Imibuzo neziMpendulo zabathengisi abakhokha iNtelantengo (i-VAT) ngokwehliselwa intela ngesikhathi se-COVID-19

Inombolo	Umbuzo neMpendulo
1	Q: Kuyini ukulekelelwa ngokubuyiselwa i-VAT kubathengisi ngesikhathi se-COVID-19? A: Ngenyanga kaMbasa 2020, uHulumeni wamemezela izindlela zokulekelela abathengisi abakhokha intelantengo abathintekile ngenxa yokuvalwa kokunyakaza ezweni ngesimo se-COVID-19. Ngokunjalo, abathengisi abakhokha intelantengo (i-VAT) ababhalisele ukubuyisa amaphepha abo e-VAT njalo ezinyangeni ezimbili bazovunyelwa ukuba babuyise amaphepha abo e-VAT njalo ngenyanga, lokho okuzokwenza ukuthi kuvuleleke izimali ezibuyayo ze-VAT okumele zize kubo. Lokhu kulekelelwa kudalwe ukuchitshiyelwa okwenziwe ku-Draft Disaster Management Tax Relief Administration Bill, 2020 kanti kuzozebenza isikhathi esiyizinyanga ezine kanje: • Abathengisi abakhokha i-VAT, ngalesi sikhathi ababhalise ngaphansi kuka-Category A, bazovunyelwa ukuba bathumele amaphepha abo e-VAT nyanga zonke ngesikhathi sentela kuMbasa 2020 kuya kuNhlaba 2020 kanye nangoNhlangulana 2020 kuya kuNtulikazi 2020, uma labo bathengisi bekhetha ukwenza kanjalo; • Abathengisi abakhokha i-VAT, ngalesi sikhathi ababhalise ngaphansi kuka-Category B, bazovunyelwa ukuba bathumele amaphepha abo e-VAT nyanga zonke ngesikhathi sentela kuNhlaba 2020 kuya kuNhlangulana 2020 kanye nangoNtulikazi 2020 kuya kuNcwaba 2020, uma labo bathengisi abakhokha i-VAT bekhetha ukwenza kanjalo; • Uma umthengisi okhokha i-VAT, ngalesi sikhathi obhalise ngaphansi kuka-Category B, ekhetha ukuthumela amaphepha e-VAT nyanga zonke ngenyanga kaNtulikazi 2020 (ngoba kuzokwenza ukuthi abuyiselwe i-VAT), i-VAT yanyanga zonke yenyanga uNcwaba 2020 (noma ngabe izokwenza abuyiselwe i-VAT noma cha) kuzodingeka ukuze kuvalwe isikhathi esivamile sokuthunyelwa amaphepha njalo ezinyangeni ezimbili. Ngalokhu, asikho isidingo sokuthi umthengisi okhokha i-VAT afake isicelo kuKhomishana ukuze ashintshe isigaba siye ku-Category C (isigaba esithumela amaphepha nyanga zonke), okungukuthi umthengisi okhokha i-VAT uthathwa njengongena ngaphansi kuka-Category C, uma lowo mhwebi okhokha i-VAT ekhetha ukuthumela amaphepha nyanga zonke. Intela yenzuzo etholwa ezimpahleni ezenziwe phakathi nenyanga kumele

	idalulwe ngokuhambisana nemithetho yokukhiqiza ngenyanga okubuyiswa ngayo amaphepha e-VAT.
2	Q: Yibaphi abakhokhintela abafanelekile ukuthola ukulekelelwa ngokubuyiselwa i-VAT ngesikhathi se-COVID? A: Ukuze bafaneleke ukuthola ukulekelelwa ngokubuyiselwa i-VAT ngesikhathi se-COVID abathengisi kumele: • Kube ukuthi ngesikhathi samanje babhalisile ngaphansi kwesisodwa sezigaba ezimbili ku-Category A noma ku- B • Kube ukuthi bathobela ngokugcwele, okusho ukuthi: o Ubhaliselwe zonke izintelo ezidingekayo; o Awekho amaphepha okubuyisa intela asilele kunoma iyiphi intela abayibhalisele; o Abanazo izikweletu zentela ezingakhokhiwe noma kubandakanya isikweletu sentela esinesivumelwano sokukhokha ngezitolimende noma ukuhlangabezana okuthile ngesivumelwano noma isikweletu sentela esilengisiwe kusalindwe umphumela wokuphikisa noma wokudluliswa kwecala noma isikweletu sentela esingu-R100 noma ngaphansi.
3	Q: Iyiphi indlela engingabheka ngayo ukuthi ngiyayithobela na imigomo yentela? A: Ukuze uthole ukuthi uyayithobela na imigomo yentela, ungenza lokhu: • Ungabuka iphrofayili yakho yokuthobela ngokusebenzisa i-eFiling ku-“My Compliance Profile”. • Ungacela isiTatimende sakamuva se-Akhawunti yezintelo ozibhalisele; • Shayela i-SARS Contact Centre ukuze ucele isimo sakho sokuthobela.
4	Q: Yisiphi isikhathi engingafaka ngaso isicelo sokubuyiselwa i-VAT ngesikhathi se-COVID? A: Ukulekelelwa ngokuBuyiselwa i-VAT ngesikhathi se-COVID abathengisi abakhokha i-VAT kuthokala kanje: • Abathengisi abakhokha i-VAT, ngalesi sikhathi ababhalise ngaphansi kuka-Category A, bazovunyelwa ukuba bathumele amaphepha abo e-VAT nyanga zonke ngesikhathi sentela kuMbasa 2020 kuya kuNhlaba 2020 kanye nangoNhlangulana 2020 kuya kuNtulikazi 2020, uma labo bathengisi bekhetha ukwenza kanjalo; • Abathengisi abakhokha i-VAT, ngalesi sikhathi ababhalise ngaphansi kuka-Category B, bazovunyelwa ukuba bathumele amaphepha abo e-VAT nyanga zonke ngesikhathi sentela kuNhlaba 2020 kuya kuNhlangulana 2020 kanye nangoNtulikazi

2020 kuya kuNcwaba 2020, uma labo bathengisi abakhokha i-VAT bekhetha ukwenza kanjalo;

Uma umthengisi okhokha i-VAT, ngalesi sikhathi obhalise ngaphansi kuka-Category B, ekhetha ukuthumela amaphepha e-VAT nyanga zonke ngenyanga kaNtulikazi 2020 (ngoba kuzokwenza ukuthi abuyiselwe i-VAT), i-VAT yanyanga zonke yenyanga uNcwaba 2020 (noma ngabe izokwenza abuyiselwe i-VAT noma cha) kuzodingeka ukuze kuvalwe isikhathi esivamile sokuthunyelwa amaphepha njalo ezinyangeni ezimbili. Kuzosebenza umgomo ofanayo nakubathengisi okhokha i-VAT ngalesi sikhathi obhalise ngaphansi kuka-Category A.

5

Q: Yiziphi izikhathi zokubuyisa amaphepha e-VAT ezizovunyelwa ngokwesigaba sami sokubuyisa amaphepha?

Isikhathi sokubuyisa amaphepha ku-Category A:

- Isibonelo: Ukubuyisa amaphepha kowezi-2020:

Isikhathi	**sokuthumela amaphepha**	
Dec 2019 - Jan 2020	Feb 2020	
Feb 2020 - Mar 2020	Apr 2020	
April 2020	May 2020	** inyanga yoku-1 yokulekelelwa*
May 2020	Jun 2020	** inyanga yesi-2 yokulekelelwa*
Jun 2020	Jul 2020	** inyanga yesi-3 yokulekelelwa*
Jul 2020	Aug 2020	** inyanga yesi-4 yokulekelelwa*
Aug 2020 - Sep 2020	Oct 2020	
Oct 2020 - Nov 2020	Dec 2020	

Isikhathi sokubuyisa amaphepha ku-Category B:

- Isibonelo: Ukubuyisa amaphepha kowezi-2020:

Isikhathi	**sokuthumela amaphepha**	
Jan 2020 - Feb 2020	Mar 2020	
Mar 2020 - Apr 2020	May 2020	
May 2020	Jun 2020	** inyanga yoku-1 yokulekelelwa*

<table>
<tr><td></td><td>
<table>
<tr><td>Jun 2020</td><td>Jul 2020</td><td>* inyanga yesi-2 yokulekelelwa</td></tr>
<tr><td>Jul 2020</td><td>Aug 2020</td><td>* inyanga yesi-3 yokulekelelwa</td></tr>
<tr><td>Aug 2020</td><td>Sept 2020</td><td>* inyanga yesi-4 yokulekelelwa</td></tr>
<tr><td>Sept 2020 – Oct 2020</td><td>Nov 2020</td><td></td></tr>
<tr><td>Nov 2020 – Dec 2020</td><td>Jan 2021</td><td></td></tr>
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<tr><td>6</td><td>Q: Ngiwathumela kanjani amaphepha ami okubuyisa i-VAT?

A: Abathengisi bangathumela amaphepha okubuyisa i-VAT ngokusebenzisa i-eFiling ngosuku noma ngaphambi kosuku lokugcina lokusebenza enyangeni, nangokuya egatsheni lwakwa-SARS ungakadluli umhla zingama-25 (noma ngosuku lokugcina lokusebenza olungaphambi komhla zingama-25) emva kokuphela kwesikhathi sentela.

Qaphela: i-VAT ehlawuliswe ezimpahleni ezenziwe (intela yenzuzo) kususwe i-VAT ekhokhwe kulabo abakuhlinzeka ngezimpahla (intela yokungenile) kanye nokunye ukubanjelwa okuvumelekile = inani le-VAT okumele uyikhokhe/ezokubuyela.</td></tr>
<tr><td>7</td><td>Q: Kunini lapho ngithola khona imali ebuyayo?
A: Uma umthengisi efanelekile ukubuyiselwa i-VAT, abakwa-SARS kudingeka ukuthi akhokhe leyo-VAT ebuyayo ezinsukwini ezingama-21 zokusebenza emva kokuthola amaphepha e-VAT agcwaliswe ngendlela eyiyo nangokuphelele, ngaphandle kokuthola inzalo kuleyo mali ebuyayo ye-VAT.</td></tr>
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