

IZIMALI EZIBUYISWAYO ZE-VAT YABATHENGISI

Iyini imali ebuyiswayo ye-VAT?

Imali ebuyiswayo ye-VAT yinani le-VAT elikhokhwa abakwa-SARS bekhokhela umthengisi, lapho

- isamba senani lentela engenile idlula isamba senani lentela yenzuzo esikhathini esithile sentela, noma
- umthengisi ekhokhe inani le-VAT, yaba ngaphezulu kunemali okwakumele ikhokhwe kwa-SARS.

Zisebenza kanjani izimali ezibuyiswayo ze-VAT yabathengisi?

Umthengisi kumele abale isikweletusibopho sakhe se-VAT, ngokwesikhathi sentela esibekiwe, ngokuthi abeke eceleni intela engenile (okuyi-VAT ehlawuliswa uma kutholakala izimpahla nosizo futhi ekwaziyo ukubanjwa) eqhathaniswa nentela yenzuzo/yokuphumayo (okuyi-VAT ehlawuliswa yokufakelwa kwezimpahla noma usizo oluhlinezekwa umthengisi). Umehluko ukhokhwa kwabakwa-SARS (lokhu kwenzeka uma intela yokuphumayo yevile kuntela yokungenayo) noma imali ebuyiswayo ifakelwa isicelo sokukhokhelwa kwabakwa-SARS (lokhu kwenzeka uma intela yokungenayo yevile kuntela yokuphumayo).

Uma umthengisi efanelwe ukuthola imali ebuyiswayo, abakwa-SARS kumele bayikhokhe leyom ali ezinsukwini ezingama-21 zokusebenza emva kokuthola amaphepha okubuyisa i-VAT agcwaliswe kahle ngaleyo mali ebuyiswayo. Uma imali ebuyiswayo ingakhokhiwe ezinsukwini ezingama-21 zokusebenza, abakwa-SARS kuzomele bakhokhe nenzalo, ngesilinganisonani esibekiwe, kulelo nani okumele libuyiselwe kuwe. Kodwa-ke, isikhathi sezinsuku ezingama-21 singalengiswa, uma kunjalo ayikho inzalo ekhokhwayo. Isibonelo, kungenzeka ukuthi amaphepha awagcwalisiwe ngokuphelele noma anephutha, uma kunjalo izinsuku ezingama-21 zizolengiswa kuze kube ukuthi umthengisi uyakulungisa lokho.

Abakwa-SARS bangakwazi ukuyibamba imali ebuyiswayo, lapho, isibonelo, umthengisi engazange ahlinzeke ngemininingwane eyiyo yasebhangwe, noma engawathumelanga wonke amaphepha e-VAT, noma engazikhokhile ezinye izintela ezisingathwa ngabakwa-SARS.

Ngabe umthengisi angakwazi ukuphikisa noma ukudlulisa icala uma abakwa-SARS bengayigunyazi imali ebuyiswayo ye-VAT?

Umthengisi angakwazi ukuphikisa noma ukudlulisa icala ngesinqumo sabakwa-SARS sokungagunyazi imali ebuyiswayo ye-VAT.

Ukuphikisa noma Ukudlulisa icala kungafakwa ngokusebenzisa i-eFiling noma nge-inthanethi kunoma yiliphi igatsha lakwa-SARS. Ukuphikisa kumele kufakwe ezinsukwini ezingama-30 zokusebenza ukusukela ngosuku lokubuyekeza kanti ukudlulisa icala kona kumele kwenziwe ezinsukwini ezingama-30 zokusebenza ukusukela ngokuphuma komphumela wokuphikisa

Ekudlulisweni kwecala kumele usho ukuthi ufisa ukusebenzisa izinqubo ze-Alternative Dispute Resolution (ADR) noma ukudlulisa icala ngokulandela inqubo yecala enkantolo.

Zihlonzwa kanjani izicelo zokukhokhelwa imali ebuyiswayo ye-VAT ezinobungozi?

Abakwa-SARS basebenzisa uhlelo lokuhlonza ubungozi ukuze bahlonze nabuphi ubungozi obuhambisana nemali ebuyiswayo, okungase kudingeke ukuba kuphenywe futhi kucwaningwe amabhuku. Abathengisi ababhalisile ku-eFiling bangasebenzisa i-Refund Dashboard ukuze babone isimo sezimali ezibuyiswayo.

Abathengisi abakhethelwe ukuqinisekiswa ngezicelo zabo zemali ebuyiswayo bazocelwa ukuba bathumele amadokhumenti afakazelayo.

Isungqangi: Ngenxa yezinkinga ezihlobene nokukhwananisa ku-VAT, ukusetshenziswa kwemininingwane yasebhangwe yomuntu wesithathu izovunyelwa kuphela ezimweni ezimbili, okokuqala, lapho umthengisi eyinkampani yokufika kuthi okwesibili kube isimo lapho umthengisi engena ngaphansi "kwamaqembu ezinkampani" (okungukuthi umthengisi angaba inkampani engaphansi kwenkulu noma inkampani elawula amasheya). Kuzo zombili izimo, umthengisi kumele anike igunya elifanele kumnikazi we-akhawunti (isibonelo, isinqumo senkantolo) bese evikela abakwa-SARS kunoma yikuphi ukulahleka kwanoma yimalini ezingabe zikhokhwe ku-akhawunti yasebhangwe ekhethiwe. Umthengisi kumele agcwalise ifomu i-VAT119i mayelana nalokhu.

Ngabe udinga usizo?

- Bheka i-VAT 404 Guide for Vendors (Chapter 12 – Exports and Imports)
- Bheka Isaziso sikaHulumeni R. 316 'Export Regulations'
- Shayela i-SARS Contact Centre kule nombolo 0800 00 7277
- Vakashela igatsha lakwa-SARS eliseduze nawe.