ISINDEBELE

SARS CONSULTATION PAPER ON VAT MODERNISATION:

E-INVOICING, INTEROPERABILITY FRAMEWORK AND E-REPORTING

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Isilanduli: *Ummongo womTlolo lo usekelwe yindlela i-SARS ezwa ngayo isiphakamiso sesisekelo sokutjhugululwa kwe-VAT kanti-ke umnqopho wawo kuphumelelisa ihlelo lokubonisana nabasebenzisani. Imibono, iimphakamiso nalokho ebekucatjangwa ukuthi kuphunyeleliswe okubekwa ngilomtlolo, kungahle kubuyekezwe emveni kobana sekutholakele imibono yabasebenzisani, nehlaziyo elingezelelweko kunye namanye amahlelo womthetho nawemithethokambiso afaneleko.*

Okungaphakathi

Isirhunyezo Sokuqakathekileko

IZiko lemiSebenzi yemiThelo leSewula Afrika (SARS) ithome ikhambo layo elizokwenza iziko likhambisane nesikhathi ukuya phambili njengombana kukhonjisiwe eMbikwenimthethokambiso[1] wokuDluliselwa kwe-SARS eHlelweni lesiManjemanje le-3.0 (SARS Modernisation 3.0 Whitepaper[1]). Ngaphasi kwehlelo lokugcina, ihlangano le ifuna ukuthuthukisa iplatfomu yayo yokuphatha umthelo ibe yindlela ehlakaniphileko, elawulwa yidatha begodu nehlelo elilawula ngedijithali eyenza ngcono ilemuko lombhadeli womthelo, iqinise ukuthobela umthetho ngokuzithandela begodu isekele ukuphathwa okufike ngesikhathi, okwenzelwe emkhanyweni nokulawula okusekelwe ebungozini.

Ngokuya ngePhepha lokuTjhugulula umThelontengo oNgezelelweko (i-VAT) yango-2023,

iPhepha lokuBonisana nge-VAT yesiManjemanje liyingcenye eqakathekileko yeHlelo eliBanzi lokuThuthukiswa kwesiManjemanje. Lithuthukisa ukusuka ekubuyeleni emuva, ukuphathwa kwe-VAT esekelwe kumenyezelwa ukuya ku-*e-Invoicing* okuhleliweko, ukusebenzisana, i-*e-Reporting* begodu, kube kuhlolwa kwe-VAT okuragela phambili okuzenzakalelako ngokukhamba kwesikhathi.

Ukwenziwa kwe-VAT ibe ngeyesimanjemanje kulihlelo eliqakathekileko lokutjhugulula ihlelo le-VAT leSewula Afrika ngokwenza bona i-VAT iphathwe begodu ithotjelwe kube ngezenzakalelako. Umnqopho kukobana ekugcineni sitjhinge emfanekisweni wokuhlolwa kwe-VAT, lapho ababhadeli bomthelo bathola khona bona ukuthobela umthelo "kwenzeka nje" njengengcenye yendlela yekambiso yabo yebhizinisi yemvelo, ngokwabelana ngedatha ngesikhatjhana ne-SARS. Ngokuhlanganisa iindlela zekambiso ze-VAT nokuhlelwa kwemithombo yamabhizinisi (i-ERP), ukubalwa kweemali, ukukhipha ama-invoyisi, kanye namarherho wokubhadela, imodeli etja ihlose ukwehlisa ukufayila ngesandla nemitjhapho, ukurhabisa ukubuyiselwa kwe-VAT, nokuphungula khulu isidingo sokuhlolwa kweencwadi nofana ukuqinisekiswa ngemva kwesikhathi. UkuHlakanipha kwamaKhomphyutha kwezinga eliphezulu (advanced AI) inamathulusi wokuhlaziya azokusebenza ngemuva kokuhlaziya idatha yemilandelande yemikhiqizo yoke malungana nokungafani kanye nobungozi, okwenza bona i-SARS ikwazi ukuthola ubukhwabanisi nokungathobeli ngaphambilini begodu itjheje ukungenelela kuzehlakalo ezinobungozi obukhulu.

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[1] *SARS Modernisation Whitepaper 3.0, 2025/26–2029/30, describes SARS Modernisation 3.0 as a programme to transform SARS's tax administration platform into an intelligent digital system embedded with data science and artificial intelligence, including the modernisation of VAT administration.*

Ihlelo le-VAT elifanekiswako leli lakhelwe phezu kweensika ezintathu eziqakathekileko: okuyi-e-*Invoicing,* isiSekelo SokuSebenzisana (IF), kanye ne-*e-Reporting.* Iingcenye lezi zizokusungula umodlholo we- *Decentralised Continuous Transaction Control and Exchange* (DCTCE).

Umodlholo lo uzokubizwa ngokuthi mu "Modlholo we-VAT eDijithali". Umodlholo lo uya ngokuya uthathwa njengendlela ehle khulu yamazwe ngamazwe. Ekugcineni, uzakuletha ibhoduluko lokuthobela umthelo nothuthukisa ukuqiniseka, ukwehlisa umzamo, kuvale isikhala se-VAT begodu kukhuthaze indlela yokusebenzisana, ukuthobela i-VAT nokusebenza ngaphandle kokuriyada.

UModlholo we-VAT eDijithali ohlongozwako lo uhlose ukutjengisa iimfundo zamazwe ngamazwe begodu uhlangabezane neendingo zeSewula Afrika ngokulinganisa ukuthobela umthelo okuqinileko nokwenza lula ibhizinisi. Iinzuzo ze-e-*Invoicing*, i-*IF* kanye ne-e-*Reporting* zifaka hlangana ilemuko elingcono lombhadeli womthelo, ukuzuza ukusebenza kuhle emnothweni kanye nokulawulwa komthelo okuqinileko ngokubuthelelwa kweemali okuthuthukisiweko, ukwehlisa ukukhwabanisa, nokwenza ngcono ukwenzelwa kwezinto emkhanyweni.

UModlholo we-VAT eDijithali uzakusetjenziswa ngeengaba, kokuthoma ngokulinga, kulandele ukwamukelwa ngokuzithandela bese kulandela kokukatelelwa mthetho. Irhemo lelo ezakusebenza ngalo ziinkoro ezithileko nofana iingcenye zezomnotho ezingatjhuguluka ngokuya ngokwenza kube lula ukwamukela, ubungozi bokuthobela, iinkomba zesikhala se-VAT nezinye izinto. Ipumelelo izakufuna ukwamukelwa ngababafaneleko, isizo nokuphathwa kwetjhuguluko okuvela kwa-SARS nabo boke abasebenzisani.

Ngokukhambisana nomnqopho we-SARS wokusebenzisana begodu ngokusebenzisa abasebenzisani ukwenza ngcono ihlelo lomthelo, iPhepha lokuBonisana limema boke abasebenzisani bonyana bahlanganyele ekwenzeni ihlelo le-VAT elisezingeni eliphezulu leSewula Afrika. Ifuna khulukhulu imibono yabasebenzisani ekutlameni uModlholo we-VAT eDijithali, indlela ehlongozwako yokusebenza ngeengaba, ukulungela ukubhadala kwababhadeli bomthelo, abahlinzeki be-*software* nabalamuleli; iindleko, ubungozi kanye neenzuzo zokwamukelwa, kanye nokubusa, amazinga nokuvikeleka okutlhogekako okuthembekileko ukusekela iThungelelwano eliHlobeneko le-VAT eDijithali yesizwe.

IsaHluko 1: Isingeniso NoMmongo

Ukuthuthukiswa kwe-VAT kulawulwa mnqopho welemuko lababhadali bomthelo njengamangeno anamaqhinga. Umnqopho kukwakha ihlelo le-VAT elinganahlangahlangano, elihlakaniphileko lapho "umthelo wenzeka khona". Ngaphasi kwendlela esekelwe yiplatfomu, i-SARS izokusebenzisana kuhle nendlela yekambiso yerherho lamabhizinisi wemvelo. Ababhadeli bomthelo abathobelako angeze batjheja indlela yekambiso yokuthobela ye-VAT ngombana isebenza ngokuzenzakalelako ngokusebenzisa ukuthengiselana kwabo kwezamabhizinisi. Ukutjhuguluka lokhu kungokwethekhnoloji nokwelemuko lapho ababhadeli bomthelo bazokuhlangana khona ne-SARS abasebenzisana nayo lula, etholakalako, elungileko nengatjhugulukiko.

Ukuphathwa komthelo ephasini loke kusuka ekuqinisekiseni okubuyela emuva, okusekelwe ekubuyiseleni ukuya emimodlholweni yokuthobela esekelwe yidatha esebenzisa idatha yokuthengiselana ehlelekileko eduze nephuzu lomsebenzi wezomnotho. I-*e-Reporting* kanye ne-*e-Invoicing* kwenza ngcono ikhwalithi yedatha, kwehlisa ukusetjenziswa okubuyabuyelelweko begodu kuqinise ukubona ubukhwabanisi. Lokhu kwenza bona urhulumende akghone ukusekela iimakethe ezisebenzako, eziphalisanako nezisebenzela emkhanyweni.

IsaHluko 2: Umnqopho Nomphumela

Iphepha lokubonisana leli limema imibono yabasebenzisani ehlelekileko malungana nokuthuthukiswa okuphakanyisiweko kokuthuthukiswa kwe-VAT yeSewula Afrika. Umnqopho wayo kusekela ukubonisana okunelwazi, ukusiza ukuzwisisa okufanako, ukuhlola umthethomgomo oqakathekileko nokukhetha ukutlama, nokubuthelela ilwazi elisebenzako elizokusiza i-SARS ukubumba umhlahlandlela wokuphatha we-VAT yesimanjemanje, osebenzako nofaka koke.

Ukwenziwa kwesimanjemanje okuphakanyiswako kunzinze ehlelweni le-*e-Invoicing*, i-*IF* kanye ne-*e-Reporting*. Ihlelweli lenzelwe ukwenza ngcono ilemuko lombhadeli womthelo, lisekele ukuthobela okuphumelelako, livumele amaforomo womthelo we-VAT azaliswe ngaphambilini begodu, ngokukhamba kwesikhathi, yenze isisekelo sokuhlolwa kwe-VAT ngokuzenzakalelako ngokuya ngombono weqhinga le-SARS wokuthi "umthelo uzenzakalele nje".

Iphepha leli lifuna imibono yabasebenzisani ngomodlholo ohlongoziweko, indlela yokuphumelelisa, ukulungela, iindleko, ubungozi, iinzuzo kanye neemfuneko zokukghonakalisa. Umnqopho kukuthola imibono eyakhako, esebenzako nesekelwe ebufakazini ezakwazisa ukulungiswa komthethokambiso, umodlholo kanye nekhambo lokuphumelelisa.

IsaHluko 3: Isitatimende Selemuko Lombhadeli Womthelo

Ukutjhugululwa kwe-VAT kuveza ilemuko lombhadeli womthelo wesikhathi esizako lapho ukuthobela i-VAT kuba lula, kuhlakaniphe begodu kuzenzakalele, kusebenze njengengcenye yemvelo yokwenza ibhizinisi emnothweni okghonakaliswa ngedijithali. Ngokusebenzisa amatjhaneli wedijithali aphephileko, asebenzisanako, idatha ye-invoyisi ehlelekileko igeleza ngokuzenzakalelako hlangana namarherho webhizinisi ne-SARS, ukwehlisa ukuvumelanisa ngezandla, ukuthunyelwa okubuyabuyelelweko kanye nokuhlolwa okubuyela emuva. Ababhadeli bomthelo bazuza ngokukhanyiselwa okukhulu, okulula nokuthemba, ngokubonakala ngasikhatheso kweenkwelede ze-VAT, ukubuyiselwa kwemali kanye nobujamo bokuthobela. Imisebenzi yokuphatha ejayelekileko yenziwa lula ngokuqinisekiswa okwenziwa lihlelo kanye nendlela yekambiso ezenzakalelako, ukuphungula iimphoso emthonjeni, ukuthuthukisa ukuqiniseka nokwenza bona kube nemiphumela emsinyana, esekelwe ebungozini.

IsaHluko 4: Ihlathululo YokuLawulwa Kwe-VAT NeenLiyo EziQakathekileko

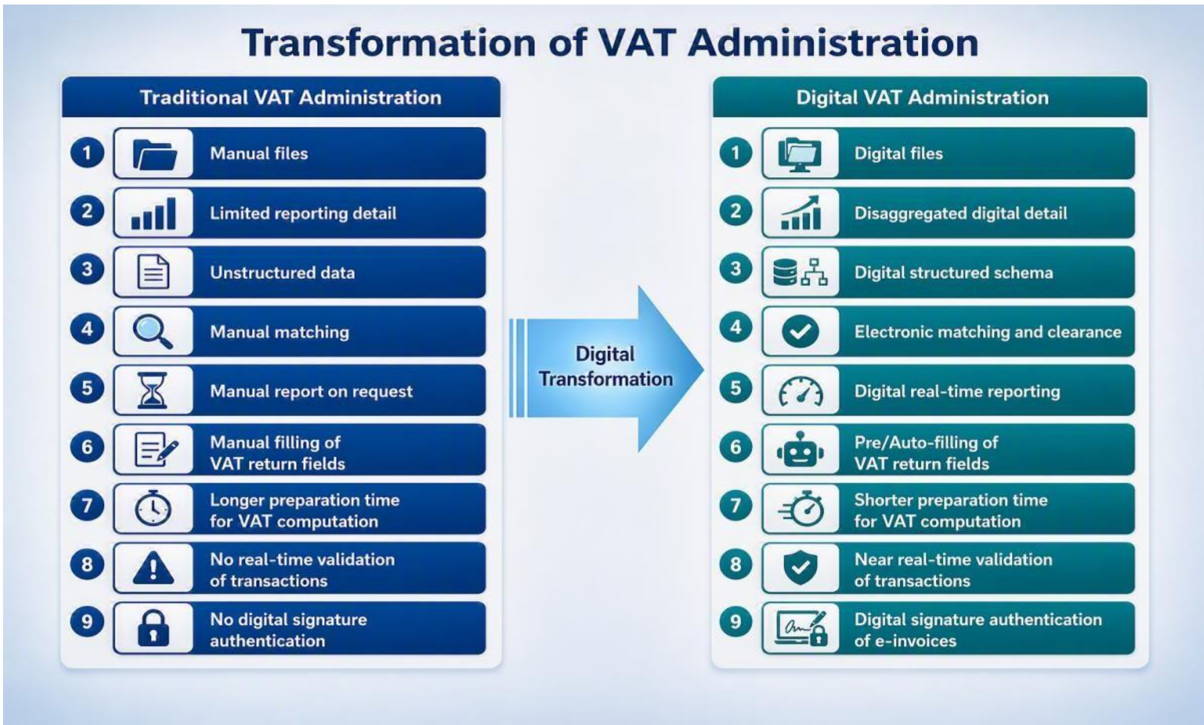
I-VAT eSewula Afrika ilawulwa njengomthelo wokuzihlola ngokuya ngokwendlela ye-invoyisi-yekhredithi kiyo yoke ikambiso ye-VAT, ukusuka ekutlolisweni nokuthunyelwa kwe-invoyisi ukuya ekuthunyelweni kwamaforomo womthelo, ukubhadela, ukubuyiselwa kwemali, ukuqinisekiswa/ukuhlolisisa, ukurarulula isinghonghoyilo nokwesula kokutloliswa. Nanyana izinto zalelirherho, ezifana nokutloliswa, ukufayila nokubhadela, sele zifakwe kudijithali, umhlahlandlela wanjenganje uhlala wethembele khulu kudatha ye-invoyisi engakahleleki, amarherho ahlukanisiweko nokuphathwa ngesandla.

I-SARS isebenzisa umodlholo wangemva kokuhlola ukuqinisekisa ukuthunyelwa kwe-VAT ngokubonakala okulinganiselweko komsebenzi wokuthengiselana kwaphela ngemva kokuthunyelwa kwamaforomo womthelo. Imiphumela le ibangela iindleko eziphezulu zokuthobela, umthwalo omkhulu wokuphatha, ukulibaziseka kokuqiniseka nokubuyiselwa kwemali kubabhadeli bomthelo, kanye nokunciphisa ikghono le-SARS lokuqalana nobungozi bokuthobela, ukukhwabanisa kanye nesikhala se-VAT ngendlela ephumelelako.

Isahluko 5: Indlela Ephakanyiswako – IThungelelwano Elihlobeneko Le-VAT EDijithali

Imodeli ehlongozwako ifaka ukuthobela i-VAT ekusebenzeni okujayelekileko kwebhizinisi ngokukghonakalisa ukutjintjisana okuphephileko, okuragela phambili nokubika idatha yokuthengiselana ngethungelelwano elihlobeneko le-*e-Invoicing*, i-*IF* kanye ne-*e-Reporting.* Ngokuhlanganisa idatha le nelwazi elifaneleko lomuntu wesithathu, i-SARS izokukghona ukwakha indawo yedatha ethembekileko esekela ukuhlolwa kwe-VAT elawulwa kuHlakanipha kwamaKhomphyutha (AI), ukuveza okusemkhanyweni kubabhadeli bomthelo kanye nokungenelela okuqothele nokudzimelele ekuphambukeni, ukungafani nokuziphatha okuyingozi.

Ukusetjenziswa koModlholo we-VAT eDijithali kuzokufuna amatjhuguluko amanengi aqakathekileko namatjhuguluko ekambisweni yelwazi lebhizinisi, okuvezwe yithebula engezansi:



Ithebula 1: Ukutjhuguluka Kokuphathwa Kwe-VAT

I-SARS iphakamisa umodlholo wesimanjemanje wokuphatha i-VAT eyakhiwe phezu kweensika ezintathu ezihlanganisiweko: Okuyi- *e-Invoicing*, i-*IF* kanye ne- *e-Reporting*. Ngaphasi komodlholo lo, idatha yokuthengiselana ye-VAT ikhamba ngokuphepha begodu ikhamba ngesikhathi hlangana nabathengisi, abathengi, abanikeli ngemisebenzi kanye ne-SARS, okwenza bona kube nokuqinisekiswa emthonjeni, ukubonakala okuthuthukisiweko kiyo yoke imilandelande yemikhiqizo kanye nokuthobela i-VAT ngokuzenzakalelako. Umodlholo lo usekela ukutjhuguluka ukusuka ekuhlolweni okubuyela emuva ukuya ekugadeni okusekelwe ekukhetheni, lapho i-SARS isebenzisa idatha yokuthengiselana ethembekileko ezakuthi, ngokukhamba kwesikhathi isekele ukuhlolwa kwe-VAT ngokuzenzakalelako ngesikhathi ibulunga amalungelo wababhadeli bomthelo okuqinisekisa nofana okutjhugulula imiphumela.

Lelithungelelwano elihlobeneko elitjha lethula iinlawuli zokuthengiselana eziragela phambili (i-CTC) ngokusebenzisa iindawo zokufikelela ithungelelwano ngokutjintjisana ngemilayezo yedatha, lapho idatha ye-*e-Invoice* iqinisekiswa khona begodu yabelwana ngesikhathetheso njengombana kwenzeka ukuthengiselana.

Yini I-e-Invoice?

I-*e-Invoice*[2] yi-invoyisi yomthelo ehlelekileko, efundwa mtjhini, esebenzisa umodlholo wedatha ebekiweko, ekhitjhwa, idluliswe, begodu yamukelwe ngefomethi ye-elekthronikhi ehlelekileko evumela ukusetjenziswa kwayo okungathikamezekiko, okuzenzakalelako nokudlulisa nge-elekthronikhi emahlelweni we-ERP newokubalwa kweemali. Akusiyo i-PDF kwaphela, isithombe esiskeniweko nofana umtlolo othunyelwe nge-imeyili. Kufanele ibe nama-elementi wedatha alinganisiweko enza bona kube nokuqinisekiswa, ukuthomanisa, ukuhlanganiswa kokubalwa kweemali kanye nokubika kwe-VAT.

Ama-*e-Invoice* kumele alandele izinga/ihlathululo yemininingwana yokufunekako ye-*e-Invoice* (isib. *EN16931 CIUS, i-UN/CEFACT Cross-Industry Invoice,* kumbe *Peppol PINT BIS*), kanye neemfuneko zama-invoyisi we-elekthroniki ezibekwe mthetho ojanyisiweko ngendlela yemiThetjhwana ezakuphakanyiswa. Ihlathululo yemininigwana yokufunekako etheknikhali izakuhlangana nokhunye, iqalane nokulinganisa kokungatheliswako, kokutheliswako nokwabiwa komthelo.

Idatha ye-*e-Invoice* ingaba yidathasethi ehlathululiweko ekhutjhwe kuma-*e-Invoice*, yathunyelwa njengemilayezo ye-elekthronikhi mbhadeli womthelo; ama-*e-Invoice* ngokwawo; nofana ihlanganisela yawo.[3] Ukuze kuthathwe njengomtlolo wokuthoma ngokuya komthetho womthelo, ama-*e-Invoice* kumele abe nalo loke ilwazi eliqintelweko njengombana kuhlathululiwe emthethweni ojanyisiweko nemithetjhwaneni yomthelo, wezokurhweba wokubalwa kweemali nowokuphalisana. Ama-*e-Invoice* kumele alandele imithetjhwana enqophileko yekoro yomsebenzi womsabalalisi.

Kucatjangelwa bona umlayezo we-*e-Invoice*/umlayezo obu-elekthroniki wekuthomeni lo uzakuba mtlolo osekelako ojayelekileko olingana nobufakazi bomthwalo we-VAT ehlangothini lomsabalalisi, kanye nokudoswa kwe-VAT ehlangothini lomamukeli. Nalokho kumlayezo obu-elekthroniki wamarherho wokubala imali wehlangano ngayinye, ukurekhoda nokunikela iinzathu ngemalingeno yomsabalalisi kanye nenani elisebenzileko lomamukeli.[4]

2 *Applicable to e-debit and e-credit notes.*

3 *OECD. (2020). Tax Administration 3.0: The Digital Transformation of Tax Administration. Online: https://www.oecd.org/en/publications/2020/12/taxadministration-3-0-the-digital-transformation-of-tax-administration_886337a7.html.*

4 *National Forum on Electronic Invoicing and Electronic Public Procurement. 30 September 2019. "Interoperability Charter for the Transmission of Electronic Invoices". Online: https://fnfe-mpe.org/wp-content/uploads/2019/10/2019-09-30-FNFE-MPEInteroperability-Charter-Final-EN.pdf.*

Ithengiselwano elingatheliswa i-VAT ngokuvamileko alitlhogi *i-e-Invoice* begodu ngalokho-ke liwela ngaphandle kweemfuno ezihlongoziweko ze-*e-Invoicing,* ezinjengezabasalalisi okumele babhadale umthelo, abasabalalisi abasabalalisa ekorweni ethileko kanye nokukhitjhwako, lokho kuzakuqalelelwa ngesikhathi sokuthintana begodu nekambiso etlanywe ngokuhlelekileko yesisombululo.

Yini Isisekelo Sokusebenzisana (IF)?

I-*IF* kulitjintjiswano lomlayezo eliphakathi elisebenzisa ithungelelwano labanikeli bomsebenzi, abafana nalabo abanikela nge-inthanethi nofana ukufikeleleka kwe-imeyili. Ukukghonakalisa ukwethulwa, ukuhlathulula, ukuqinisekisa ne-*e-Reporting* (lapho kufanele khona) kwe-*e-Invoice* ehlangana nabasabalalisi/abanikeli kanye nabathengi/nabakhiqizi, i-*IF* ihlanganisa amarhelo weTheknoloji yelwazi wamahlangothi womabili. I-*IF* ihlanganisa abasabalalisi/abanikeli kanye nabathengi/nabanikeli ngokwemigomo, amazinga, imihlahlandlela kanye nehlahla lethungelelwano (lapho kusebenza khona) okwenza bona kube nokutjintjana kwama-*e-Invoice*, ukusekelwa kwedatha nemilayezo ngendlela ejayelekileko nevumelanako.

Imiqondo emithathu elandelako iqakathekile ekuphumeleleni kwe-*IF*:

a) Ukusebenzisana: *interoperability* (ukusebenzisana) kumele kube khona ngaphandle kokuqala isisombululo sendawo ye-IT ye-*e-Invoicing* nofana i-*e-Reporting* Isibonelo, i-adresi yethungelelwano esetjenziswa banikeli bemisebenzi kanye nabanye abalimindima kumele batholakale lula ukuqinisekisa itjintjiswano elithembekileko neliqinileko hlangana neenqhema ezithengiselanako.

b) Ukuvikeleka: ukuze kugcinwe ukwethembeka nokuvikeleka, ukuthintana kuleliphahla kumele kuqintelwe kubabandakanyeki abaqinisekisiweko (okubasabalalisi/abakhiphi, umthengi/umamukeli, isigungu sezomthelo, kanye nabanikeli bemisebenzi abagunyaziweko nabatlolisiweko)

c) Amazinga: iphahla lihlathulula amazinga wokuhlathulula idatha eyakha isede eqakathekileko yezakhi zedatha ye-*e-Invoice* efanele ithengiselwano loke lomlandelande wokukhanjiswa kwepahla nezenzelwa. Ama-*e-Invoice* kumele avezwe ngesakheko sendlela yechwephetjhe efunekako begodu ethulwe ngokwamazinga ahlonyiweko ngokwekambiso yokudluliswa kwemilayezo. Ukwethulwa nokukhanjiswa kwama-*e-Invoicing* kumele kwenziwe ngokusebenzisa imimodlholo ehlukahlukeneko.[5]

Abalandelako balimindima abaqakathekileko ku-*IF*:

- Abasabalalisi/abakhiphi.
- Abathengi/abamukeli.
- Abasabalalisi/abakhiphi abanikela umsebenzi nofana isihlanganisithungelelwano.
- Abathengi/Abamukeli abanikela umsebenzi nofana isihlanganisithungelelwano.
- Umnikelimsebenzi wegunya lomthelo nofana isihlanganisithungelelwano.

Abanikeli bemisebenzi benza lula ukutjintjisana okuthembekako kwama-invoyisi abu-elekthroniki ngokusebenzisa i- *IF*. Babuye bahlole bonyana imilayezo ithunyelwe begodu yamukelwa kuhle ngesikhathi banikela ngemisebenzi engezelelweko. Imisebenzi le ingaba kutjhugulula idatha/ukuhlanganisa nokuqinisekisa imitlolo ukuthobela amazinga abekiweko kanye nokuhlathululwa. Isibonelo, abanikeli ngemisebenzi bangenza imisebenzi yokususa okungafunekiko (ukuqinisekisa) kuma-*e-Invoice* kanye nepahleni elakanyeneko namkha enamatheleneko (ukubika komkhiqizi nomamukeli) ukususa okungafunekiko kudatha ye-*e-Invoice*. Abasabalalisi/Abathengi kanye nabagunyazi bemali epheleleko eyenziwako bangazikhethela ngokutjhaphulukileko abanikeli bemisebenzi.

Inzuzo eqakathekileko ye-*IF* ehlukanisiweko kukuthi iphungula ubungozi bokubhalelwa kwephuzu elilodwa kuphela. Ngokungafani nemimodlholo yokususa okungakafaneli kanye nokutjintja, abanikeli bemisebenzi abanengi bayabandakanyeka, begodu nakubhalelwa oyedwa, abanye baragela phambili ngokwenza imisebenzi. Enye inzuzo kukobana iimphathimandla zemali eyenziwako zingakhetha ukwamukela ingcenye ephathelene nomthelo we-*e-Invoice* epheleleko nomlayezo wedatha, ngemva kobana umnikeli womsebenzi aqinisekise ikhwalithi nokuthobela kwedatha. Isiphathimandla semali eyenziwako sifanele ukuhlanganisa, besisekele abanikeli bomsebenzi, begodu abadingi ukuhlanganisa boke abathengisi ngamunye. Abanikeli bemisebenzi balawula ingcenye ekulu yokuhlanganisa nokusekela imisebenzi nabathengi babo.

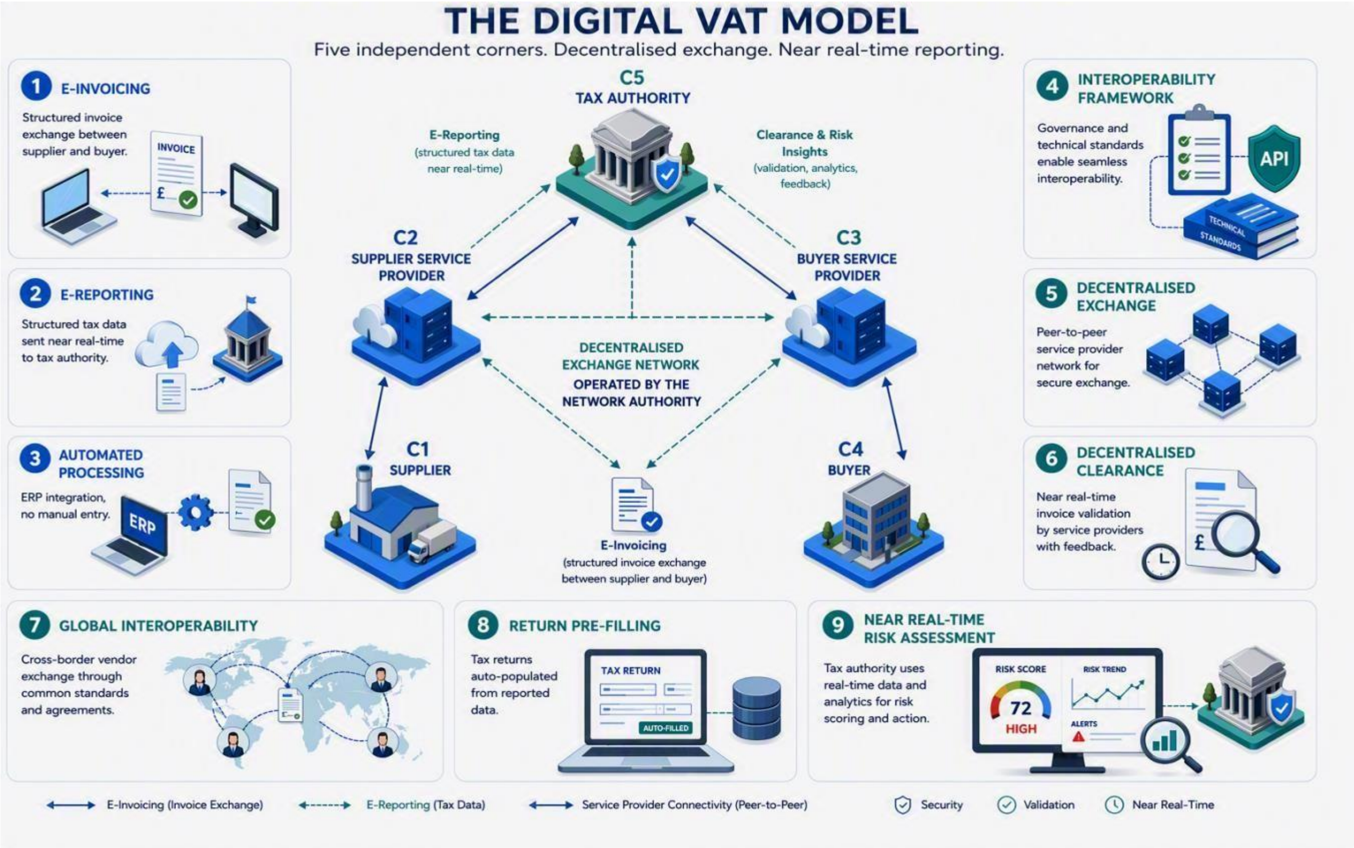
5 *Business Payments Coalition. November 2019. "Overview of an e-Invoice Interoperability Framework". Online: https://businesspaymentscoalition.org/wp-content/uploads/20191031-bpc-overview.pdf.*

Yini I-*e-Reporting?*

I-*e-Reporting* lirherho ledijithali elithumela idatha yama-*e-Invoice* ngokuzenzakalelako eemphathimandleni zomthelo. Kunemimodlholo ehlukahlukileko ye-*e-Reporting,* njengendlela yebuyekezo lokuburuja ne-CTC, ezingahle zifake hlangana neendlela zokutjintja nokususa okungafunekiko okuhlukileko.

I-*e-Reporting* ngokusebenzisa i-CTC iyindlela yokubika efaka idatha ye-VAT yokuthengiselana, efaka hlangana idatha ye-*e-Invoice*, ezokuthunyelwa nge-elekthronikhi kumphathimandla zomthelo ngaphambi, ngesikhathi, nofana ngemva nje kokutjintjiselana kwamambala ngedatha hlangana komsabalalisi kanye nomthengi. I-CTC ifaka hlangana iindlela zokubika ngesikhathi kwenzeka, kanye nokusetjenziswa kwedatha ekhitjhwe ekambisweni ye-e-*Invoicing*. Isebenzisa begodu isizana ne-*e-Invoicing* ibuye ifune bonyana ababhadeli bomthelo badlulise yoke idatha ye-VAT evela emarherhweni wabo wokubalwa kweemali. Ngokufaka enye indlela yokufikelela ku-*IF*, i-*e-Reporting* eya kumphathimandla zomthelo ingenziwa lula nge-*IF*.

UModlholo we-VAT eDijithali utjengiswe esithombeni esingenzasi:



Isithombe 1: I-UModlholo we-VAT eDijithali

IiNdima NemiSebenzi ZoBandakanyekako Ngamunye KuModlholo We-VAT EDijithali

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a) UKhona 1 (C1): Umsabalalisi/Umkhuphi

- U-C1 kufanele akhuphe i-*e-Invoice* evela ehlelweni layo lokubala ngefomethi eyidijithali. Lokhu kutjho bona u-C1 kufanele abe ne-*software* yokubala ekwazi ukukhipha (ukwamukela nokusebenza ngokuzenzakalelako) i-*e-Invoice,* ngokuya kwehlathululo etja ehlongozwako efaka hlangana amazinga womthetho we-VAT ne-IT. Kilesigaba i-*e-Invoice* ibizwa ngokuthi yi-*e-Invoice* engakahlanjululwa.
- U-C1 kufanele akhethe, begodu enze isivumelwano nomnikeli womsebenzi we-*IF* ogunyaziweko weKhona 2-(C2) otholakala erhelweni eligadangiswe umLawuli weThungelelwano.
- U-C1 kumele athobele imithetho nemithetjhwana yomLawuli weThungelelwano.

- U-C1 kumele athumele ama-*e-Invoice* ku-C2 ngedijithali esikhathini esifitjhani ukuze aqinisekiswe begodu agunyazwe.

b) UKhona 2 (C2): IsiHlanganisithungelelwano

- U-C2 kumele abe mnikeli womsebenzi oqinisekisiweko nogunyazwe mLawuli weThungelelwano.
- U-C2 kumele avumelane no-C1 abe nelwazi nge-IT ukuze akwazi ukwamukela ama-invoyisi a-elekthroniki avela ku-C1, akwazi ukwenza isigunyazo nesiqinisekiso esizijameleko, begodu adlulisele i-*e-Invoice* egunyazwe kuKhona 3 (C3) nakuKhona 5 (C5) ngethungelelwano le-*IF*. Lokhu kufaka hlangana ukusebenzisa amazinga abutheknikhali abekiweko kanye neemfuneko zomthetho ze-VAT ngesikhathi esincani. Nangabe ukuqinisekiswa kuphumelela, i-*e-Invoice* iyaqinisekiswa bese iyadluliswa, nakungasi njalo iyararhwa begodu ibuyiselwe ku-C1 ukuze ilungiswe ibuye ithunyelwe. Indlela yekambiso le iqinisekisa ukuthobela umthetho lapho idatha ithoma khona begodu iqeda ama-invoyisi womthelo angakagunyazwa.
- U-C2 uzokwenza isivumelwano nomLawuli weThungelelwano, begodu iimbopho nomsebenzi wakhe uzokulawulwa sivumelwano sokunikelwa kwemisebenzi.

c) UKhona 3 (C3): IsiHlanganisithungelelwano

- U-C3 kumele abe mnikeli womsebenzi oqinisekisiweko nogunyazwe mLawuli weThungelelwano.
- U-C3 kumele avumelane no-C4 begodu abe nelwazi elifunekako nge-IT begodu abe nethungelelwano le-*IF* ukuze athole ama-*e-Invoice* avela ku-C2 begodu akwazi ukuqinisekisela umamukeli ama-*e-Invoice*, kuKhona 4 (C4). Emva kokuqinisekisa okuyipumelelo, u-C3 udlulisela i-*e-Invoice* ngesikhathi ku-C4 naku-C5 bese uthumela isiqinisekiso ku-C2. Nangabe ukuqinisekisa kuyabhala, i-*e-Invoice* leyo ibuyiselwa ku-C2 ukuze ilungiswe begodu ithunyelwe ngobutjha.
- U-C3 uzokuvumelana nomLawuli weThungelelwano, begodu iimbopho zayo nokusebenza kwayo kuzokulawulwa sivumelwano sezinga lokunikelwa komsebenzi.

d) UKhona 4 (C4): UmThengi/ UMamukeli

- U-C4 kufanele akhethe, aqatjhe begodu enze isivumelwano nomnikeli womsebenzi we-*IF* ogunyaziweko ongu-C3 erhelweni eligadangiswe mLawuli weThungelelwano.
- U-C4 wamukela i-*e-Invoice* eqinisekisiweko evela ku-C3 begodu kufanele abe nelwazi nge-IT lokwamukela, ukudlulisela nokuphendula ama-*e-Invoice* ehlelweni lakhe lokuphathwa kweemali, kubandakanye ukubonisa isimo se-VAT salokho okutholiweko. I-*e-Invoice* idluliswa ngokuzenzekelako, ngemva kwalokho u-C4 athumele ipendulo ku-C3 eqinisekisa ukwamukelwa nokusingathwa kwe-VAT ngokuphathwa kweemali (isib., ukuthi yamukelwe ngokupheleleko, ngokwengcenye nanyana irarhiwe). U-C3 bese udlulisela i-*e-Invoice* nobujamo be-VAT ku-C5, okuyingcenye yekambiso ekabili yokuqinisekisa lapho i-*e-Invoice* eqinisekisiweko ibikwa khona ku-C5 ngibo bobabili u-C2 no-C3.

  U-C4 kufanele athobele imithetho nemigomo yomLawuli weThungelelwano.

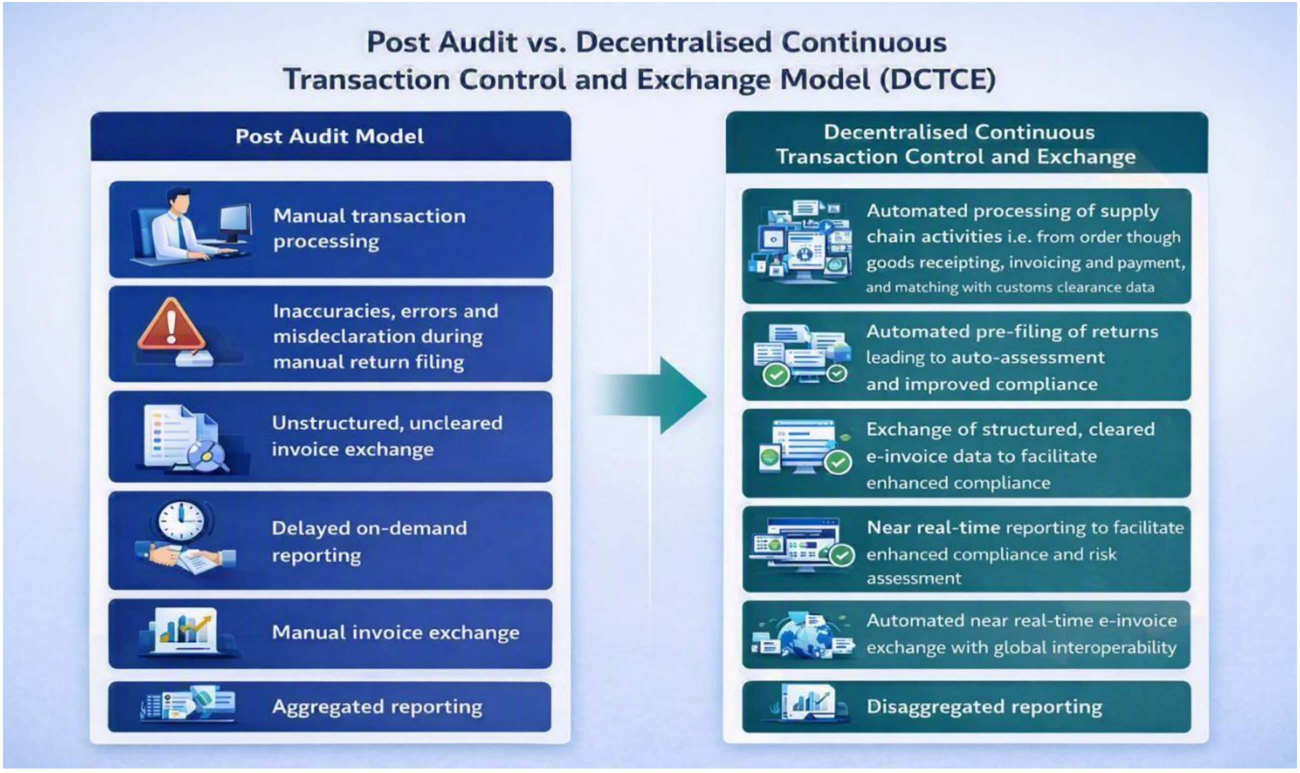
e) UKhona 5: IsiThungelelanisithungelelwano SeemPhathimandla ZomThelo

- U-C5 umnikeli wemisebenzi okhethelwe i-SARS. U-C5 uzokuthola yoke idatha yokuthengiselana kwe-VAT yababhadeli bomthelo [umsabalalisi (C1) nomamukeli (C4)], evela ku-C2 no-C3. Idatha le izakubikwa kwa-SARS ukuze isetjenziselwe ukusingatha nokulawula ubungozi. Idatha le izokusiza i-SARS ukuzalisa amaphepha womthelo we-VAT ngaphambili (ekugcineni okuzokwenziwa ngayo i-*automatic assessment* ye-VAT), okufanele iqinisekiswe nofana ilungiswe mbhadali womthelo ukuze alondoloze umgomo wokuzihlunga komuntu ngokwakhe.
- U-C5 kufanele bonyana ahlangane nabo boke abanikeli bemisebenzi abasebenza ngaphakathi kwe-*IF*.
- U-C5 uzokwenza isivumelwano somLawuli weThungelelwano*,* begodu neembopho zokusebenza kwakhe zizokulawulwa mthetho womthelo begodu/nofana isivumelwano sokunikelwa umsebenzi.

IsaHluko 6: Isizo LoModlholo We-VAT EDijithali

1) Kubabhadeli bomthelo, kwehlisa umzamo wokuthobela, kwenza ngcono ukunemba, kurhabisa ukubuyiselwa kwemali, begodu kufake ikambiso ye-VAT ngaphakathi kwamahlelo wamabhizinisi, kunikela ukubonakala ngesikhathi esifitjhani nokuqiniseka.
2) Emnothweni, kusiza ukuvala isikhala se-VAT, kwenza kube ngcono begodu kube lula ukwenza ibhizinisi, kwenza bona kube nokuhlanganiswa okunabileko kwedijithali kanye nokusebenzisana ngaphakathi kwelizwe nakwamanye amazwe begodu kwenza ngcono nokurhwebelana.
3) Ku-SARS norhulumende, kuqinisa imiphumela yokuthobela ngedatha ngesikhathi esifitjhani, yenza ngcono ukusebenza kuhle ngokudzimelela ezehlakalweni ezinobungozi obukhulu, ithuthukise ukusebenza kuhle kokuthenga nokusebenzela emkhanyweni kwekoro yomphakathi, begodu kwenza isisekelo sokuphathwa ngobubanzi komthelo wedijithali.
4) UModlholo we-VAT oDijithali utjhuguluka usuka erherhweni lokwenza ngesandla, ngemva kwerherho lokuhlola ukuya ebhodulukweni elithobelako elilawulwa yidatha.

Ithebula engenzasi itjengisa indlela uModlholo we-VAT eDijithali ozobasiza ngayo ababhadali bomthelo ne-SARS:



Ithebula 2: IBuyekezo lokuBuruja nalithonyaniswa ne-DCTCE

IsaHluko 7: IsiQhelo NeemFundo ZePhasi Loke[6]

I-*e-Invoicing* ne-*e-Reporting* kuyanda emhlabeni woke, begodu amazwe esebenzisa iindlela ezihlukahlukileko zokufeza imigomo yokuthobela imithetho yomthelo.

Amazwe we-Latin America anjenge-Mexico, i-Brazil ne-Chile asebenzisa isiqinisekiso sama-*e-Invoice* ngasikhatheso okusibopho kiwo woke amabhizinisi. I-*Mexico* ifaka ekambisweni pheze ama-*e-Invoice* amabillion ali-10 ngomnyaka, okwehlise khulu ukukhwabanisa. I-Mexico ne-Chile zaphungula isililo sabo se-VAT ngamaphesenti ama-50. I-Brazil yathuthukisa ukuthotjelwa komthetho elizweni loke, ngombana sele kunamabhizinisi angaphezulu kwe-2.1 million akhipha ama-*e-Invoice* begodu athungatha ukukhwabanisa ngokurhabako. Ipumelelo le ikhombisa ukwanda kwenzuzo engatholakala ngamatjhuguluko wedijithali.[7]

Amazwe we-*Europe* adzimelele usebenzisana. Iqhinga le-*European Union's ViDA*[8] *(VAT in the Digital Age)* linqophe ukuvumelanisa i-*e-Invoicing* nokubika kwedijithali kiwo woke amazwe amalunga ukuze kulwisanwe nobukhwabanisi be-VAT begodu kwenziwe iinqunto ezisebenza kikho koke. Amazwe anjenge-Italy afuna isiqinisekiso sawo woke ama-invoyisi aphakathi kwamabhizinisi (B2B) naphakathi kwamabhizinisi nabathengi (B2C) ngamaplatfomu aphakathi kusukela ngo-2019, okurholele ekwehleni okukhulu kwesikhala se-VAT begodu nokuthotjelwa komthetho pheze kiyo yoke imikhakha. I-France ihlela ukusebenzisa umodlholo ozijameleko oneensika ezihlanu ku-B2B *e-Invoicing* nekubikeni.

Amazwe we-Asia anjenge-India asebenzisa indlela eneengaba ezisekelwe emikhawulweni yenzuzo ukufuna i-*e-Invoicing* ngokuragela phambili, yenze kube lula kumabhizinisi amancani nahlangana ukuthobela umthetho.

I-China izama iplatfomu ye-*e-invoicing* ehlangeneko begodu inabisa inani labayisebenzisako kancani kancani.

6 OECD. 28 September 2022. Tax Administration Digital Transformation and Electronic Invoicing: Initial Findings. Online: https://www.oecd.org/en/publications/tax-administration-3-0-and-electronic-invoicing_2ffc88ed-en.html.
7 OpenText. (2023). 2024 Guide to Global e-Invoicing Mandates. OpenText Position Paper.
8 European Commission (2022). VAT in the Digital Age – Final Report, Volume 1: Digital Reporting Requirements.

I-United States (enesakheko esihlukileko somthelo esinganayo i-VAT) ayinaso isibopho se-B2B *e-Invoicing* selizwe loke kodwana yenza ijima lethungelelwano lokutjintjiselana ngama-invoyisi kezinye iinkoro.

IsaHluko 8: IKhambo LokuPhumelelisa

Ukusebenzisa uModlholo we-VAT eDijithali eSewula Afrika kuzokuba yindlela yekambiso eragela phambili, efaka boke abasebenzisani ukuze kuqinisekiswe inzinzo, kulawulwe ubungozi begodu kuvunyelwe ukufunda okuragela phambili ngokubonisana, ukuthuthukiswa kwamahlelo nokulungiselela abasebenzisani nokwamukela kwabo. I-SARS ihlela ikhambo leengaba lokwamukelwa kwehlelo elihlanganisa ukulungiselela, ukwakhiwa kweensombululo, ukuqinisekiswa, ukulingelela nokusetjenziswa kancani kancani, nokuzibandakanya ngokuzithandela okusekela ukufunda kusathoma nokulungisa.

Ikhambo lokusebenzisa ihlelo litjengiswe esithombeni esingezazi:

Isithombe 2: IHlelo EliPhezulu EliHlongozwako

8.1 IsiGaba 1: Amalungiselelo

IsiGaba 1 sidzimelele ekurhubhululeni, ukuhlaziya kanye nokubonisana kwabasebenzisani ukulungisa iindlela zomthethokambiso, ukuhlola ukulungela ngokwesigaba begodu nokwazisa ngomtlamo wesisombululo onemininingwana. Ukukhulumisana kwangaphambili neenhlangano zebubulo, abanikeli bomsebenzi nabathengisi kulindeleke bona kuthome ngo-2026/2027 begodu kuthathe isikhathi esingaba ziinyanga ezili-12. Isigaba lesi sizokufaka hlangana nokugadangiswa kwemithetholawulo ye-VAT.

8.2 IsiGaba 2: Ukwakhiwa KwesiSombululo

IsiGaba 2 sitlama begodu sakha isisombululo sesimanjemanje se-VAT kanye nebhoduluko elitheknikhali, elilawulako nelibusako. Sifaka hlangana ukuhlathulula amazinga, ihlathululo yalokho okufunekako begodu nemimodlholo esebenzako yokuthintana, ukusebenzisana nokutjintjisana ngedatha, begodu kulindeleke bona kuthathe okungenani iinyanga ezi-12 ngo-2027/2028. Isigaba lesi sizokufaka hlangana nokumenyezelwa kwemithetho ye-VAT.

8.3 IsiGaba 3: Ukuqinisekisa (Ukuhlolwa Kobunjalo Bokuqinisekiswa)

Ikhwalithi yesiGaba 3 iqinisekisa isisombululo endaweni yokuhlolwa elawulwako nabahlanganyeli abazinikeleko ukuqinisekisa ukusebenza, ukukhomba iindaba eziphathekako nokucwengisisa iindlela zekambiso ngaphambi kokuthunyelwa komkhiqizo. Ukuhlolwa kuzokudzimelela ekusebenzeni, ukusebenza kuhle nokulungela ukusebenza, begodu kulindeleke bona kuthathe isikhathi esingaba ziinyanga ezi-6 ngo-2028/2029.

8.4 IsiGaba 4: Ukulingelela

IsigGaba 4 senza umzamo wokulingelela nababandakanyeki abazinikeleko abavela eendaweni eziqakathekileko eendaweni ezifana nezikhiqizako ukuhlola ukusebenza nokuqinisekisa ukulungela ukusebenza. Iinqhema ze-IT zizakwenza ihlolo zisebenzisana ne-SARS nabanikeli bemisebenzi ukulungisa imiraro etheknikhali. Iimfundo ezifundiweko zizokwazisa ukulungiswa kokugcina ngaphambi kokuthunyelwa okusabaleleko, begodu isigaba lesi silindeleke bona sithathe iinyanga ezi-6 ngo-2029/2030.

8.5 IsiGaba 5: Ukuphunyeleliswa Kwesigaba

IsiGaba 5 sethula isisombululo ngeengaba, sihlahlwa ligunya begodu nemikhawulelo yemalingeno, begodu silawulwa mthamo wokuthengiselana, ukulungela kwebubulo kanye nokucabangela okusebenzako (okufaka hlangana iimphambuki ezinqophileko zeenkoro kanye neenkoro ezinobungozi obukhulu). Ababhadeli bomthelo abakhulu kulindeleke bona bazenzele ngokuzithandela ekuthomeni, begodu ukwamukelwa okukatelelweko kuzokwenziwa ngokukhamba kwesikhathi. Ukuzibandakanya ngokuzithandela kwananyana ngiyiphi ikoro nofana ubukhulu bebhizinisi kuzokwenziwa. Indlela ezokusetjenziswa ngayo eengcenyeni ezithileko nofana iinkoro zomnotho ingatjhuguluka esigabeni lesi ukuya ngokwenza lula ukwamukela, ubungozi bokuthobela, iinkomba zesikhala se-VAT nezinye izinto. Ukusetjenziswa kulindeleke bona kuthome ngomnyaka ka-2030 begodu kuthathe isikhathi esingaba ziinyanga ezima-36.

IsiGaba 5a: AbaBhadeli BomThelo AbaKhulu NamaBhizinisi (B2B)

IsiGaba 5a sibeka phambili ababhadeli bomthelo abakhulu namabhizinisi, ngenca yamarherho wabo athuthukileko namakghono amakhulu wokwamukela i-*e-Invoicing*, ukuzihlanganisa nabanikeli bemisebenzi nokuthintana ku-*IF*. Ukwamukelwa ekuthomeni kulindeleke bonyana kulethe isizo elizenzakalelako msinyana begodu kukhuthaze ukwamukelwa kiwo kiyo yoke imilandelande yokukhanjiswa kwepahla nezenzelwa.

IsiGaba 5b: UkuSebenzisana KwamaBhizinisi NoRhulumende (B2G)

IsiGaba 5b selulela isisombululo eenjamisweni zikarhulumende ukuze zithole ama-*e-Invoice* wokuthenga akatelelweko, kukhuthazwe ukubonakala, ukulawula kanye nokungafihli litho. Ikoro le ingabekwa phambili kanye nokusetjenziswa emahlelweni wamabhizinisi amakhulu.

IsiGaba 5c: Amabhizinisi AsaKhasako, AmaNcancani NasaKhulako (B2B)

Isigaba 5c singezelela ukusebenza kwamabhizinisi asakhasako, amancancani nasakhulako (ama-MSME). Nanyana iinzuzo ziqakathekile, ukwamukelwa kuzokuragela phambili eminyakeni eminengi ngebanga lokuhlukahluka kwamandla womthangalasisekelo, okusekelwa kungeniswa okufaneleko nokusizwa.

IsiGaba 5d: UkuSebenzisana KwamaBhizinisi NabaThengi (B2C)

IsiGaba 5d sihlanganisa ukuthengiselana okubandakanya ababhadali bomthelo abangakatloliseli i-VAT, amabhizinisi nabathengi ababasebenzisi bokuthengiweko ukuze kuqiniswe ukubonakala kiwo woke umnotho. Kungahle kufakwe ihlohlomezelo yokukhuthaza ukwamukelwa nokuqinisekiswa kwama-invoyisi.

IsaHluko 9: Igalelo Le-SARS LokuBonisana NabaSebenzisani Bayo

I-SARS izama ukuhlanganisa boke abasebenzisani ngokupheleleko nokutjhugulula indlela yokuphatha ukusekela uModlholo we-VAT eDijithali, ukuqinisekisa bonyana imibono yabasebenzisani iyakwazi ukwakha umtlamo nokusetjenziswa kwerherho le-VAT elisebenzako elikhambisana nebhizinisi nokwenzeka emnothweni. I-SARS izakuqinisekisa bonyana uModlholo we-VAT eDijithali usekelwa mazinga abonakalako, amarherho athembekako, ukuvikeleka kwedatha, ukusetjenzwa nokurhubhulula ngesikhathi samambala, ukugunyazwa kwabanikeli bemisebenzi, ukulungela kwababhadeli bomthelo, ukubandulwa, ukutholwa kobukhwabanisi, ukuvumelana ngokwemikhawulo, isekelo lezepolotiki nokubonisana nabasebenzisani.

I-SARS iyabona bona ukwamukelwa koModlholo we-VAT eDijithali kuzokufuna ukusisa kutheknoloji, ukuhlanganiswa kwamahlelo, ukwenziwa ngcono kwendlela yekambiso, ukulungela kwehlangano kanye neendleko zokusebenza ezihlobene nalokho. Ubukhulu beendleko buzokuhlukahluka ngokuya ngobukhulu, ubudisi kanye nokuthi labo abasebenzisani sebakulungele ukusebenza ngedijithali na. Ilemuko leentjhabatjhaba liveza bonyana nanyana iindleko zingabakhona esikhathini esifitjani, iinzuzo ezaneleko

zingatholakala ngokwenza ngcono ukuzenzakalela, ukwenza ngcono ukuthobela, imizamo yokuphatha ephunguliweko, ikhwalithi yedatha engcono begodu nokuphathwa komthelo okusebenzako.
I-SARS izakuragela phambili nokuthintana nabasebenzisani kiyo yoke ikambiso yokubonisana ukuzwisisa imithelela yeendleko nokuhlola iindlela ezifaneleko zokusekela, khulukhulu kubabhadeli bomthelo abancani nabasakhulako.

Ukuze kutholakale iinzuzo zoModlholo we-VAT eDijithali, iinqhema zabasebenzisani abahlukahlukeneko kuzokufuneka bonyana zithathe amagadango begodu zivumelanise iindlela ezithileko abasebenza ngazo. Ukwamukelwa ngepumelelo kwalomodlholo kudinga amatjhuguluko akhambisanako kezetheknoloji, ekambisweni nebantwini.

9.1 UmThelela WezomThetho OJanyisiweko

Ukuthuthukiselwa kwe-VAT esikhathini sesimanjemanje kuzokufuna ukusetjenziswa okuragela phambili komthetho ozwakalako wokusekela i-*e-Invoicing*, i-*IF* kanye neembopho eziphathelene nokwabelana ngedatha, kanye ne-*e-Reporting*. Amatjhuguluko womthetho ojanyisiweko ahlose ukunikela ngesiqiniseko malungana neendima, iimbopho namalungelo we-SARS, ababhadeli bomthelo nabanikeli bemisebenzi, lapho kuzokuvulelwa khona ukwamukela ngokuzithandela kokuthoma bese kuthi okulandelako kube ngokukatelelweko. Umhlahlandlela uzakuhlahlwa mumukghwa omuhle weentjhabatjhaba, begodu uzokuhlathulula imiqondo eqakathekileko efana nama-*e-Invoice*, izinto eziqakathekileko ze-invoyisi, imimodlholo yedatha ye-*semantic,* i-*syntax*, ukusebenzisana kanye ne-*e-Reporting*. Kuzakusungulwa amazinga wokukhiqiza ama-invoyisi we-elekthronikhi angathathi ihlangothi ngokwethekhnoloji, akhambisana neweentjhabatjhaba, asebenzisekako, angabiziko begodu afanele ama-MSME kanye nokuthengiselana kwezamarhwebo. Imithetho ejanyisiweko yomthetho izakuqalana nokuphikiswa, ukuvikelwa kwedatha, isitifiketi nokugunyazwa kwabanikeli bemisebenzi, ukufihlakala kanye neemfuneko ezihlobene nokubusa.

9.2 UmThelela WeTheknoloji YeLwazi (IT)

Ihlathululo yoModlholo we-VAT eDijithali kusiqunto esiqakathekileko esizokuhlahla ukukhethwa, ukuthuthukiswa, ukuhlelwa nokulungiselela kwe-IT nesakhiwo se-*software* esitlhogekako ukusekela ukusetjenziswa kwaso eSewula Afrika. Isiqunto lesi sizokwenziwa mLawuli weThungelelwano owenyuliweko, yi-*IF*, amazinga ahlobene nawo kanye nomphumela wekambiso yokuthenga njenganje eqedelelwa yi-SARS.

Ababhadeli bomthelo kufanele baqinisekise bona amahlelo wabo wokusebenza ngeencwadi nokulungelelanisa nokuhlelela umsebenzi (i-ERP) akhambisana nezinga elitjha le-*e-Invoicing*. Lokhu kungafaka hlangana ukubuyekezwa kwe-*software*, ukwenza ngcono nofana nakukghonekako kujanyiselelwe ihlelo. Iinqhema ze-IT kuzokufanela bona zihlele ukuthintana nabanikeli bomsebenzi we-*IF* abakhethiweko ngokusebenzisa iinsetjenziswa ezivikelekileko begodu zisebenzise iindlela ezifunekako zokuvikeleka kwedatha ukuvikela ubuqotho nokufihleka kwedatha yokuthengiselana.

Abathengisi abanganamakghono afunekako we-*e-Invoicing* kuzokufuneka bonyana bawathuthukise nofana bamukele i-*software* yokubala iimali, i-ERP nofana i-invoyisi, nofana basebenzise abanikeli bemisebenzi besihlanganisithungelelwano abagunyaziweko ukutjhugulula idatha ye-invoyisi ekhona ibe yifomethi ebekiweko. Kubabhadeli bomthelo abancani, amaphothali wabanikeli ngemisebenzi nofana amathulusi wedijithali alula angakwazi ukusekela ukutjhuguluka okusebenzako nokuphumelelisa ngeengaba.

I-SARS izakubuye ithintane nabanikeli bomsebenzi we-*software* ngemimodlholo yokutlolisela etjhiyanako, ukuze kucatjangelwe amahlelo asekelwako angabizi khulu.

Ngonobangela wamatjhuguluko angeniswa ngokweengaba ekwamukeleni okukatelelako, amarherho amatjha nalilifa kungenzeka asebenze ngokukhambisana kufikela itjhuguluko loke liphumelela.

9.3 UmThelela WezeeMali NeeNdlelakambiso ZokuThobela UmThelo

Iimali zababhadali bomthelo, ukubalwa kweemali, kanye neminyango yemithelo kuzakumele bonyana kutjhugulule iindlela zekambiso yazo yokufaka amaforomo we-VAT ngesikhathi esithileko, ukufaka ngesandla kutjhugulukele ekubekeni ilihlo ekuthengiselaneni okuragela phambili. Kunokuthi bahlanganise idatha ekupheleni kwenyanga ukuze kufakwe amaforomo womthelo, kuzokutjhuguluka kancani kancani ekwengameleni ukuqinisekiswa kwama-invoyisi okuzenzakalelako nokuqalana neemphambuko ezivezwa lirherho ngesikhathesо. Lokhu kufuna ukucabanga ngobutjha ngokuthi imisebenzi efana nokukhambelanisa ama-invoyisi, ukufaka umthelo, nokugcina amarekhodi ilawulwa njani. Iinlawuli zangaphakathi nazo zingatjhugulukela ekuthomeni kweendlelakambiso. Ngokukhamba kwesikhathi, indima elinywa siqhema sezeemali ingatjhuguluka iqale khulu ekuqinisekiseni ikhwalithi yedatha nokuphatha iimphambuko kunokwenza ukubala komthelo okujayelekileko.

9.4 UmThelela EkuziLungiseleleni KweenHlangano NekuBanduleni

Ukulawulwa kwetjhuguluko kuzokuba yinto eqakathekileko kibo bobabili ababhadeli bomthelo kanye ne-SARS. Ababhadeli bomthelo kufanele bahlele ukubandula abasebenzi ukusebenza ngerherho elitjha lama-*e-Invoice* nofana amaphothali wabanikeli bomsebenzi. Kube nokukhulumisana kwangaphakathi okuzwakalako kanye nemigomo ebuyekeziweko ezakusiza ukutjhugulula ukusuka emaphepheni nofana kuma-invoyisi we-elekthroniki ukuya ekusebenzeni okupheleleko kwedijithali. Ababhadeli bomthelo bangakhetha iinqhema zamaphrojekthi ahlanganisa imisebenzi ye-IT, zeemali, nokuthobela ukulawula, ukuhlanganiswa nokulungisa woke amayunithi webhizinisi afaneleko. Ukukhulumisana neenhlangano zebubulo nokufunda ebanganini (abasezingeni elilinganako ngomsebenzi) kanye nelemuko lephasi loke nakho kungasiza ekuzilungiseleleni.

9.5 UmThelela KubaNikeli BomSebenzi AbabaLamuli

Abanikeli bemisebenzi abaphakathi, isib. abathengisi be-*software*, abasebenzi bezomthelo kanye neenhlangano ezilawulako ezivunyelweko, basebenzisani abazokuthinteka. Ukuzibandakanya kwabo ekuthuthukiseni ukusebenza ngokusekelana, kuyafuneka ukuqinisekisa ukubusa, ukugunyazwa, ukutjhejwa kwamazinga, imithetho yokubophelela kanye nokulawulwa kwezokuphepha ukuqinisekisa ukungatjhugutjhuguluki, ukuthembana nokuziphatha okufaneleko kwemakethe kilo loke ithungelelwano. Lokhu kufanele kwehlise iinqabo zokwamukelwa, kusabalalise umzamo wokuhlanganisa kilo loke ihlelo lokusebenza ngokusekelana, begodu kwenze bona uModlholo we-VAT oDijithali usebenze.

9.6 UkweSeka NokuBambisana

I-SARS izakwamukela indlela efaka woke umuntu elinganisa iindingo zabasebenzisani negunya le-SARS. Lokhu kuzokusekelwa lithintano eliragako nelaphambilini lamabhizinisi, abasebenzi bezomthelo, amafemu *we-software* yokubala, iinhlangano zamabubulo neminyango karhulumende efaneleko. Iimfundobandulo zokucocisana ezijayelekileko zizokunikela ngeendaba ezitja, zibuthelele iimpendulo begodu zirarulule ukutshwenyeka. I-SARS izimisele ukusebenza begodu isebenzisane nabantu. Ngokuhlela kuhle, indlela yokwenza ngeengaba, ukusebenzisana kwabasebenzisani nokusekelwa, ukwamukelwa koModlholo we-VAT eDijithali eSewula Afrika kungalawulwa ngendlela ekhulisa iinzuzo begodu kunciphise ukuphazamiseka.

9.7 Amabhizinisi Amakhulu

Inengi lababhadeli bomthelo abakhulu sele basebenzisa i-ERP yesimanjemanje nofana amahlelo wokubalwa kweemali begodu basebujameni obuhle bokudosa phambili ukwamukela ihlelo leli msinyana. Amabhizinisi la azokufanele bona athuthukise amahlelo nofana *i-software* ukuthumela nokwamukela ama-*e-Invoice* ngefomethi efunekako, nokukhetha umnikeli wemisebenzi oqinisekisiweko ethungelelwaneni le-*IF* ukuthintana nabalingani babo bokurhweba kanye ne-SARS. Ukwamukelwa koModlholo we-VAT eDijithali kilesi sigaba kungenzeka kube nokuthuthukiswa kunokusetjenziswa okutjha. Lokhu kuzokufaka hlangana ukuhlanganisa ihlelo labo lokusebenza ngeencwadi nokulungelelanisa nokuhlelela umsebenzi (i-ERP) neplatfomu yomnikelo womsebenzi okhethiweko, ukuhlola ukudluliswa kwedatha, nokuqinisekisa bona iindlelakambiso zangaphakathi ezifana nama-akhawunti abhadelwako/amukelwako kanye nokudluliswa komsebenzi we-VAT kulungiswe ukuze kusingathe ukuqinisekiswa kwe-invoyisi yasikhatheso kanye neempendulo, ukuthatha indawo yeendlelakambiso zanje ezisetjenziswa ngezandla. Amabhizinisi amakhulu nawo azokufanela ukubandula iinqhema zezeemali ne-IT ngeendlelakambiso ezitja begodu nakuqalwa amandla wawo, kulindeleke bona athole inzuzo yokusebenza kuhle msinyana begodu asize ukwamukelwa eendleleni zawo zokuphakela.

9.8 Amabhizinisi AsaKhasako, AmaNcancani, NaSakhulako (MSME)

Ama-MSME angaqalana neentjhijilo ezikulu ekwamukeleni uModlholo we-VAT eDijithali ngebanga lokutlhayelelwa ku-IT imithombo yeemali kanye namakghono. I-SARS iyakubona lokhu begodu ihlela ukusekela isigaba lesi ngokungeniswa nokusizwa okufaneleko. Ama-MSME azokufanele ukusuka kancani kancani ekusebenziseni amaphepha, ama-*spreadsheet* nofana ama-invoyisi we-PDF athunyelwe nge-imeyili, bathome ukusebenzisa ama-invoyisi adijithali batjintje, ngokwamukela i-*software* yokubala iimali nofana isisombululo kube banikeli bemisebenzi. Amaphothali wabanikeli bemisebenzi nofana amathulusi wedijithali alula ukuwasebenzisa anganikela indlela yokutjhuguluka esebenzako, asekelwa kusetjenziswa ngeengaba, ukweluleka kanye nokusiza ngokuhleliweko. I-SARS ihlose ukunikela izeluleko, ifundo, kanye neendlela zokusekela ukusiza isigaba lesi ngalelitjhuguluko.

9.9 Urhulumende Neenjamiso Zikarhulumende

Ikoro yomphakathi ingumenzi womthethokambiso begodu imhlanganyeli ehlelweni le-VAT lokusebenza ngokusekelana, njengabathengi bepahla nezenzelwa begodu kungangena endimeni yeKhona *4* njengomThengi/UMamukeli kuModlholo we-VAT eDijithali. Iminyango karhulumende neenjamiso zikarhulumende zizokugunyazwa ukwamukela ama-*e-Invoice* avela kubasabalalisi ngesikhathi sesigaba esifaneleko sekhambo lokuphumelelisa. Kufanele baqinisekise bonyana amarherho wokuthenga naweemali angathola begodu asebenze ama-*e-Invoice*. Ukwamukela *i-e-Invoicing* malungana nokuthenga komphakathi kuzokuthuthukisa ukungafihli litho begodu kwehlise ukukhwabanisa ekusetjenzisweni kweemali zomphakathi. Lokhu kuzokufuna ukubandulwa kwabasebenzi nokuthuthukiswa kwamarherho. I-SARS kanye neenhlangano ezitjhejako zikaRhulumende zizokusebenzisana ukusebenzisa amazinga afanako azokusetjenziswa ngurhulumende, ngokukhambisana nephahla elibanzi.

Boke ababandakanyeki beKoro kaRhulumende bayamenywa bona bacabangele iinzuzo ezingaba khona zokusebenza kuhle, ukulungela ukusebenza kwerherho begodu nokulinganisa hlangana nokuthobela okwenziwe ngcono nokwenza ibhizinisi lula.

9.10 Iintjhijilo NeziNto EziQakathekileko ZePumelelo

Iintjhijilo ezikulu ababhadeli bomthelo abazokuqalana nazo ekwamukeleni uModlholo we-VAT eDijithali zifaka hlangana iindleko zokuyisebenzisa, izinga eliphasi lelwazi ledijithali, ukuphikisana namatjhuguluko, ukuthikamezeka kwamabhizinisi, ukuhlangahlangana komthetho, ukuhlanganiswa kwerherho, ukuphepha kwedatha nezinga lokukhula kwalo.

Iintjhijilo lezi zizokulungiswa ngokubonisana ngomthethokambiso karhulumende, ukusebenzisana kwabasebenzisani, amaplatfomu wethekhnoloji afaneleko, ukuhlela iindleko zesikhathi eside, *i-software* etjhugulukako, ukubandulwa, ukulawulwa kwetjhuguluko kanye nokulawulwa okuqinileko kokuvikeleka kwedatha.

Izinto eziqakathekileko zokuphumelelisa kulihlelo elingeneleleko, iqhinga elisemkhanyweni, ukukhulumisana okuyipumelelo nokusebenzisana nabasebenzisani okuragela phambili ukuqinisekisa ukwamukelwa nokusebenza okuyipumelelo.

IsaHluko 10: Isiphetho

UModlholo we-VAT eDijithali ungaphezu kokuthuthukiswa kwetheknoloji; kukukwakha ngobutjha ihlelo le-*VAT* lokusebenza ngokusekelana. Ikhambo leli kulihlelo leminyaka eminengi begodu lifuna iingcenye ezinengi, amarherho nabalimindima kobana basebenze ngokuvumelana ukuthola inzuzo epheleleko.

Itjhuguluko lizokwenza bona kube nokutjhuguluka kwesikhathi eside ukuya ekuphathweni kwe-VAT edijithali enzinzileko nesemkhanyweni. Kubabhadeli bomthelo, lokhu kuletha indlela yokwenza elula enebonelophambili, enomsebenzi omncani nokuqiniseka okukhulu lapho *"umthelo uzenzakalela"* khona.

I-SARS imema abasebenzisani bona banikele ngeempendulo ngaleliPhepha lokuBonisana, kodwana kungapheleli lapho, ukutjhuguluka kwedijithali, ithekhnoloji, ukulawulwa kwetjhuguluko, isikhathi sokuphumelelisa, ukulungela, iindleko, iintjhijilo kanye neenzuzo, ukuqinisekisa ukuzibandakanya ngokubambisana ekwakheni uModlholo we-VAT eDijithali osezingeni lephasi.

Imibono kufanele ithunyelwe ungakadluli umhla ka-16 kuSewula 2026 kusetjenziswa ilinki yamazizo ye-*Qualtrics.*

https://sars.qualtrics.com/jfe/form/SV_e2NAmnTnnGOBci2

I-SARS izakucabangela begodu ihlanganise zoke izethulo zabasebenzisani. Kuzokubanjwa iinkulumiswana nabasebenzisani abaqakathekileko, okufaka hlangana iinhlangano, abathengisi be-*software*, iinhlangano zikaRhulumende nezekoro yomphakathi nababhadeli bomthelo, ngokusebenzisa iinqhema ezisebenzako ezihlelekileko, nokubawa umbiko obuyako ongeneleleko ngoModlholo we-VAT eDijithali ohlongozwako. Zoke iinkulumiswano zizokuphetha ngokuthuthukiswa nokwamukelwa komthethokambiso wokugcina lokha abasebenzisani bazakwaziswa ngetuthuko eyenzakalako.

Ihlelo lesikhathi elisezingeni eliphezulu lekambiso yokubonisana ukuze kwamukelwe umthethokambiso lingalindlela:

VAT Modernisation – Consultation Process Timeline

A high-level timeline for the consultation process until policy adoption is as follows:

No.	Activity	Indicative Timeline
1	Publication of the VAT Modernisation Consultation Paper	Week 1
2	Stakeholder Notification and Distribution of Consultation Material	Week 1
3	Public Consultation and Written Submission Period	60 Days (8 Weeks)
4	Consolidation, Analysis and Consideration of Stakeholder Feedback	Weeks 1-14
5	Sector-Specific Engagements and Further Stakeholder Consultations	Weeks 15 - to Policy Adoption
Subsequent Deliverables		
6	Publication of the Consultation Findings Report	To Be Communicated
7	Publication of Draft Regulations (where applicable)	To Be Communicated
8	Publication of the VAT Digital Model and Technical Specifications	To Be Communicated

Isithombe 3: IHlelo LesiKhathi SeKambiso YokuBonisana