ISIXHOSA

SARS CONSULTATION PAPER ON VAT MODERNISATION:

E-INVOICING, INTEROPERABILITY FRAMEWORK AND E-REPORTING

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Isaziso: *Okuqulethwe kweli Phepha leNgcebiso kusekelwe kulwazi lwangoku lwe-SARS malunga nesakhelo sokuhlaziya i-VAT esicetywayo kwaye kujoliswe kuphela ekuququzeleleni uthethwano nabathathi-nxaxheba. Iimbono, izindululo neengcamango zokuphunyezwa ezichazwe kweli phepha zinokucocwa emva kokufaka igalelo kubathathi-nxaxheba, uhlalutyo olongezelelekileyo nayo nayiphi na inkqubo yezomthetho okanye yemigaqo-nkqubo efanelekileyo.*

IPHEPHA LOKUBONISANA NE-SARS NGE-VAT YANGOKU: I-*E-INVOICING*, IQONGA LENTSEBENZISWANO NE-*E-REPORTING*

Isiqulatho

ISISHWANKATHELO

Inkonzo Yerhafu YaseMzantsi Afrika (SARS) iqalise uhambo lweminyaka emininzi lokuphucula irhafu njengoko kukhankanyiwe kwiPhepha langoku le-SARS 3.0 (SARS Modernisation 3.0 Whitepaper)[1.] Phantsi kwenkqubo yokugqibela, lo mbutho ufuna ukuphucula iqonga lawo lolawulo lwerhafu libe yinkqubo ekrelekrele, eqhutywa yidatha kwaye esebenziseka ngedijithali ephucula amava abahlawuli berhafu, eqinisa ukuthobela ngokuzithandela kwaye ixhasa ulawulo olusexesheni, olucacileyo nolusekelwe kumngcipheko.

NgokwePhepha leNgxoxo yoHlaziyo lweRhafuntengo (i-VAT) lika-2023,
Iphepha leeNgcebiso malunga noHlaziyo lwe-VAT lelona candelo liphambili leNkqubo yoHlaziyo olubanzi. Liqhubela phambili intshukumo ukusuka ekujongeni emva, ulawulo lwe-VAT olusekelwe kwisibhengezo ukuya kwi-*e-Invoicing* ecwangcisiweyo, intsebenziswano, i-*e-Reporting* kwaye, ekuhambeni kwexesha, uvavanyo lwe-VAT oluzenzekelayo ngokuthe ngcembe.

Ukuhlaziywa kwe-VAT linyathelo elicwangcisiweyo lokuguqula inkqubo ye-VAT yaseMzantsi Afrika ngokwenza ulawulo nokuthobela i-VAT ngokuzenzekelayo. Isiphelo sendlela kukuqhubela phambili kwimodeli yovavanyo oluzenzekelayo lwe-VAT, apho abahlawuli berhafu bafumana ukuba ukuthotyelwa kwerhafu "kwenzeka nje" njengenxalenye yeenkqubo zabo zoshishino zendalo, ngokwabelana ngedatha yelo xesha kanye ne-SARS. Ngokudibanisa iinkqubo ze-VAT nocwangciso lwezixhobo zeshishini (i-ERP), ukubalwa kwemali, uku-invoyisi, neenkqubo zokuhlawula, le modeli intsha ijolise ekunciphiseni ukufakwa ngesandla neempazamo, ukukhawulezisa ukubuyiselwa kwe-VAT, nokunciphisa kakhulu isidingo sokuhlolwa okanye ukuqinisekiswa emva kwexesha. Izixhobo zeNgqiqa buntlola eziphambili nohlalutyo ziya kusebenza ngasemva ukuhlalutya idatha yecandelo lexabiso elipheleleyo lokungafani neengozi, okwenza i-SARS ikwazi ukubona ubuqhetseba nokungathobeli kwangethuba kwaye igxile kungenelelo kwiimeko ezinomngcipheko ophezulu.

Inkqubo ye-VAT ecingelwayo yakhelwe kwiintsika ezintathu eziphambili: i-*e-Invoicing*, iqonga lentsebenziswano (IF), ne-*e-Reporting*. Ezi nxalenye ziya kuseka i-Imodeli ye-*Decentralised Continuous Transaction Control and Exchange* (i-DCTCE) eSetyenzisiweyo. Le imodeli ibizwa ngokuba yi "Kuyilo lweModeli ye-VAT yeDijithali". Le modeli ithathwa njengeyona ndlela ilungileyo yehlabathi.

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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.*

Ekugqibeleni, iya kubonelela ngendawo yokuthobela imithetho ephucula ukuqiniseka, inciphise umzamo, ivale umsantsa we-VAT kwaye ikhuthaza indlela yokusebenzisana, ngelo xesha kanye ngokuhambisana ne-VAT.

Imodeli ye-VAT yedijithali ecetywayo ijolise ekuboniseni izifundo zamazwe ngamazwe nokuhlangabezana neemfuno zaseMzantsi Afrika ngokulinganisela ukuthobela imithetho yerhafu okuqinileyo nokwenza lula ushishino. Iingenelo ze-*e-Invoicing*, i-*IF* ne-*e-Reporting* ziquka amava angcono abahlawuli berhafu, iingenelo zokusebenza kakuhle kwezoqoqosho nolawulo lwerhafu oluqinileyo olunokuqokelelwa kwengeniso okuphuculweyo, ukuncipha kobuqhetseba, nokucaca okuphuculweyo.

Imodeli ye-VAT yedijithali iya kusetyenziswa ngamanqanaba, kuqala ngovavanyo, kulandele ukwamkelwa ngokuzithandela kuze kulandele ukwamkelwa okunyanzelekileyo. Ulandelelwano oluya kulandela ngalo ukuphunyezwa kwamacandelo athile okanye amacandelo oqoqosho lunokutshintsha ngokuxhomekeke ekubeni kulula kangakanani ukwamkelwa, umngcipheko wokuthobela imithetho, izalathisi zomsantsa we-VAT nezinye izinto. Impumelelo iya kufuna ukungeniswa ngokufanelekileyo, uncedo nolawulo lotshintsho oluvela kwi-SARS nabo bonke abachaphazelekayo.

Ngokuhambelana nenjongo yesicwangciso se-SARS sokusebenza nabathathi-nxaxheba ukuphucula inkqubo yerhafu, iPhepha lokuNxibelelana limema bonke abachaphazelekayo ukuba bathathe inxaxheba ngokukhutheleyo ekudaleni inkqubo ye-VAT ekumgangatho wehlabathi eMzantsi Afrika. Ifuna ngokukodwa igalelo labachaphazelekayo kuyilo lweModeli ye-VAT yeDijithali, indlela ecetywayo yokuphunyezwa ngokwezigaba, ukulungela kwabahlawuli berhafu, ababoneleli be*software* nabalamli; iindleko, imingcipheko neenzuzo zokwamkelwa, nolawulo, imigangatho nokhuseleko olufunekayo ukuxhasa inkqubo ye-VAT yeDijithali yesizwe ethembekileyo.

Isahluko 1: Intshayelelo Nomxholo

Ukuhlaziywa kwe-VAT kuqhutywa ekujoliseni kumava abahlawuli berhafu njengendawo yokungena ecwangcisiweyo. Injongo kukudala inkqubo ye-VAT engenangxabano, ekrelekrele apho "irhafu ivele yenzeke nje". Phantsi kwendlela esekelwe kwiqonga, i-SARS iya kudibana lula neenkqubo zeshishini eliqhelekileyo. Abahlawuli berhafu abathobelayo abayi kuyiqaphela inkqubo yokuthobela i-VAT kuba isebenza ngokuzenzekelayo ngeentengiselwano zabo zeshishini rhoqo. Olu tshintsho lubuchwepheshe kwaye lunamava apho abahlawuli berhafu baya kudibana ngakumbi ne-SARS elula ukunxibelelana nayo, ekhoyo, enobulungisa nehambelanayo.

Ulawulo lwerhafu kwihlabathi liphela lutshintsha ukusuka ekuqinisekiseni okusekwe kwimbuyekezo ukuya kwiimodeli zokuthobela imithetho ezisebenzisa idatha yentengiselwano ecwangcisiweyo kufutshane nendawo yomsebenzi wezoqoqosho. I-*e-invoicing* nengxelo yedijithali ziphucula umgangatho wedatha, zinciphisa ukucutshungulwa okuphindwe kabini kwaye zomeleza ukubhaqwa kobuqhetseba. Oku kwenza oorhulumente bakwazi ukuxhasa iimarike ezisebenzayo, ezikhuphisanayo nezingabonakaliyo.

Isahluko 2: Injongo Nosukelo

Eli Phepha leeNgcebiso limema izimvo zabathathi-nxaxheba abacwangcisiweyo malunga nokuhlaziywa okucetywayo kolawulo lwe-VAT eMzantsi Afrika. Injongo yalo kukuxhasa ukubonisana okunolwazi, ukwenza kube lula ukuqonda okufanayo, ukuvavanya umgaqo-nkqubo ophambili nokukhetha uyilo, nokuqokelela ulwazi olusebenzayo oluya kunceda i-SARS ukuba ibumbe isakhelo solawulo lwe-VAT sanamhlanje, esisebenzayo nesibandakanya wonke umntu.

Olu hlaziyo lucetywayo lugxile kwinkqubo ye-*e-Invoicing*, i-*IF* ne *-e-Reporting*. Le nkqubo yenzelwe ukuphucula amava abahlawuli berhafu, ukuxhasa ukuthotyelwa ngokufanelekileyo, ukuvumela ukubuyiswa kwe-VAT okuzalisiweyo kwangaphambili, kwaye ekuhambeni kwexesha, kuyila isiseko sovavanyo oluzenzekelayo lwe-VAT ngokuhambelana nombono weqhinga le-SARS wokuba "irhafu iyenzeka nje".

Eli phepha lifuna izimvo zabathathi-nxaxheba kwimodeli ecetywayo, indlela yokuphumeza, ukulungela, iindleko, iingozi, iingenelo neemfuno ezivumelayo. Injongo kukufumana izimvo ezakhayo, ezisebenzayo nezisekelwe kubungqina eziya kunceda ekuphuculeni umgaqo-nkqubo, imodeli nohambo lokuphumeza.

Isahluko 3: Ingxelo yamava oMhlawuli weRhafu

Ukuhlaziywa kwe-VAT kuveza amava exesha elizayo apho ukuthobela i-VAT kuba lula, kukrelekrele kwaye ngokuzenzekelayo, kusebenza njengenxalenye yendalo yokwenza ishishini kuqoqosho olusebenzisa idijithali. Ngeendlela zedijithali ezikhuselekileyo nezisebenzisanayo, idatha ye-invoyisi ecwangcisiweyo ihamba ngokuzenzekelayo phakathi kweenkqubo zoshishino ne-SARS, kunciphisa ukuvumelanisa ngesandla, ukungeniswa okuphindaphindiweyo nokuhlolwa kwangaphambili. Abahlawuli berhafu baxhamla ekucaceni okukhulu, ukulula nokuthembana, ngokubonakala kwangoko kwamatyala e-VAT, ukubuyiselwa kwemali nesimo sokuthobela imithetho. Imisebenzi yolawulo eqhelekileyo yenziwa lula ngokuqinisekiswa kwenkqubo neenkqubo ezizenzekelayo, ukunciphisa iimpazamo kumthombo, ukuphucula ukuqiniseka nokwenza iziphumo ezikhawulezayo nezisekelwe kumngcipheko.

Isahluko 4: Isishwankathelo soLawulo lwe-VAT lwangoku neMiqathango ephambili

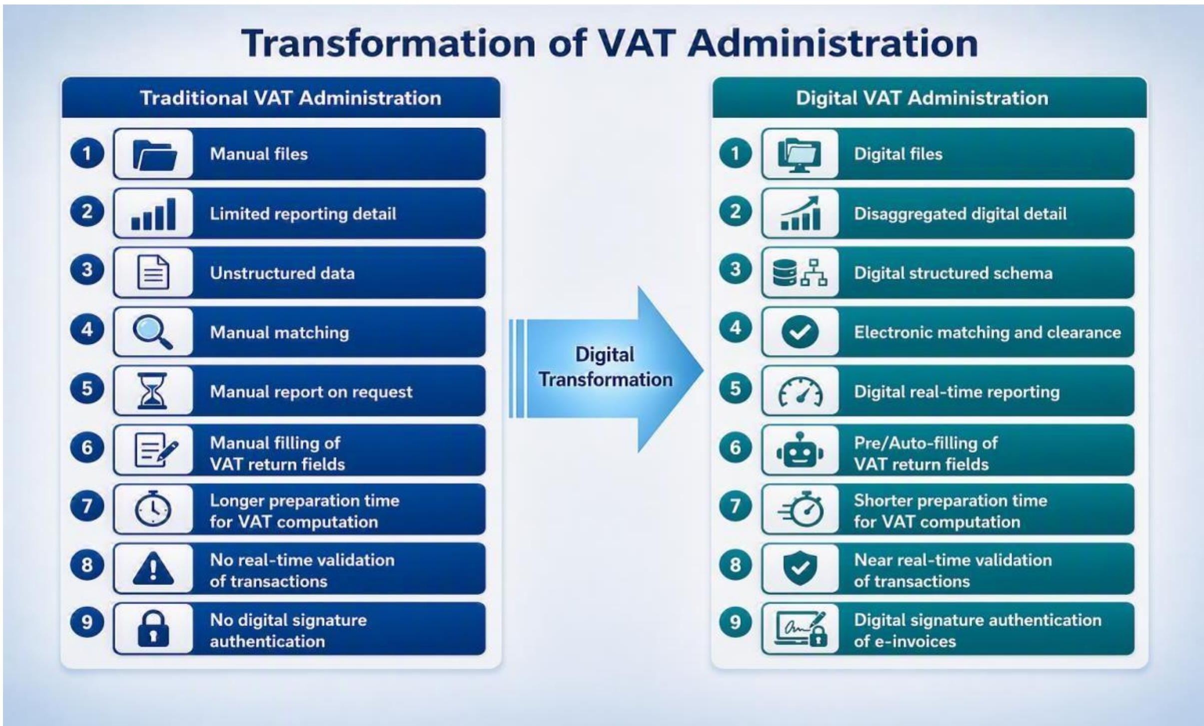
I-VAT eMzantsi Afrika ilawulwa njengerhafu yokuzivavanya ngokusekelwe kwindlela ye-invoyisi-yembuyekezo kuwo wonke umsebenzi we-VAT, ukusuka kubhaliso ne-invoyisi ukuya ekungenisweni kwembuyekezo, intlawulo, imbuyekezo, ukuqinisekiswa/ukuhlolwa, ukusombulula iingxabano nokucinywa kobhaliso. Nangona izinto zenkqubo, ezinje ngokubhalisa, ukufaka iifayile nentlawulo, ziye zenziwa ngedijithali, isakhelo sangoku sisaxhomekeke kakhulu kwidatha ye-invoyisi engacwangciswanga, iinkqubo eziqhekekileyo nolawulo lwesandla.

I-SARS isebenzisa imodeli yasemva kophicotho-zincwadi ukuqinisekisa ukungeniswa kwe-VAT ngokubonakala okulinganiselweyo kwemisebenzi yentengiselwano kuphela emva kokuba imbuyekezo ingenisiwe. Oku kubangela iindleko eziphezulu zokuthobela imithetho, umthwalo omkhulu wolawulo, ukuqinisekiswa okulibazisekileyo nembuyekezo yabahlawuli berhafu, nokunciphisa amandla e-SARS okujongana nemingcipheko yokuthobela imithetho, ubuqhetseba nomsantsa we-VAT ngokufanelekileyo.

Isahluko 5: Imodeli Ecetywayo – Inkqubo ye-VAT yedijithali

Le modeli icetywayo ifaka ukuthobela i-VAT kwindlela eqhelekileyo yoshishino ngokuvumela ukutshintshiselana ngokukhuselekileyo nangokuqhubekayo nokuxela idatha yentengiselwano ngokusebenzisa i-*e-Invoicing*, i-*IF* ne-*e-Reporting*. Ngokudibanisa le datha nolwazi olufanelekileyo lomntu wesithathu, i-SARS iya kukwazi ukwakha indawo yedatha ethembekileyo exhasa uvavanyo lwe-VAT oluqhutywa yi-ngqiqa Buntlola, ukucaca okukhulu kubahlawuli berhafu nokungenelela okujolise ngakumbi kwizinto ezingaqhelekanga, izinto ezingaqhelekanga nokuziphatha okunobungozi obuphezulu.

Ukuphunyezwa kweModeli ye-VAT yeDijithali kuya kufuna utshintsho oluphambili notshintsho kwiinkqubo zolwazi lweshishini, ezibonisiwe yitheyibhile engasezantsi:



Itheyibhile 1: Utshintsho kuLawulo lwe-VAT

I-SARS icebisa imodeli yolawulo lwe-VAT ehlaziyiweyo eyakhelwe kwiintsika ezintathu ezidibeneyo: i-*e-Invoicing*, i-*IF* ne-*e-Reporting*. Phantsi kwale modeli, idatha yentengiselwano ye-VAT ihamba ngokukhuselekileyo ngexesha elinye phakathi kwababoneleli, abathengi, ababoneleli ngeenkonzo ne-SARS, ivumela ukuqinisekiswa kumthombo, iphucule ukubonakala kuyo yonke ikhonkco lexabiso nokuthobela i-VAT ngokuzenzekelayo ngokuthe ngcembe. Le modeli ixhasa utshintsho ukusuka kuphicotho olujonga emva ukuya ekujongeni okusekelwe kwi-sinxaxhi apho i-SARS isebenzisa idatha yentengiselwano ethembekileyo eya kuthi, ngokuhamba kwexesha ixhase uvavanyo oluzenzekelayo lwe-VAT ngelixa igcina amalungelo abahlawuli berhafu ukuqinisekisa okanye ukulungisa iziphumo.

Le nkqubo intsha ihambisanayo izisa ulawulo lwentengiselwano oluqhubekayo (CTC) kusetyenziswa iindawo zokufikelela kwinethiwekhi ukuze kutshintshiselwane ngemiyalezo yedatha, apho idatha ye-*e-invoice* iqinisekiswa kwaye yabelwana ngayo kanye ngelo xesha njengoko kusenzeka iintengiselwano.

Yintoni i-*e-Invoice*?

I-*e-Invoice*[2] yi-invoyisi yerhafu ecwangcisiweyo, efundeka ngomatshini, esebenzisa imodeli yedatha emiselweyo, ekhutshwayo, ethunyelwayo, kwaye ifunyenwe kwifomathi ye-elektroniki ecwangcisiweyo evumela ukucutshungulwa kwayo okungenamthungo, ngokuzenzekelayo nangokuzenzekelayo kwiinkqubo zezibalo ne-ERP. Ayisiyo nje i-PDF, umfanekiso oskeniweyo okanye uxwebhu oluthunyelwe nge-imeyile. Kufuneka iqulathe izinto zedatha ezisemgangathweni ezivumela ukuqinisekiswa, ukufanisa, ukuhlanganiswa kwezibalo nengxelo ye-VAT.

Ii-*e-Invoice* kufuneka zilandele umgangatho/iinkcukacha ze-*e-Invoice* (umz. *EN16931 CIUS, UN/CEFACT Cross-Industry Invoice*, okanye *Peppol PINT BIS*), neemfuno ze-*e-Invoice* ezichazwe ngumthetho ngendlela yeMigaqo eza kuphakanyiswa. Iinkcukacha zobugcisa ezicetywayo, phakathi kwezinye izinto, ziya kujongana novavanyo lwe-zero, izinto ezithathwa njengeziyimfuneko nokwabiwa.

I-*e-invoice* inokuba yidatha echaziweyo esele ithathwe kwi-*e-Invoice*, zithunyelwe njengemiyalezo ye-elektroniki ngumhlawuli werhafu; ii-*e-Invoice* ngokwazo; okanye indibaniselwano yezi.[3] Ukuze zithathwe njengoxwebhu lokuqala ngokwemithetho yerhafu, ii-*e-Invoice* kufuneka zibe nalo lonke ulwazi oluchaziweyo njengoko luchazwe kumthetho werhafu, urhwebo, ukubalwa kwemali, nokhuphiswano nemithetho.
Ii-*e-invoice* kufuneka zilandele imigaqo ethile kwicandelo lomsebenzi womthengisi. Kucingelwa ukuba le *e-invoice*/imiyalezo ye-elektroniki yokuqala iya kuba luxwebhu oluxhasayo oluqhelekileyo olufana nobungqina boxanduva lwe-VAT kwicala lomthengisi, nokutsalwa kwe-VAT kwicala lomamkeli. Ikwangumyalezo we-elektroniki kwiinkqubo zokubala zeqela ngalinye, ukurekhoda nokuthethelela ukutshintshiselana komthengisi nezixa-mali zenkcitho zomamkeli. [4]

Iintengiselwano ze-VAT ezingadingi i-invoyisi kwaye ngenxa yoko zingaphumeleli kwimfuneko ye-*e-Invoicing* ecetywayo, ezifana nezinto ezithathwa njengezibonelelwayo, izinto ezithile kwicandelo nokutsalwa kwemali, ziya kuqwalaselwa ngokukodwa ngexesha lokubonisana nenkqubo eneenkcukacha yoyilo lwesisombululo.

[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.*

Yintoni Iqonga Lentsebenziswano (IF)?

I-*IF* yindlela yokwabelana ngemiyalezo esasazwe kwiindawo ezahlukeneyo ngenethiwekhi yababoneleli beenkonzo, efana naleyo inika ukufikelela kwi-intanethi okanye kwi-imeyile. Ukuze kube lula ukuhanjiswa, ukususwa, ukuqinisekiswa, i-*e-Reporting* (apho kufanelekileyo) nge-*e-Invoice* phakathi komthengisi/umniki nomthengi/umamkeli, i-*IF* idibanisa iinkqubo zobuchwepheshe bolwazi (IT) zamaqela. I-*IF* iqhagamshela ababoneleli/abaniki nabathengi/abamkeli ngemigaqo-nkqubo, imigangatho, izikhokelo noyilo lwenethiwekhi (apho kufanelekileyo) oluvumela ukutshintshiselana ngee-*e-Invoice*, inkcazelo exhasayo nemiyalezo ngendlela esemgangathweni nehambelanayo.

Ezi ngcamango zintathu zilandelayo zibalulekile kwi-*IF* ephumelelayo:

a) Intsebenziswano: *interoperability* (intsebenziswano) kufuneka kubekhona nokuba imeko ye-IT yesisombululo se-*e-Invoicing* okanye se-*e-Reporting* sabahlawuli berhafu injani na. Umzekelo, iidilesi zenethiwekhi ezisetyenziswa ngababoneleli beenkonzo nabanye abadlali-ndima abafanelekileyo kufuneka zifumaneke lula ukuqinisekisa ukutshintshiselana okuthembekileyo nokukhuselekileyo phakathi kwamaqela abandakanyekayo kwintengiselwano.

b) Ukhuseleko: ukuze kugcinwe ukuthembeka nokhuseleko, unxibelelwano ngaphakathi kwenkqubo kufuneka lukhawulelwe kubathathi-nxaxheba abaqinisekisiweyo (oko kukuthi, umthengisi/umniki-mpahla,umthengi/umamkeli, igunya lengeniso, nababoneleli beenkonzo abagunyazisiweyo nabavunyiweyo).

c) Imigangatho: isakhelo sichaza imigangatho yenqanaba lesemantiki edibanisa yonke into eyakha iseti eyintloko yezinto zedatha ye-*e-Invoice* ezifanelekileyo kuninzi lolawulo lwentengiselwano Ii-*e-invoice* kufuneka zichazwe kwi-*syntax* yobugcisa efunekayo kwaye zihanjiswe ngemigangatho emiselweyo yeenkqubo zokuthutha imiyalezo. Ukuhanjiswa nokucutshungulwa kwe-*e-invoice* kufuneka kwenzeke kusetyenziswa iindlela ezahlukeneyo zokuphumeza neemodeli. [5]

Aba balandelayo ngabadlali-ndima ababalulekileyo kwi-*IF*:

- Umthengisi/Umniki-mpahla.
- Umthengi/Ummkeli.

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

- Umboneleli wenkonzo okanye indawo yokufikelela yoMthengisi/uMniki-nkonzo.
- Umboneleli wenkonzo yomthengi/umamkeli okanye indawo yokufikelela.
- Umboneleli wenkonzo okanye indawo yokufikelela kwi-akhawunti yegunya lengeniso.

Ababoneleli ngeenkonzo baququzelela ukutshintshiselana ngokukhuselekileyo nangokuthembekileyo kwee-*e-Invoices* nge-*IF*. Bakwajonga ukuba imiyalezo ithunyelwe kwaye ifunyenwe ngokuchanekileyo ngelixa benikezela ngeenkonzo ezongezelelweyo. Ezi nkonzo zinokuba kukuguqulwa/ukuhlanganiswa kwedatha nokuqinisekisa amaxwebhu okuthobela imigangatho neenkcukacha ezimiselweyo. Umzekelo, ababoneleli ngeenkonzo banokwenza imisebenzi ye-*e-Invoice* ibe kwindawo enye (oiqinisekiswe) nokuphindwa (ukunika ingxelo ngumniki-mali nomamkeli) kwenkcazelo ekwi-*e-Invoice*. Ababoneleli/Abathengi negunya lengeniso banokukhetha ngokukhululekileyo ababoneleli ngeenkonzo zabo.

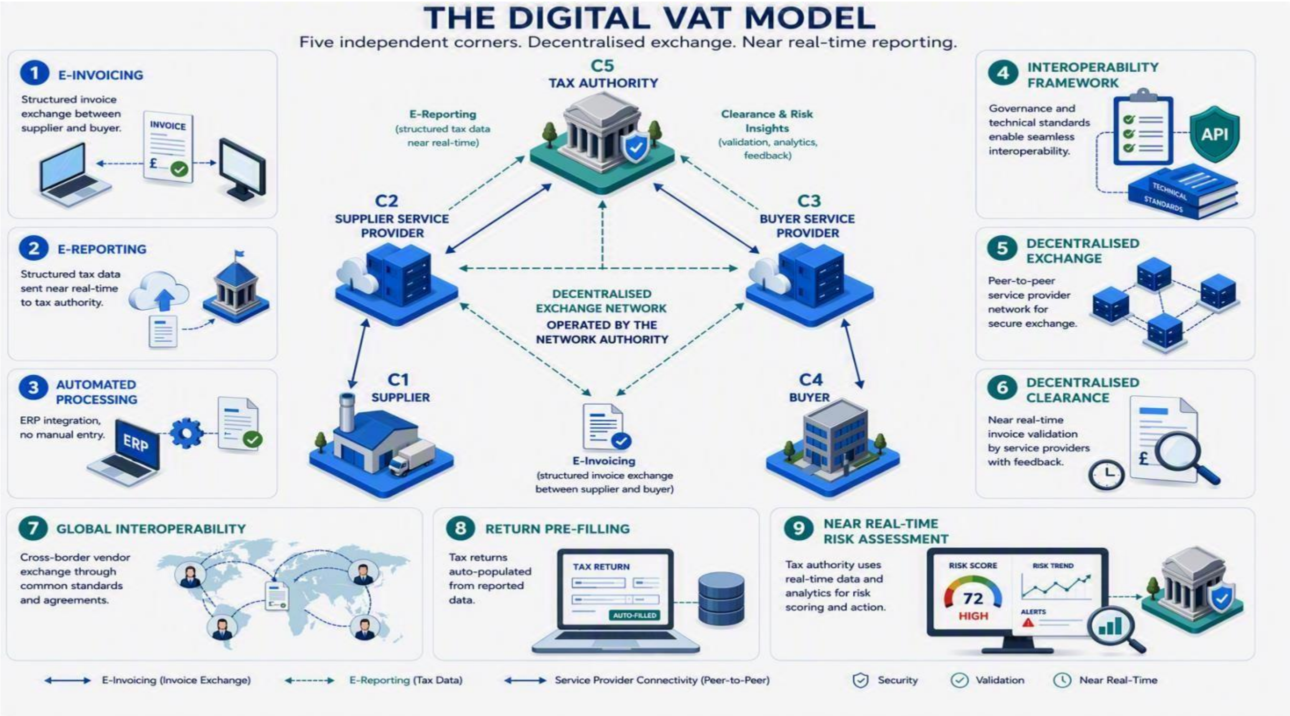
Inzuzo ephambili ye-*IF* esasazekileyo kukuba isusa umngcipheko wenqaku elinye lokusilela. Ngokungafaniyo neemodeli eziqhelekileyo zokukhutshwa kwee-invoyisi, uninzi lwababoneleli beenkonzo bayabandakanyeka, kwaye ukuba omnye uyasilela, abanye bayaqhubeka nokwenza loo msebenzi (imisebenzi). Enye inzuzo kukuba igunya lengeniso linokukhetha ukufumana kuphela icandelo elinxulumene nerhafu le-invoyisi epheleleyo yo-myalezo wedatha, emva kokuba umgangatho wedatha nokuthobela kuqinisekiswe ngababoneleli beenkonzo. Igunya lengeniso likwafuna ukudibana kuphela, nokuxhasa, ababoneleli beenkonzo, kwaye akufuneki lidibane nabo bonke abathengisi ngabanye. Ababoneleli beenkonzo balawula uninzi lweenkonzo zokudibanisa nenkxaso nabathengi babo.

Yintoni i-*e-Reporting*?

I-*e-Reporting* yinkqubo yedijithali ethumela ngokuzenzekelayo idatha ye-*e-Invoice* kwigunya lerhafu. Kukho iimodeli ezahlukeneyo ze-*e-Reporting*, ezifana nendlela yokuhlolwa emva kophicotho-zincwadi ne-CTC, ezinokubandakanya iindlela ezahlukeneyo zokucoca nokutshintshiselana.

I-*e-Reporting* nge-CTC yindlela yokunika ingxelo ebandakanya idatha yentengiselwano ye-VAT, kuquka idatha ye-*e-Invoice*, ekufuneka ingeniswe nge-elektroniki kwigunya lengeniso ngaphambi, ngexesha, okanye emva nje kokutshintshiselana kwedatha enjalo phakathi komthengisi nomthengi. I-CTC ibandakanya iindlela zokunika ingxelo yelo xesha kanye, nokusetyenziswa kwedatha ethathwe kwiinkqubo ze-*e-Invoicing*. Isebenzisa, kwaye iyazalisa, i-*e-Invoicing* kwaye ifuna abahlawuli berhafu ukuba badlulise yonke idatha ye-VAT kwiinkqubo zabo zokubala. Ngokufaka indawo eyongezelelweyo yokufikelela kwi-*IF*, i-*e-Reporting* kwigunya lerhafu inokwenziwa lula nge-*IF*.

Imodeli ye-VAT yedijithali iboniswe kumfanekiso ongezantsi:



Umfanekiso 1: Imodeli ye-VAT yedijithali

Iindima noxanduva lomntu ngamnye othatha inxaxheba kwiModeli ye-VAT yeDijithali:

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a) Ikona Yokuqala (C1): Umthengisi/Umniki

- I-C1 kufuneka ikhuphe i-*e-Invoice* kwi*software* yayo yokubala ngefomathi yedijithali. Oku kuthetha ukuba i-C1 kufuneka ibe ne*software* yokubala ekwaziyo ukukhupha (ukwamkela nokucubungula ngokuzenzekelayo) i-*e-Invoice*, ngokwenkcazo entsha ecetywayo equka imigangatho yomthetho ye-IT ne-VAT. Kweli nqanaba i-*e-Invoice* ibizwa ngokuba yi-*e-Invoice* engacacanga.
- I-C1 kufuneka ikhethe, iqeshe kwaye ivumelane nomboneleli weenkonzo ze-*IF* ovunyiweyo. Ikona yesiBini (C2) kuluhlu olupapashwe yi-Gunya leNethiwekhi.
- I-C1 kufuneka ithobele imithetho nemigaqo yeGunya leNethiwekhi.

- I-C1 kufuneka ingenise i-*e-Invoice* kwi-C2 ngedijithali ngelo xesha kanye ukuze iqinisekiswe kwaye ivulwe.

b) Ikona YesiBini (C2): Indawo yokufikelela

- I-C2 kufuneka ibe ngumboneleli wenkonzo oqinisekisiweyo ovunyiweyo yi-Gunya leNethiwekhi.
- I-C2 kufuneka ivumelane ne-C1 kwaye ibe namandla e-IT afunekayo okufumana ii-*e-Invoices* ezivela kwi-C1, yenze uqinisekiso olusasazwe kwiindawo ezahlukeneyo nokususwa kweenkcukacha, kwaye ithumele i-*e-Invoice* eqinisekisiweyo kwi- Ikona Yesithathu (C3) ne-Ikona Yesihlanu (C5) ngenethiwekhi ye-*IF*. Oku kubandakanya ukusebenzisa imigangatho yobugcisa emiselweyo neemfuno zomthetho we-VAT ngelo xesha kanye. Ukuba ukuqinisekiswa kuyaphumelela, i-*e-Invoice* iyacocwa kwaye idluliselwe, kungenjalo iyaliwa kwaye ibuyiselwe kwi-C1 ukuze ilungiswe kwaye ingeniswe kwakhona. Le nkqubo iqinisekisa ukuthotyelwa komthombo kwaye isusa ii-invoyisi zerhafu ezingachanekanga.
- I-C2 iza kungena kwisivumelwano ne-Gunya leNethiwekhi, kwaye iimbopheleleko zayo nokusebenza kwayo kuya kulawulwa sisivumelwano senqanaba lenkonzo.

c) Ikona Yesithathu (C3): Indawo Yokufikelela

- I-C3 kufuneka ibe ngumboneleli wenkonzo oqinisekisiweyo ovunyiweyo yi-Gunya leNethiwekhi.
- I-C3 kufuneka ivumelane ne-C4 kwaye ibe namandla e-IT afunekayo kwaye iqhagamshelwe kwinethiwekhi ye-*IF* ukuze ifumane ii-*e-Invoice* ezivela kwi-C2 kwaye yenze ukuqinisekiswa okusekwe kwiindawo ezahlukeneyo kwee-*e-Invoice* egameni lomamkeli, iKona yesine (C4). Emva kokuqinisekiswa okuphumeleleyo, i-C3 ithumela i-*e-Invoice* yelo xesha kanye kwi-C4 nakwi-C5 kwaye ithumele isiqinisekiso kwi-C2. Ukuba ukuqinisekiswa kuyasilela, i-*e-Invoice* ibuyiselwa kwi-C2 ukuze ilungiswe kwaye ingeniswe kwakhona.
- I-C3 iza kungena kwisivumelwano ne-Gunya leNethiwekhi, kwaye izibophelelo zayo nokusebenza kwayo kuya kulawulwa sisivumelwano senqanaba lenkonzo.

d) Ikona Yesine (C4): Umthengi/Ummkeli

- I-C4 kufuneka ikhethe, iqeshe kwaye ivumelane nomboneleli weenkonzo ze-*IF* ovunyiweyo i-C3 kuluhlu olupapashwe yi-Gunya leNethiwekhi.
- I-C4 ifumana i-*e-Invoice* ecocekileyo evela kwi-C3 kwaye kufuneka ibe nokukwazi kwe-IT ukufumana, ukucubungula nokuphendula kwi-*e-Invoices* ngaphakathi kwenkqubo yayo yokubala, kubandakanya ukubonisa imeko ye-VAT yokuthengwa. I-*e-Invoice* icutshungulwa

ngokuzenzekelayo, emva koko i-C4 ithumela impendulo kwi-C3 eqinisekisa ukwamkelwa nokuphathwa kwe-VAT yokubala (umz. ngokupheleleyo, ngokuyinxenye okanye okungafunwanga). I-C3 emva koko ithumela i-*e-Invoice* nesimo se-VAT kwi-C5, iyinxalenye yenkqubo yokususwa kabini apho i-*e-Invoice* ecocekileyo ixelwa kwi-C5 yi-C2 ne-C3.

- I-C4 kufuneka ithobele imithetho nemigaqo yeGunya leNethiwekhi.

e) Ikona yesihlanu (C5): Indawo yokufikelela kwiGunya leRhafu

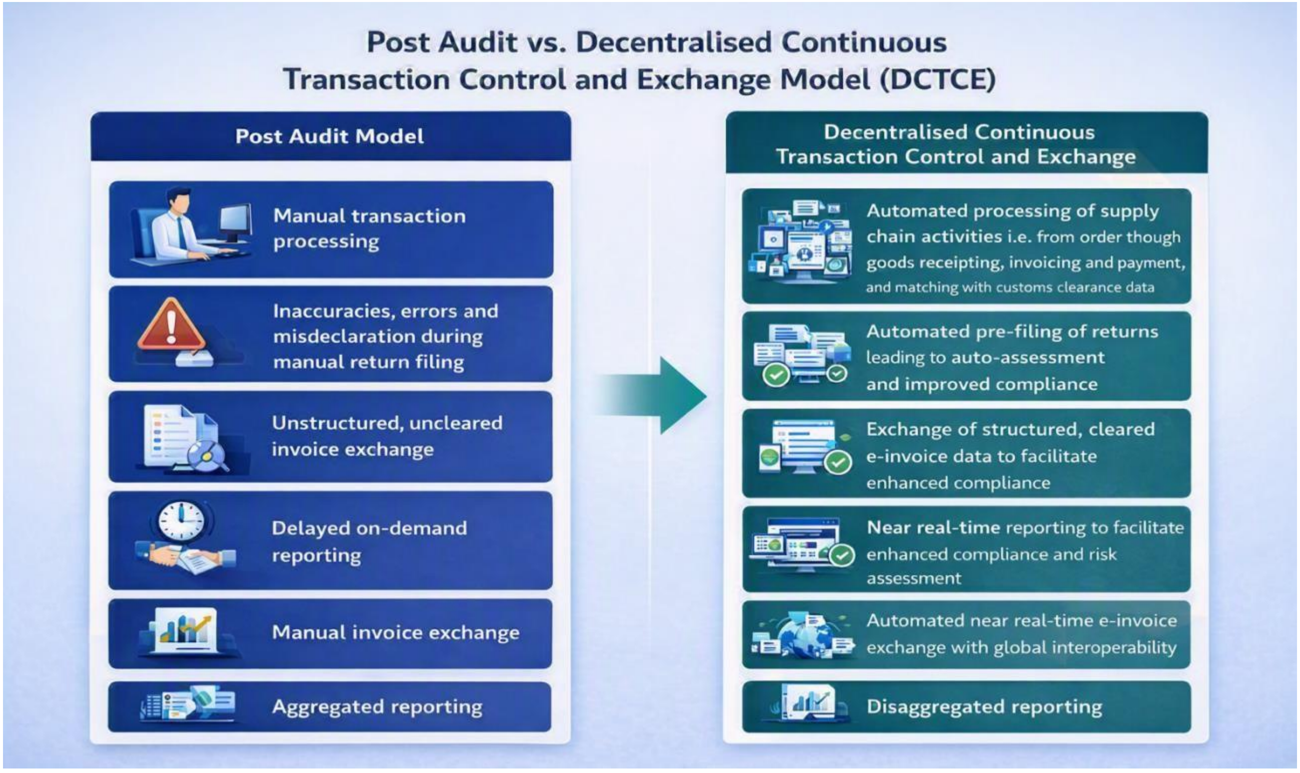
- I-C5 ngumboneleli wenkonzo oqeshwe egameni le-SARS. I-C5 iya kufumana yonke idatha yentengiselwano ye-VAT yabahlawuli berhafu (umboneleli (C1) nommkeli (C4)) evela kwi-C2 ne-C3. Le datha iya kuxelwa kwi-SARS ukuze isetyenziswe kulawulo lomngcipheko nokucutshungulwa. Le datha iya kunceda i-SARS ukuba izalise kwangaphambili iimbuyekezo ze-VAT (ekugqibeleni ikhokelele kuvavanyo oluzenzekelayo lwe-VAT), ekufuneka iqinisekiswe okanye ihlelwe ngumhlawuli werhafu ukuze kugcinwe umgaqo wokuzihlola.
- I-C5 kufuneka iqhagamshelwe kubo bonke ababoneleli beenkonzo abasebenza ngaphakathi kwi-*IF*.
- I-C5 iza kusayina isivumelwano ne-Gunya leNethiwekhi, kwaye uxanduva lwayo nokusebenza kwayo kuya kulawulwa ngumthetho werhafu/okanye isivumelwano senqanaba lenkonzo.

Isahluko 6: Iingenelo zeModeli ye-VAT yeDijithali

1) Kwabahlawuli berhafu, kunciphisa umzamo wokuthobela imithetho, kuphucula ukuchaneka, kukhawulezise ukubuyiselwa kwemali, kwaye kufaka iinkqubo ze-VAT kwiinkqubo zoshishino, kubonelela ngokubonakala okukhulu nokuqiniseka yelo xesha kanye.
2) Kwizoqoqosho, inceda ukuvala umsantsa we-VAT, iphucula lula ukwenza ushishino, ivumela ukuhlanganiswa okubanzi kwedijithali nentsebenziswano ngaphakathi nangaphandle kwaye iphucula ukwenziwa lula korhwebo.
3) Kwi-SARS nakurhulumente, iqinisa iziphumo zokuthobela imithetho ngokusebenzisa idatha yelo xesha kanye, iphucula ukusebenza kakuhle ngokugxila kwiimeko ezinobungozi obukhulu, iphucula ukusebenza kakuhle kokuthengwa kwempahla nokungafihlisi kwamacandelo karhulumente, kwaye iseka isiseko solawulo olubanzi lwerhafu yedijithali.

4) Imodeli ye-VAT yedijithali itshintsha ukusuka kwinkqubo yesandla, emva kokuhlolwa ukuya kwindawo yokuthobela imithetho eqhubekayo, eqhutywa yidatha.

Itheyibhile engezantsi ibonisa indlela iDijithali ye-VAT eya kubanceda ngayo abahlawuli berhafu ne-SARS.



Itheyibhile 2: Uhlolo lwasemva kokuhlolwa kweencwadi xa kuthelekiswa ne-DCTCE

Isahluko 7: Iindlela Ezihamba Ngayo Izifundo Zamazwe Ngamazwe [6]

I-*e-invoicing* ne-*e-Reporting* kuyanda kwihlabathi liphela, apho amazwe esebenzisa iindlela ezahlukeneyo zokuhlangabezana neenjongo zokuthobela irhafu ngokweemeko.

Amazwe aseLatin America afana neMexico, iBrazil, neChile aqalise ukuvunyelwa kwe-*e-Invoice* ngelo xesha kanye kuwo onke amashishini. IMexico icwangcisa malunga nee-*e-Invoice* ezili-10 billion ngonyaka, nto leyo enciphisa kakhulu ubuqhetseba. IMexico neChile zinciphise umsantsa wazo we-VAT ngama-50 ekhulwini. IBrazil iphucule ukuthobela imithetho kulo lonke ilizwe, kwaye amashishini angaphezu kwe-2.1 million ngoku akhupha ii-*e-Invoice* nokubhaqwa kobuqhetseba ngokukhawuleza. Ezi mpumelelo zibonisa inzuzo enokwenzeka ngenxa yotshintsho lwedijithali [7].

[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.*

Amazwe aseEurope anyanzelisa ukusebenzisana. Iphulo le *European Union's ViDA*[8] *(VAT in the Digital Age)* lijolise ekuvumelaniseni i-*e-Invoicing* nengxelo yedijithali kuwo onke amazwe angamalungu ukulwa nobuqhetseba be-VAT neenkqubo ezisemgangathweni. Amazwe afana ne-Italy aye afuna ukucaciswa kwazo zonke ii-invoyisi zeshishini ukuya kushishino (i-B2B) nezeshishini ukuya kubathengi (i-B2C) ngeqonga eliphakathi ukusukela ngo-2019, nto leyo ebangele ukuncipha okukhulu kumsantsa we-VAT nokuthobela imithetho kufutshane nehlabathi liphela . IFrance iceba ukuphumeza imodeli eneekona ezintlanu ye-B2B *e-Invoicing* nengxelo.

Amazwe aseAsia afana neIndia asebenzisa indlela esekwe kwimida yokutshintsha kwexabiso ukuze afune kancinci kancinci i-*e-Invoicing*, nto leyo eyenza kube lula amashishini amancinci naphakathi ukuba athobele imithetho.

I-China izama iqonga elidibeneyo le-*e-Invoicing* kwaye iyanda kancinci kancinci indlela egubungela ngayo.

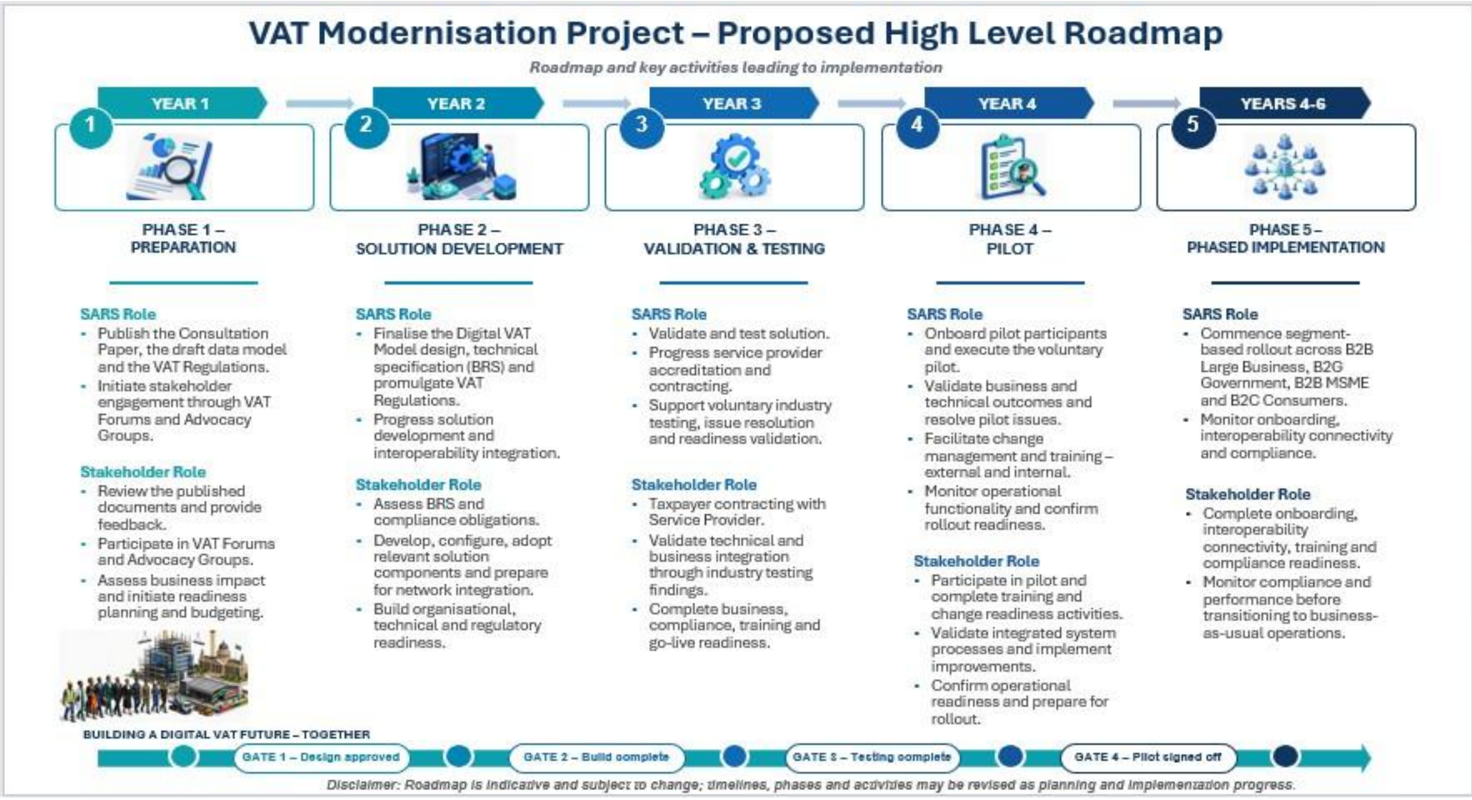
I-United States (enesakhiwo serhafu esahlukileyo ngaphandle kwe-VAT) ayinayo igunya le-B2B *e-Invoicing* yelizwe lonke kodwa iqhuba amaphulo okuvavanya iinethiwekhi zokutshintshiselana ngee-invoyisi kumacandelo athile.

Isahluko 8: Indlela Yokuphumeza

Ukuphumeza iModeli ye-VAT yeDijithali eMzantsi Afrika kuya kuba yinkqubo ethatha ixesha, ebandakanya wonke umntu ukuqinisekisa uzinzo, ukulawula umngcipheko nokuvumela ukufunda okuqhubekekayo kokubonisana, ukuphuculwa nokulungela kwabachaphazelekayo nokwamkelwa. I-SARS iceba uhambo lokwamkelwa oluthatha izigaba olubandakanya ukulungiselela, uphuhliso lwesisombululo, ukuqinisekiswa, uvavanyo nokuphunyezwa kancinci kancinci, nokubandakanyeka ngokuzithandela okuxhasa ukufunda kwangethuba nokuphuculwa.

[8] *European Commission (2022). VAT in the Digital Age – Final Report, Volume 1: Digital Reporting Requirements.*

Uhambo lokuphumeza lubonisiwe kumfanekiso ongezantsi:



Umfanekiso 2: Imephu yeNdlela eCetywayo yeNqanaba eliPhezulu

8.1 Isigaba 1: Ukulungiselela

Isigaba 1 sigxile kuphando, uhlalutyo nokubonisana nabathathi-nxaxheba ngokubanzi ukuze kuphuculwe iindlela zomgaqo-nkqubo, kuvavanywe ukulungela ngokwecandelo kwaye kunikwe ulwazi ngoyilo lwesisombululo oluneenkcukacha. Ukudibana kwangethuba nemibutho yoshishino, ababoneleli ngeenkonzo nabathengisi kulindeleke ukuba kuqale ngo-2026/2027 kwaye kuqhubeke malunga neenyanga ezili-12. Esi sigaba siza kuquka nokupapashwa kwemithetho ye-VAT eyilwayo.

8.2 Isigaba sesi-2: Uphuhliso lweSisombululo

Isigaba sesi-2 siyila kwaye sakha isisombululo sokuhlaziya i-VAT nemeko-bume yobugcisa, yolawulo nolawulo evumelayo. Ibandakanya ukuchaza imigangatho, iinkcukacha neemodeli zokusebenza zokunxibelelana, ukusebenzisana nokutshintshiselana ngedatha, kwaye kulindeleke ukuba kuthathe malunga neenyanga ezili-12 ngo-2027/2028. Esi sigaba siza kuquka nokupapashwa kwemithetho ye-VAT.

8.3 Isigaba 3: Ukuqinisekiswa (Uvavanyo loQinisekiso loMgangatho)

Umgangatho weSigaba sesi-3 uqinisekisa isisombululo kwindawo yovavanyo elawulwayo nabathathi-nxaxheba abazinikeleyo ukuqinisekisa ukusebenza, ukuchonga imiba esebenzayo nokuphucula iinkqubo ngaphambi kokusetyenziswa kwemveliso. Uvavanyo luza kugxila ekusebenzeni, ukusebenza kakuhle nokulungela ukusebenza, kwaye kulindeleke ukuba luqhubeke malunga neenyanga ezi-6 ngo-2028/2029.

8.4 Isigaba 4: Uvavanyo

Isigaba sesi-4 senza uvavanyo nabathathi-nxaxheba abazithandelayo abavela kumacandelo aphambili kwindawo efana nemveliso ukuvavanya imisebenzi ephilayo nokuqinisekisa ukulungela ukusebenza ukususela ekuqaleni ukuya ekupheleni. Amaqela e-IT aza kuzibandakanya ekuvavanyeni ne-SARS nababoneleli beenkonzo ukuze basombulule imiba yobugcisa. Izifundo ezifunyenweyo ziya kunceda ekuphuculeni kokugqibela ngaphambi kokuqaliswa ngokubanzi, kwaye eli nqanaba kulindeleke ukuba lihlale malunga neenyanga ezi-6 ngo-2029/2030.

8.5 Isigaba 5: Ukuphunyezwa ngokwezigaba

Isigaba sesi-5 singenisa isisombululo ngamanqanaba, sikhokelwa yimiyalelo nemida yokutshintsha kwexabiso, kwaye sihamba ngokwemilinganiselo yentengiselwano, ukulungela ishishini nokuqwalaselwa okusebenzayo (kubandakanya izinto ezingaqhelekanga kwicandelo elithile namacandelo anomngcipheko ophezulu). Abahlawuli berhafu abakhulu kulindeleke ukuba bamkele ngokuzithandela ekuqaleni, nokwamkelwa okunyanzelekileyo okungeniswe kamva. Ukuthatha inxaxheba ngokuzithandela kwalo naliphi na icandelo okanye ubungakanani beshishini kuya kufumaneka. Ulandelelwano oluya kulandela ngalo ukuphunyezwa kwamacandelo athile okanye amacandelo oqoqosho lunokutshintsha kweli nqanaba kuxhomekeke ekubeni kulula ukwamkelwa, umngcipheko wokuthobela imithetho, izalathisi zomsantsa we-VAT nezinye izinto. Ukuphunyezwa kulindeleke ukuba kuqale kunyaka wekhalenda ka-2030 kwaye kuqhubeke malunga neenyanga ezingama-36.

Isigaba 5a: Abahlawuli berhafu abakhulu namashishini (B2B)

ISigaba sesi-5a sibeka phambili abahlawuli berhafu abakhulu namashishini, ngenxa yeenkqubo zabo eziphucukileyo namandla amakhulu okwamkela i-*e-Invoicing*, ukudibana nababoneleli beenkonzo nokunxibelelana ne-*IF*. Ukwamkelwa kwangoko kulindeleke ukuba kuvulwe iingenelo zokwenza izinto ngokuzenzekelayo ngokukhawuleza kwaye kukhuthaze ukwamkelwa kuzo zonke iikhonkco zokubonelela.

Isigaba 5b: Ushishino-kuRhulumente (B2G)

Isigaba sesi-5b sandisa isisombululo kwiinkampani zikarhulumente ukuze kuvunyelwe ukufumana ii-*e-Invoice* eziyimfuneko ukuze kuthengwe, kuphuculwe ukubonakala, ulawulo nokungafihlisi nto. Eli candelo linokuthi libekwe phambili nokuphunyezwa kwamashishini amakhulu.

Isigaba 5c: Amashishini Amancinci, Amancinci Naphakathi (B2B)

Isigaba sesi-5c sandisa ukuphunyezwa kwamashishini amancinci, amancinci naphakathi (ii-MSME). Nangona iingenelo zibalulekile, ukwamkelwa kuya kuba nenkqubela phambili kwiminyaka eliqela ngenxa yokwahluka kwamandla eziseko zophuhliso, okuxhaswa kukungeniswa noncedo olufanelekileyo.

Isigaba sesi-5d: Ishishini-kubathengi (B2C)

Isigaba sesi-5d sigubungela iintengiselwano ezibandakanya abahlawuli berhafu abangabhaliswanga kwi-VAT, amashishini nabathengi bokugqibela ukuze kuqiniswe ukubonakala kwezoqoqosho ngokubanzi. Izikhuthazo zinokuqwalaselwa ukukhuthaza ukwamkelwa nokuqinisekiswa kwee-invoyisi.

Isahluko 9: Impembelelo nokubandakanyeka kwe-SARS nabachaphazelekayo

I-SARS ilandela indlela yokubandakanya abachaphazelekayo nendlela yokulawula utshintsho ukuxhasa uyilo lweModeli ye-VAT yeDijithali, ukuqinisekisa ukuba igalelo labachaphazelekayo lizisa uyilo nokusetyenziswa kwenkqubo ye-VAT esebenzayo ehambelana neenyani zoshishino noqoqosho. I-SARS iya kuqinisekisa ukuba uyilo lweModeli ye-VAT yeDijithali ixhaswa yimigangatho ecacileyo, iinkqubo ezithembekileyo, ukhuseleko lwedatha, inkqubo eyenziwa ngexesha elinye, ukuqinisekiswa kwababoneleli beenkonzo, ukulungela abahlawuli berhafu, uqeqesho, ukubhaqwa kobuqhetseba, ukuhambelana phakathi kwemida, inkxaso yezopolitiko nokubonisana nabachaphazelekayo.

I-SARS iyaqonda ukuba ukwamkelwa koyilo lweModeli yeVAT yeDijithali kuya kufuna utyalo-mali kubuchwepheshe, ukuhlanganiswa kweenkqubo, ukuphuculwa kwenkqubo, ukulungela umbutho neendleko zokusebenza ezinxulumene noko. Ubungakanani bezi ndleko buya kwahluka ngokuxhomekeke kubukhulu, ubunzima nokuvuthwa kwedijithali komthathi-nxaxheba ngamnye. Amava aphesheya abonisa ukuba nangona iindleko zokuphumeza zinokuvela kwixesha elifutshane, iingenelo ezinkulu zinokufunyanwa ngokuphucula ukusebenza ngokuzenzekelayo, ukuthobela okuphuculweyo, umzamo wolawulo oncitshisiweyo, umgangatho wedatha ongcono nolawulo lwerhafu olusebenzayo ngakumbi. I-SARS iya kuqhubeka nokubandakanya abathathi-nxaxheba kuyo yonke inkqubo yokubonisana ukuze baqonde iimpembelelo zeendleko kwaye baphonononge iindlela ezifanelekileyo zokuxhasa, ngakumbi kubahlawuli berhafu abancinci nabasakhulayo.

Ukuze kufezekiswe iingenelo zoyilo lweModeli yeVAT yeDijithali, amaqela ahlukeneyo abachaphazelekayo kuya kufuneka athathe amanyathelo athile aze ahlengahlengise imisebenzi yawo. Ukwamkelwa ngempumelelo kwemodeli kufuna utshintsho oludibeneyo kwitekhnoloji, iinkqubo nabantu.

9.1 Impembelelo yoMthetho

Ukuhlaziywa kwe-VAT kuya kufuna ukuphunyezwa okuqhubekayo kwesakhelo somthetho esicacileyo sokuxhasa i-*e-Invoicing*, i-*IF* nezibophelelo zokwabelana ngedatha ezinxulumene nayo, ne *e-Reporting.* Uhlengahlengiso lomthetho lujoliswe ekuqinisekiseni iindima, iimbopheleleko namalungelo e-SARS, abahlawuli berhafu nababoneleli beenkonzo, ngelixa bevumela ukwamkelwa kokuqala ngokuzithandela kuze emva koko kube yimfuneko. Isakhelo siya kukhokelwa yindlela engcono kakhulu yamazwe ngamazwe, kwaye siya kuchaza iingcamango eziphambili ezifana nee-*e-invoice*, izinto eziphambili ze-invoyisi, iimodeli zedatha yentsingiselo, *syntax*, ukusebenzisana ne-*e-Reporting*. Iya kumisela nemigangatho ye-*e-invoice* engakhethi cala kwezobuchwepheshe, ehambelanayo kwihlabathi liphela, esebenzayo, engabizi kakhulu kwaye efanelekileyo kwiintengiselwano ze-MSME nezorhwebo. Imithetho yomthetho iya kujongana nezichaso, ukhuseleko lwedatha, ukuqinisekiswa nokugunyaziswa kwababoneleli beenkonzo, ubumfihlo neemfuno zolawulo ezinxulumene noko.

9.2 Impembelelo kwiTekhnoloji yoLwazi (IT)

Inkcazo ngoyilo lweModeli ye-VAT yedijithali sisigqibo esibalulekileyo esiya kukhokela ukukhethwa, ukuphuhliswa, ukumiswa nokulungiswa kweziseko ze-IT ne*software* ezifunekayo ukuxhasa ukuphunyezwa eMzantsi Afrika. Esi sigqibo siya kwaziswa yi-Gunya leNethiwekhi ekhethwayo, i-*IF*, imigangatho ehambelanayo nesiphumo seenkqubo ezifanelekileyo zokukhetha nokuthenga ezigqitywa yi-SARS ngoku.

Abahlawuli berhafu kufuneka baqinisekise ukuba iinkqubo zabo zokubala imali/ze-ERP ziyahambelana nomgangatho omtsha we-*e-invoicing*. Oku kunokubandakanya uhlaziyo lwesofwe, uphuculo okanye ukutshintshwa kwenkqubo okunokwenzeka. Amaqela e-IT kuya kufuneka amisele unxibelelwano nababoneleli beenkonzo ze-*IF* abakhethiweyo ngokusebenzisa iindlela zonxibelelwano ezikhuselekileyo kwaye asebenzise amanyathelo ayimfuneko okhuseleko lwedatha ukukhusela ingqibelelo nobumfihlo bedatha yentengiselwano.

Abathengisi abangenayo i-*e-Invoicing* efunekayo kuya kufuneka baphucule okanye basebenzise i*software* efanelekileyo yokubala imali, i-ERP okanye i-*e-invoicing*, okanye basebenzise ababoneleli beenkonzo abavunyiweyo beeNdawo Zofikelelo ukuguqula idatha ye-invoyisi ekhoyo ibe yifomathi emiselweyo. Kwabahlawuli berhafu abancinci, iiphothali zababoneleli beenkonzo okanye izixhobo zedijithali ezilula zinokuxhasa utshintsho olusebenzayo nolunezigaba.

I-SARS iza kusebenzisa ababoneleli be*software* kwiimodeli zokubhalisa ezikumgangatho ophezulu, ukuze baqwalasele iindlela ezixhaswayo okanye ezingabizi kakhulu.

Ngenxa yotshintsho oluye lwathatyathwa ngokwezigaba ukuya ekusetyenzisweni okunyanzelekileyo, iinkqubo ezindala nezintsha kusenokwenzeka ukuba zisebenze ngaxeshanye kuzo zonke iindawo de kube kufezekiswe utshintsho olupheleleyo.

9.3 Impembelelo kwiinkqubo zezeMali nokuThotyelwa kweRhafu

Amasebe ezezimali, ezobalo-mali, neerhafu zabahlawuli berhafu kuya kufuneka ahlengahlengise iinkqubo zawo ukusuka ekulungiseleleni ukubuyiswa kwe-VAT rhoqo, ngesandla ukuya ekujongeni intengiselwano eqhubekayo. Endaweni yokuqokelela idatha ekupheleni kwenyanga ukuze kubuyiselwe imali, baya kutshintshela kancinci kancinci ekujongeni ukuqinisekiswa kwee-invoyisi ngokuzenzekelayo nokujongana nezinxaxhi eziphawulwa yinkqubo ngelo xesha. Oku kufuna ukuba kucingwe ngokutsha indlela imisebenzi efana nokulungiswa kwee-invoyisi, ukufakwa kwerhafu, nokugcinwa kweerekhodi elawulwa ngayo. Ulawulo lwangaphakathi lunokutshintsha luye ekuqaleni kwenkqubo. Ngokuhamba kwexesha, indima yamaqela ezezimali inokuguquka igxile ngakumbi ekuqinisekiseni umgangatho wedatha nokuphatha iimeko ezingaqhelekanga endaweni yokwenza izibalo zerhafu zesiqhelo.

9.4 Impembelelo ekulungelweni kombutho noqeqesho

Ulawulo lotshintsho luya kuba yinto ephambili kubahlawuli berhafu ne-SARS. Abahlawuli berhafu kufuneka bacebe ukuqeqesha abasebenzi ukuba basebenze neenkqubo ezintsha ze-*e-Invoice* okanye iipothali zababoneleli beenkonzo. Unxibelelwano lwangaphakathi olucacileyo nemigaqo-nkqubo ehlaziyiweyo mhlawumbi iya kunceda ukuguquguqula ukusuka kwii-invoyisi zephepha okanye ze-elektroniki ukuya kwindlela yokusebenza yedijithali epheleleyo. Abahlawuli berhafu banokutyumba amaqela eeprojekthi adibanisa imisebenzi ye-IT, yezemali, neyokuthobela imithetho ukuze balawule ukuhlanganiswa nokulungelelanisa zonke iiyunithi zoshishino ezifanelekileyo. Ukuzibandakanya nemibutho yoshishino nokufunda koontanga namava ehlabathi kunokunceda ukulungela.

9.5 Impembelelo kubaNiki beNkonzo abaPhakathi

Ababoneleli ngeenkonzo eziphakathi, umz. abathengisi be*software*, iingcali zerhafu namaqumrhu alawulayo aziwayo, ngabachaphazelekayo abaya kuchaphazeleka nabo. Ukubandakanyeka kwabo ekuphuhliseni inkqubo yendalo kuyimfuneko ukuqinisekisa ulawulo, ukuqinisekiswa, ukongamela imigangatho, imithetho yoxanduva nolawulo lokhuseleko ukuze kubekho ukuhambelana, ukuthembana nokuziphatha okufanelekileyo kwimarike kuyo yonke inethiwekhi. Oku kufuneka kunciphise imiqobo yokwamkelwa, kusasazwe umzamo wokudibanisa inkqubo yendalo, kwaye kuvumele iModeli ye-VAT yeDijithali ukuba isebenze ngokusebenzayo.

9.6 Inkxaso neNtsebenziswano

I-SARS iza kwamkela indlela ebandakanya bonke abantu elungelelanisa iimfuno zabathathi-nxaxheba negunya le-SARS. Oku kuya kuxhaswa kukunxibelelana kwangethuba nangokuqhubekayo namashishini, iingcali zerhafu, iifemu ze*software* yezibalo, imibutho yoshishino namasebe karhulumente afanelekileyo. Iindibano zocweyo eziqhelekileyo ziya kubonelela ngohlaziyo, ziqokelele impendulo kwaye zisombulule iingxaki. I-SARS izibophelele ekusebenzeni nabathathi-nxaxheba nangokusebenzisa bona. Ngocwangciso olucokisekileyo, indlela eqhutywa ngezigaba, intsebenziswano nenkxaso yabathathi-nxaxheba, ukwamkelwa kweDijithali ye-VAT eMzantsi Afrika kunokulawulwa ngendlela eya kwandisa iingenelo kwaye inciphise ukuphazamiseka.

9.7 Amashishini amakhulu

Uninzi lwabahlawuli berhafu abakhulu sele besebenzisa iinkqubo zanamhlanje ze-ERP okanye zezibalo kwaye bakwindawo entle yokukhokela ukwamkelwa kwangoko. La mashishini kuya kufuneka aphucule iinkqubo zawo okanye i*software* ukuze akhuphe kwaye afumane ii-*e-Invoice* ngendlela efunekayo, kwaye akhethe umboneleli wenkonzo oqinisekisiweyo kwinethiwekhi ye-*IF* ukuze aqhagamshelane namaqabane awo orhwebo ne-SARS. Ukwamkelwa uyilo lweModeli ye-VAT yeDijithali kweli candelo mhlawumbi kuya kubandakanya ukuphuculwa endaweni yokuphunyezwa okutsha kakhulu. Oku kuya kubandakanya ukudibanisa inkqubo yabo ye-ERP/Yezibalo neqonga lomboneleli wenkonzo okhethiweyo, ukuvavanya ukuhamba kwedatha, nokuqinisekisa iinkqubo zangaphakathi ezifana neeakhawunti ezihlawulwayo/ezifumanekayo nemisebenzi ye-VAT iyalungiswa ukuze ijongane nokuqinisekiswa kwe-invoyisi yelo xesha kanye neempendulo, ithathe indawo yeenkqubo zangoku ezenziwe ngesandla. Amashishini amakhulu aya kufuneka aqeqeshe amaqela ezemali ne-IT kwiinkqubo ezintsha kwaye ngenxa yamandla awo, kulindeleke ukuba afezekise impumelelo yokusebenza ngokukhawuleza kwaye ancede ekuqhubeni ukwamkelwa kwiikhonkco zawo zokubonelela.

9.8 Amashishini Amancinci, Amancinci Naphakathi (i-MSME)

Ii-MSMEs zinokujongana nemingeni emikhulu ekusetyenzisweni kwe-VAT ye Dijithali ngenxa yokunqongophala kwezixhobo ze-IT nezezimali nokukwazi. I-SARS iyakuqonda oku kwaye iceba ukuxhasa eli candelo ngoncedo olufanelekileyo lokubhalisa noncedo. Ii-MSMEs kuya kufuneka zisuke kancinci kancinci kwii-*spreadsheet* ezisekelwe ephepheni, ii-*spreadsheet* okanye ii-invoyisi ze-PDF ezithunyelwe nge-imeyile, ziye kwii-invoyisi zedijithali eziqhutywa yidatha nokutshintshiselana, ngokwamkela i*software* yezibalo okanye izisombululo zomboneleli weenkonzo. Iiphothali zomboneleli weenkonzo okanye izixhobo zedijithali ezilula zinokubonelela ngendlela yotshintsho esebenzayo, exhaswa kukuphunyezwa ngezigaba, ulwalathiso noncedo lokubhalisa. I-SARS iceba ukubonelela ngesikhokelo, imfundo, neendlela zokuxhasa ukunceda eli candelo kulo tshintsho.

9.9 Amaqumrhu karhulumente noluntu

Icandelo likarhulumente lingumenzi-nkqubo kwaye lithatha inxaxheba kwinkqubo ye-VAT, njengabathengi beempahla neenkonzo kwaye linokungena kwindima yeKona 4 njengoMthengi/uMmkeli kwiModeli ye-VAT yeDijithali. Amasebe karhulumente namaqumrhu karhulumente aya kugunyaziswa ukuba amkele ii-*e-Invoice* ezivela kubaboneleli ngexesha lesigaba esifanelekileyo sohambo lokuqalisa. Kufuneka aqinisekise ukuba iinkqubo zokuthenga nezemali zinokufumana kwaye ziqhube ii-*e-Invoice*. Ukwamkela i-*e-Invoicing* yokuthengwa kukarhulumente kuya kuphucula ukucaca nokunciphisa ubuqhetseba kwinkcitho karhulumente. Oku kuya kufuna ukuqeqeshwa kwabasebenzi nokuphuculwa kweenkqubo. I-SARS namaqumrhu olawulo karhulumente aya kulungelelanisa ukuphumeza imigangatho ehambelanayo yokusetyenziswa kukarhulumente, ngokuhambelana nesakhelo esibanzi.

Bonke abachaphazelekayo kwiCandelo likaRhulumente bayamenywa ukuba baqwalasele inzuzo enokubakho yokusebenza kakuhle, ukulungela inkqubo nokulinganisela phakathi kokuthobela imithetho okuphuculweyo nokulula kokuqhuba ishishini.

9.10 Imingeni nezinto eziphambili zempumelelo

Imingeni ephambili abahlawuli berhafu abaya kujongana nayo xa besamkela kwiModeli ye-VAT yeDijithali ibandakanya iindleko zokuphumeza, ulwazi oluphantsi lwedijithali, ukuchasana notshintsho, ukuphazamiseka kweshishini, ubunzima bolawulo, ukuhlanganiswa kwenkqubo, ukhuseleko lwedatha nokwanda.

Le mingeni iya kujongwana nayo ngokubonisana ngemigaqo-nkqubo karhulumente, intsebenziswano yabachaphazelekayo, amaqonga etekhnoloji afanelekileyo, ucwangciso lweendleko zexesha elide, i*software* eguquguqukayo, uqeqesho, ulawulo lotshintsho nolawulo oluqinileyo lokhuseleko lwedatha.

Izinto eziphambili zempumelelo kukucwangcisa okunzulu, icebo elicacileyo, unxibelelwano olusebenzayo nentsebenziswano eqhubekayo nabathathi-nxaxheba ukuqinisekisa ukwamkelwa nokuphunyezwa ngempumelelo.

Isahluko 10: Isiphelo

IModeli ye-VAT yeDijithali ingaphezulu nje kokuphuculwa kwetekhnoloji; yindlela yokuhlaziya inkqubo ye-VAT. Olu hambo luyinkqubo yeminyaka emininzi kwaye lufuna amacandelo amaninzi, iinkqubo, nabadlali-ndima ukuba basebenzisane ukuze bafumane iingenelo ezipheleleyo.

Olu tshintsho luya kuvumela utshintsho oluhlala ixesha elide ukuya kulawulo lwe-VAT olusebenzisa idijithali, olucacileyo noluzinzileyo. Kubahlawuli berhafu, oku kubonelela ngamava alula, aqikelelekayo ngakumbi ngomzamo oncitshisiweyo, ukuqiniseka okwandisiweyo apho " *irhafu ivele ivele* ".

I-SARS imema abathathi-nxaxheba ukuba banike ingxelo kweli Phepha leeNgcebiso, ngokubhekiselele, kodwa kungaphelelanga apho, utshintsho lwedijithali, ubuchwepheshe, ulawulo lotshintsho, amaxesha okuphunyezwa, ukulungela, iindleko, imingeni neenzuzo, ukuqinisekisa ukubandakanyeka ngokubambisana ekwakheni iModeli ye-VAT yeDijithali ekumgangatho wehlabathi.

Ingxelo mayinikwe ngaphambi komhla we-16 kweyeDwarha 2026 kusetyenziswa ikhonkco lophando lwe*Qualtrics*: https://sars.qualtrics.com/jfe/form/SV_e2NAmnTnnGOBci2

I-SARS iza kuqwalasela kwaye idibanise zonke izicelo zabachaphazelekayo. Iingxoxo nabachaphazelekayo ababalulekileyo, kuquka imibutho, abathengisi be*software*, urhulumente namaqumrhu karhulumente nabahlawuli berhafu ziya kwenzeka, ngamaqela asebenzayo acwangcisiweyo, ukuze kufunyanwe ingxelo eneenkcukacha malunga neModeli ye-VAT yeDijithali ecetywayo. Zonke iingxoxo ziya kufikelela kuphuhliso nokwamkelwa komgaqo-nkqubo wokugqibela ngelixa zigcina abachaphazelekayo benolwazi malunga nophuhliso.

Ixesha elimiselweyo lenkqubo yokubonisana de kwamkelwe umgaqo-nkqubo lilandelayo:

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

Umfanekiso 3: Ixesha leNkqubo yoNxibelelwano