khumbula ukuba umxhamli ngamnye unenani elahlukileyo lezabelo, ngokusekelwe kubude benkonzo yakhe yempangelo kwiGold Fields ngowe-1 Disemba 2010.)

IRHAFUX

Nceda uqaphele ukuba ngokomthetho, irhafu iya kutsalwa kwisixa esipheleleyo esilindeleke kuwe, phambi kokuba sihlawulwe kuwe. Irhafu iya kuhlawulwa kwiNkonzo yeRhafu yoMzantsi Afrika (South African Revenue Services) (SARS) kwaye uya kufumana isatifiketi serhafu esibonisa ukuba ihlawulwe.

Khumbula ukuba isixa serhafu esiza kutsalwa phambi kwentlawulo siza kuxhomekeka kumyalelo ovela ku-SARS. Oku kuza kohluka kumxhamli ngamnye.

IMALI EHLAWULWAYO

Xa uthengisa okanye udlulisa izabelo, kukho iindleko ezithile zolawulo ekufuneka zihlawulwe. Ezi ziquka imali ehlawulelwa urhwebo, imali ehlawulelwa ikomishini yebhrokha kunye neerhafu, kunye nerhafu yentengo (VAT) ebizwayo kule mali ihlawulwayo.

Umzekelo 1

Masisebenzise umzekelo kaIsaac. UIsaac ebesephangele unyaka omnye kwiGold Fields ukusekwa kwayo iTrasti yeThusano.

UIsaac wanikwa izabelo ezingama-86 kwiGold Fields. Ngo-2012, uIsaac wanikwa inani elifanayo lezabelo, ezingama-86, kwiSibanye-Stillwater xa iGold Fields yathengisa uninzi lwemigodi yayo kwiSibanye-Stillwater. Ngo-2019, iSibanye-Stillwater, ngenxa yemisebenzi ethile yequmrhu, yayinike izabelo ezingaphaya kubo bonke abaxhamli beTrasti yeThusano, kwakhona ngokusekelwe kubude benkonzo yabo yempangelo kwiGold Fields. Kwimeko kaIsaac oku kwathetha izabelo ezongeziweyo ezingama-36 kwiSibanye-Stillwater.

Ngoko ke, ngexesha lokufumaneka kwazo, ngowe-1 Disemba 2025, uIsaac uza kuba nezi:

Ama-**86** ezabelo kwiGold Fields

Ama-86 + 36 = i-**122** lezabelo kwiSibanye-Stillwater

UIsaac ngoku ufuna ukwazi ukuba kuthetha ntoni oku ngokwemali.

Qaphela:

- Ixabiso lezabelo zeGold Fields lohlukile kwixabiso lezabelo zeSibanye-Stillwater. Ziinkampani ezimbini ezohlukeneyo kwaye zinamaxabiso amabini awohlukeneyo ezabelo.
- Amaxabiso ezabelo atshintsha umzuzu nomzuzu. Anokonyuka okanye ehle, ngamanye amaxesha ngezixa ezikhulu.

IJohannesburg Stock Exchange inxibelelana usuku nosuku ngokuba liyintoni na ixabiso anokulifumana umnini sabelo ukuba uthengisa izabelo zakhe.

Umzekelo, ngentsasa yowama-23 Septemba 2025:

- Izabelo zeGold Field zazixabisa am-R730 sisinye
- Izabelo zeSibanye-Stillwater zazixabisa ama-R43 sisinye.

Zixabisa malini izabelo zikaIsaac?

KwiGold Fields	ngama-86 (ezabelo) x R730 (ixabiso lesabelo)	R62 789
KwiSibanye-Stillwater	li-122 (lezabelo) x R43 (ixabiso lesabelo)	R5 246
	Ixabiso elipheleleyo lezabelo lidityanisiwe	**R68 035**

Kuthathwa ngokuba ixabiso lesabelo eliyiavareji kwithuba lentengiso belifana nelo liboniswe ngasentla, ke ngoko, uIsaac ubeya kufaneleka ukuba afumane ama-**R68 035** kukhutshwa irhafu.

Inokuba yimalini imali ehlawulwayo kwintlawulo yam okanye kuleyo idluliswayo?

Uninzi lwale mali ihlawulwayo yipesenti yesixa sezabelo ezithengiswayo okanye ezidluliswayo. Oku kuthetha ukuba isixa siza kohluka ngokwentlawulo okanye udluliso.

- Imali ehlawulelwa ikomishini yebhrokha (0.35%)
- Imali ehlawulelwa iStrate (0.006018%)
- I-VAT (15%)

Sisebenzisa umzekelo wethu, imali ehlawulwayo kaIsaac inokuba malunga nama-**R291.**

Ukucacisa ukukhululwa kolwabiwo lwesabelo sakho kwiTrasti yeThusano

Umzekelo 2

Masibonise umzekelo womnye umntu, uSandile, ophangele iminyaka engama-21 kwiGold Fields ukusekwa kwayo iTrasti yeThusano.

USandile wanikwa izabelo ezingama-521 kwiGold Fields. Ngo-2012, uSandile wanikwa inani elifanayo lezabelo, ezingama-521, kwiSibanye-Stillwater xa iGold Fields yathengisa uninzi lwemigodi yayo kwiSibanye-Stillwater. Ngo-2019, iSibanye-Stillwater, ngenxa yemisebenzi ethile yequmrhu, yayinike izabelo ezingaphaya kubo bonke abaxhamli beTrasti yeThusano, kwakhona ngokusekelwe kubude benkonzo yabo yempangelo kwiGold Fields. Kwimeko kaSandile oku kwathetha izabelo ezongeziweyo ezingama-219 kwiSibanye-Stillwater.

Ngoko ke, ngexesha lokufumaneka kwazo, ngowe-1 Disemba 2025, uSandile uza kuba nezi:

Ama-**521** ezabelo kwiGold Fields

Ama-521 + 219 = **i740** lezabelo kwiSibanye-Stillwater

USandile ngoku ufuna ukwazi ukuba kuthetha ntoni oku ngokwemali.

Kusetyenziswa umzekelo ofanayo wamaxabiso ezabelo ngentsasa yowama-23 Septemba 2025:

- Izabelo zeGold Field zazixabisa am-R730 sisinye
- Izabelo zeSibanye-Stillwater zazixabisa ama-R43 sisinye

Zixabisa malini izabelo zikaSandile?

KwiGold Fields	ngama-521 (ezabelo) x R730 (ixabiso lesabelo)	R380 330
KwiSibanye-Stillwater	li-740 (lezabelo) x R43 (ixabiso lesabelo)	R31 820
	Ixabiso elipheleleyo lezabelo lidityanisiwe	**R411 853**

Kuthathwa ngokuba ixabiso lesabelo eliyiavareji kwithuba lentengiso belifana nelo libonisiwe ngasentla, ke ngoko, uSandile ubeya kufaneleka ukuba afumane ama-**R411 853** kukhutshwa irhafu.

Inokuba yimalini imali ehlawulwayo kwintlawulo yam okanye kuleyo idluliswayo?

Uninzi lwale mali ihlawulwayo yipesenti yesixa sezabelo ezithengiswayo okanye ezidluliswayo. Oku kuthetha ukuba isixa siza kohluka ngokwentlawulo okanye udluliso.

- Imali ehlawulelwa ikomishini yebhrokha (0.35%)
- Imali ehlawulelwa iStrate (0.006018%)
- I-VAT (15%)

Sisebenzisa umzekelo wethu, imali ehlawulwayo kaSandile inokuba malunga nama-**R1 695.**

Le mizekelo mibini isetyenziselwe ukubonisa ukuba zinokubalwa njani ezo inokuba ziintlawulo kusetyenziswa inani elibubuncinane nelibubukhulu lezabelo ezabelwe abaxhamli.

Kodwa – khumbula ukuba ezi bezisekelwe kumzekelo wexabiso lesabelo ngosuku oluthile. Eli xabiso linokonyuka okanye lehle, nangesixa esikhulu na, ngoko ke siya wukwazi kuphela ukuba yimalini efunyenwe ngezabelo emva kokuba luyekiwe urhwebo ekupheleni kukaFebruwari 2026.