ISIZULU

SARS CONSULTATION PAPER ON VAT MODERNISATION:

E-INVOICING, INTEROPERABILITY FRAMEWORK AND E-REPORTING

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Ukuziqhathulula: *Okuqukethwe yileli Phepha Lokubonisana kusekelwe ekuqondeni kwamanje kwabakwa-SARS uhlaka oluhlongozwayo lokushintshela i-VAT ohlelweni lwesimanje futhi iqhaza lababambiqhaza. Imibo kanye nezihlongozo kanye nokusetshenziswa kwezincomo ezichazwe kulephepha zingathuthukiswa ngemva kwezimfo zababambiqhaza, ukuhlaziywa kabanzi kanye nanoma imuphi umthetho osebenzayo noma izinqubo zezinqubomgomo.*

SARS
At your service

IPHEPHA LOKUBONISANA LAKWA-SARS NGOKUDLULISELWA KWE-VAT EZINQUBWENI ZESIMANJE: I-*E-INVOICING*, UHLAKA LOKUSEBENZELANA KANYE NE-*E-REPORTING*

Okuqukethwe

Ukufingqwa Kwamazwibela

Uphiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika (SARS) seluqale uhambo lwalo lweminyaka eminingi lokwenziwa kwesimanje okukhulunywa ngalo Kumbhalo Wokwazisa Ngokwenziwa Kwesimanje 3.0 e-SARS (SARS Modernisation 3.0 Whitepaper[1]). Ngaphansi kwalolu hlelo lwakamuva, inhlangano ifuna ukushintsha inkundla yayo yokusingatha intela ibe eyesimanje, ibe uhlelo olunobuhlakani, oluncike olwazini nolusebenza ngedijithali oluthuthukisa okwenziwa abakhokhintela, olukhuthaza ukuthobela umthetho ngokuzithandela futhi olusekela ukuphathwa ngesikhathi, ngaphandle kokufihla kanye nokubhekelela izingcuphe.

Ngokuvumelana nePhepha Lokuxoxa Ngokwenziwa Kwesimanje Kwentela Yentengo (VAT) ka-2023, iPhepha Lokubonisana Ngokwenziwa Kwesimanje Kwe-VAT liyingxenye ebalulekile Yohlelo olubanzi Lokwenziwa Kwesimanje. Liqhubekisela phambili ushintsho olusuka ekuphathweni kwe-VAT ngezimemezelo ezihlehlela emuva, kuya ku-*e-Invoicing* ehlelekile, ukusebenzelana kwezinhlelo, i-*e-Reporting* kanye nokuhlolwa kwe-VAT okuzenzekela ngokuqhubekayo, ngokuhamba kwesikhathi.

Ukwenziwa kwesimanje kwe-VAT kuyisinyathelo samasu sokuguqula uhlelo lwe-VAT lwaseNingizimu Afrika ngokwenza ukuphathwa kwe-VAT nokuthobela umthetho kwenzeke ngokuzenzekelayo. Umphumela ohlosiwe ukuthi ngokuhamba kwesikhathi kube nemodeli ye-VAT ye-*auto-assessment*, lapho abakhokhintela bethola khona ukuthi ukuthobela umthetho wentela "kuvele kuzenzekele" njengengxenye yezinqubo zabo zebhizinisi ezivamile, ngokwabelana no-SARS ngedatha ngendlela ebukhoma. Ngokuhlanganisa izinqubo ze-VAT nokuhlelwa kwezisetshenziswa zamabhizinisi (i-ERP), ukuphathwa kwezimali, ukukhishwa kwama-invoyisi, nezinhlelo zokukhokha, le modeli entsha ihlose ukunciphisa ukufakwa kwamaphepha entela mathupha namaphutha, kusheshiswe izimbuyiselo ze-VAT, futhi kuncishiswe kakhulu isidingo sokuhlolwa kwamabhuku nokuqinisekisa okwenzeka kamuva.

[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.*

Amathuluzi athuthukile Obuhlakani Bokwakhiwe (advanced AI) nezibalo azosebenza ekusithekeni ukuze ahlaziye idatha yalo lonke uchungechunge lwezinsiza ukuze kutholakale ukungqubuzana kwezinto nezingcuphe, okuyosiza u-SARS ukuba athungathe ukukhwabanisa nokungathobeli umthetho kungakephuzi futhi nezinyathelo zokungenela ezimweni eziyingcuphe enkulu.

Uhlelo lwe-VAT oluhlongozwayo lwakhelwe phezu kwezinsika ezintathu ezisemqoka: i-e-Invoicing, Uhlaka Lokusebenzelana Kwezinhlelo (IF), ne-*e-Reporting*. Lezi zingxenye zizokwakha imodeli ye-*Decentralised Continuous Transaction Control and Exchange* (DCTCE). Le modeli izobizwa ngokuthi "Imodeli Ye-VAT Edijithali" kusukela lapha kuqhubeke. Le modeli ibhekwa njengenqubo ephambili ngokwandayo emhlabeni wonke. Ngokuhamba kwesikhathi, izokwakha indawo eyakhelwe ukuthobela umthetho ethuthukisa ukuqiniseka, inciphise umsebenzi, ivale isikhala se-VAT futhi ikhuthaze ukuthobela i-VAT ngokubambisana, ngesikhathi esibukhoma.

Imodeli Ye-VAT Edijithali ehlongozwayo ihlose ukuveza izifundo zamazwe ngamazwe futhi ihlangabezane nezidingo zaseNingizimu Afrika ngokulinganisa ukuthobela intela okuqinile nokwenza kube lula ukuqhuba ibhizinisi. Izinzuzo ze-*e-Invoicing*, i-*IF* ne-*e-Reporting* zihlanganisa isimo esingcono kubakhokhintela, izinzuzo kwezomnotho kanye nendlela eqinile yokuphathwa kwentela nokuqoqwa kwemali okuthuthukile, ukukhwabanisa okunciphile, kanye nokungafihlwa kwezinto okungcono.

Imodeli Ye-VAT Edijithali izokwethulwa ngezigaba, kuqalwe ngohlelo lokuqala, bese kulandela ukusetshenziswa kwayo ngokuzithandela nangesibopho. Uhlelo oluzolandelwa ekwethulweni kwayo ezimbonini noma emikhakheni ethile yomnotho lungase lushintshe kuye ngokuthi kulula kangakanani ukwamukelwa kwalo, izingcuphe zokungayithobeli, izinkomba zezikhala ze-VAT kanye nezinye izici. Impumelelo izodinga ukwethulwa okufanele, usizo kanye nokushintshwa kwezinqubo zokuphatha zakwa-SARS nabo bonke ababambiqhaza.

Ngokuhambisana nenhloso yamasu ka-SARS yokusebenza nababambiqhaza ukuze kuthuthukiswe uhlelo lwentela, Leliphepha Lokubonisana limema bonke ababambiqhaza ukuba babambe iqhaza ngokuzimisela ekwakheni uhlelo lwe-VAT olusezingeni eliphezulu eNingizimu Afrika. Ifuna ikakhulukazi imibono yababambiqhaza ngokwakhiwa kweModeli ye-VAT Edijithali, isu lokuyethula ngezigaba, ukulungela kwabakhokhintela, abahlinzeki be-*software* nabalamuli; izindleko, izingcuphe nezinzuzo zokusetshenziswa kwayo, kanye nokuphathwa, imithetho nezivikelo ezidingekayo ukuze kwakhiwe uhlelo lukazwelonke lwe-VAT Edijithali oluthembekile.

Isahluko 1: Isingeniso Nomongo

Ukwenziwa kwesimanje kwe-VAT kugqugquzelwa yinhloso yokuthuthukiswa okwenziwa abakhokhintela njengesiqalo samasu. Umgomo ukwakha uhlelo lwe-VAT olungenazo izihibe, oluhlakaniphile lapho "intela imane izenzekele nje". Ngaphansi kwendlela enesisekelo senkundla, u-SARS uzoxhumana ngokushelela nezinqubo ezivamile zezinhlelo zebhizinisi. Abakhokhintela abathobela umthetho ngeke bayizwe nenqubo yokuthobela i-VAT ngoba isebenza ngokuzenzekelayo ngesikhathi beqhuba ukuthengiselana kwabo okuvamile kwebhizinisi. Lolu shintsho lunobuchwepheshe futhi luyinzuzo ngoba abakhokhintela bazosebenzelana no-SARS okulula ukuxhumana naye, otholakalayo, ongenzeleli futhi osimeme.

Iziphathimandla zentela emhlabeni wonke zisuka ekuqinisekiseni okwenziwa ngemva kokufakwa kwamaphepha entela ziya kumamodeli okuthobela umthetho asekelwe kudatha asebenzisa idatha enohlaka yokuthengiselana eduze nesikhungo semisebenzi yezomnotho. I-*e-Invoicing* nokubika kwedijithali kuthuthukisa iqophelo ledatha, okunciphisa ukucubungula ngokuphindelela futhi okuthuthukisa ukutholwa kokukhwabanisa. Lokhu kwenza ohulumeni bakwazi ukweseka izimakethe ezisebenza ngokushelela, ezincintisanayo nezingafihli lutho.

Isahluko 2: Inhloso Nomgomo

Iphepha Lokubonisana limema imibono eqinisekile yababambiqhaza ngesihlongozo sokuphathwa kwe-VAT ngendlela yesimanje eNingizimu Afrika. Inhloso yayo ukusiza ukubonisana okunolwazi, kwakhiwe ukuqonda okufanayo, kuhlolwe izinqumo ezisemqoka zenqubomgomo nokwakhiwa kwezinhlelo, futhi kuqoqwe imininingwane ewusizo ezokwenza u-SARS abe uhlaka lokuphathwa kwe-VAT lwesimanje, olusebenzayo nolufaka wonke umuntu.

Ukwenziwa kwesimanje okuhlongozwayo kugxile ohlelweni lwe-*e-Invoicing,* i-*IF* ne-*e-Reporting*. Lolu hlelo luhlose ukuthuthukisa okwenziwa abakhokhintela, lusekele ukuthobela umthetho okuphumelelayo, luvumele ukugcwaliswa kusengaphambilini kwamaphepha entela e-VAT, futhi lubeke isisekelo se-VAT se-*auto-assessment* ngokuvumelana nombono wamasu ka-SARS wokuthi "intela iyezenzekela nje" ngokuhamba kwesikhathi.

Leli phepha lifuna imibono yababambiqhaza ngemodeli ehlongozwayo, indlela yokuyethula, ukulungela ukusebenza kwayo, izindleko, izingcuphe, izinzuzo nezimfuneko zokuyisebenzisa. Inhloso ukuthola imibono eyakhayo, esebenzisekayo nenobufakazi ezosekela ukuthuthukiswa kwenqubomgomo, imodeli nenqubo yokuyisebenzisa.

Isahluko 3: Isitatimende Sokwenziwa Umkhokhintela

Ukwenziwa kwesimanje kwe-VAT kuveza okuzokwenziwa umkhokhintela esikhathini esizayo lapho ukuthobela i-VAT kwenzeka ngokushelela, ngokuhlakanipha futhi ngendlela ezenzekelayo, njengengxenye evamile yokwenza ibhizinisi emnothweni osebenza ngedijithali. Ngemizila evikelekile, esebenzelanayo, idatha yama-invoyisi ehleliwe ihamba ngokuzenzekelayo phakathi kwezinhlelo zamabhizinisi no-SARS, okunciphisa ukubukezwa kwezibalo mathupha, ukuthumela amaphepha ngokuphindaphindiwe kanye nokuhlolwa kwamabhuku isikhathi sesidlule. Abakhokhintela bazuza ngokucaca okukhudlwana, ubulula nokwethembana, okuhambisana nokubonakala bukhoma kwezikweletu ze-VAT, izimbuyiselo nesimo sokuthobela umthetho. Imisebenzi evamile yokuphatha yenziwa ibe lula ngokuqinisekiswa okulawulwa yizinhlelo nezinqubo ezizenzekelayo, okunciphisa amaphutha emnyombweni wawo, okuthuthukisa ukuqiniseka kanye nemiphumela esheshayo, ebhekelela izingcuphe.

Isahluko 4: Amazwibela Okuphathwa Kwe-VAT Kwamanje Nezithiyo Ezibalulekile

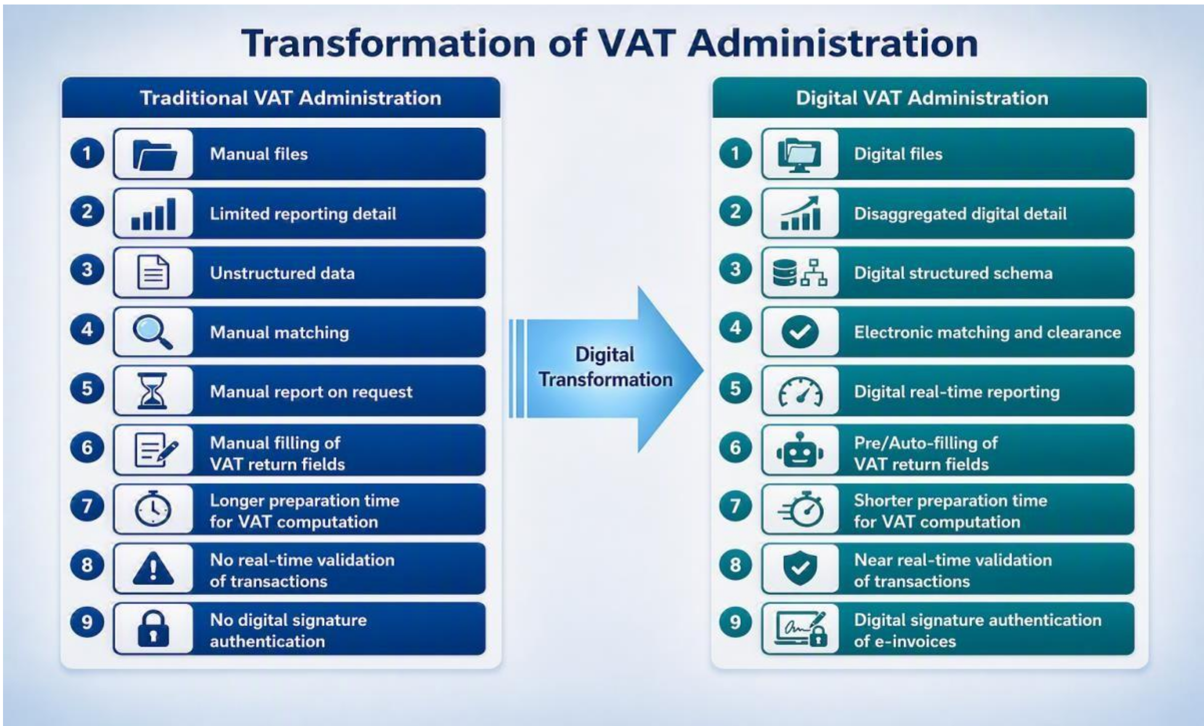
I-VAT eNingizimu Afrika iphathwa njengentela yokuzihlaziya komuntu esekelwe endleleni yesikweletu se-invoyisi kuyo yonke inqubo ye-VAT, kusukela ekubhalisweni nasekukhishweni kwama-invoyisi kuya ekufakweni kwamaphepha entela, izinkokhelo, imbuyiselo, ukuqinisekisa/ukuhlolwa kwamabhuku, ukuxazululwa kwezingxabano nokusulwa ekubhalisweni. Nakuba ezinye izingxenye zohlelo, njengokubhalisa, ukufaka amaphepha entela nokukhokha, zenziwe zaba yidijithali, uhlaka lwamanje lusathembele kakhulu kudatha yama-invoyisi angenahlelo, izinhlelo ezingaxhumene kanye nokuphathwa mathupha.

U-SARS usebenzisa imodeli eyandulela ukuhlolwa kwamabhuku ukuze aqinisekise ukufakwa kwe-VAT ngaphandle kokubonakala okucacile kwemisebenzi yokuthengiselana kuze kube yilapho amaphepha entela esefakiwe. Lokhu kuholela ezindlekweni eziphezulu zokuthobela umthetho, umthwalo omkhulu wokuphatha, ukuqinisekisa okubanjezelwe nezimbuyiselo kubakhokhintela, kanye nekhono elinciphile lokuthi u-SARS asingathe izingcuphe zokuthobela umthetho, ukukhwabanisa nesikhala se-VAT ngendlela ephumelelayo.

Isahluko 5: Imodeli Ehlongozwayo – Impilandawonye Ye-VAT Edijithali

Imodeli ehlongozwayo ifaka ukuthobela i-VAT enqubweni evamile yokusebenza kwebhizinisi ngokuvumela ukushintshana okuphephile, okuqhubekayo nokubikwa kwedatha yokuthengiselana ngohlelo lwe-*e-Invoicing*, i-*IF* ne-*e-Reporting*. Ngokuhlanganisa le datha nolwazi olufanele oluvela ngaphandle, u-SARS uzokwazi ukwakha uhlelo lwedatha oluthembekile olusekela ukuhlaziya i-VAT okuqhutshwa Ubuhlakani Bokwakhiwe (AI), ukuveza amaqiniso kubakhokhintela nokungenelela okuqondiswe kakhulu ekuhlukeni kwemithetho, ukuchezuka kuyo nokuziphatha okuyingcuphe enkulu.

Ukusetshenziswa Kwemodeli ye-VAT Edijithali kuzodinga izinguquko ezimbalwa ezibalulekile noshintsho ezinqubweni zolwazi lwebhizinisi, ezibonIswe ethebuleni elingezansi:



Ithebula 1: Ukushintsha Kokuphathwa Kwe-VAT

U-SARS uhlongoza imodeli yesimanje yokuphathwa kwe-VAT eyakhelwe phezu kwezinsika ezintathu ezihlanganisiwe: i-e-Invoicing, i-*IF* ne-*e-Reporting*. Ngaphansi kwale modeli, idatha yokuthengiselana kwe-VAT ihamba ngokuvikelekile futhi cishe bukhoma phakathi kwabathengisi, abathengi, abahlinzeki bezinsizakalo kanye no-SARS, okuzovumela ukuqinisekiswa emthonjeni wedatha, ukubonakala okuthuthukisiwe kulo lonke uchungechunge lwezinsizakalo nokuthotshelwa okuqhubekayo kwe-VAT ngokuzenzekelayo. Imodeli isekela ushintsho olusuka ekuhlolweni kwamabhuku okwenziwa kamuva kuya ekwengameleni okusekelwe ezintweni ezingathintwa umthetho, lapho u-SARS esebenzisa khona idatha ethembekile yokuthengiselana ezogcina isekela i-*auto-assessment* ye-VAT kuyilapho ilondoloza amalungelo omkhokhintela okuqinisekisa noma okushintsha imiphumela.

Lolu hlelo olusha lufaka izilawuli zokuthengiselana ngokuqhubekayo (i-CTC) ezisebenzisa izindlela zokufinyelela zenethiwekhi ukushintshanisa imiyalezo yedatha, lapho idatha ye-*e-Invoice* iqinisekiswa futhi yabiwe cishe bukhoma njengoba kwenzeka ukuthengiselana.

Yini i-*e-Invoice*?

I-*e-Invoice*[2] yi-invoyisi yentela ehlelekile, efundwa ngomshini, esebenzisa imodeli yedatha enqunyiwe, ekhishwa, idluliswe, futhi yamukelwe ngefomethi ehleliwe yama-elekthronikhi evumela ukuthi icutshungulwe ngokushelela, ngokuzenzekelayo nangendlela yama-elekthronikhi ifakwe ezinhlelweni zokuphathwa kwezimali ne-ERP. Akuyona nje i-PDF, isithombe esiskeniwe noma idokhumenti ethunyelwe nge-imeyili. Kufanele ibe nezakhi zedatha ezijwayelekile ezivumela ukuqinisekiswa, ukuqhathaniswa, ukufakwa ezinhlelweni zezimali nokubikwa kwe-VAT.

Ama-*e-Invoice* kufanele ahambisane nemithetho/nemigomo ye-*e-Invoice* (isib., i-*EN16931 CIUS, UN/CEFACT Cross-Industry Invoice*, noma *i-Peppol PINT BIS*), nezimfuneko zama-*e-Invoice* ezishaywe umthetho ngeZimiso ezizohlongozwa. Phakathi kokunye, imininingwane yezobuchwepheshe ehlongozwayo izobhekelela okungenayo intela, izinsiza ezibhekelwe kanye nokwabiwa kwazo.

Idatha ye-*e-Invoice* ingaba yisethi yedatha ekhethekile esikhishiwe kuma-*e-Invoice*, ethunyelwe ngemiyalelo yama-elekthronikhi ngumkhokhintela; ama-*e-Invoice* uqobo; noma inhlanganisela yalezi zinto.[3] Ukuze ibhekwe njengedokhumenti yokuqala ngokuvumelana nomthetho wentela, i-*e-Invoice* kufanele ibe nalo lonke ulwazi olunqunyiwe njengoba kuchazwe emthethweni wentela, wezentengiso, wokuphathwa kwezimali, nokuncintisana kanye nakumithethonqubo. Futhi ama-*e-Invoice* kufanele ahambisane nemithethonqubo eqondene nomkhakha womsebenzi womhlinzeki.

Kulindeleke ukuthi le *e-Invoice* yokuqala/umyalezo wama-elekthronikhi uyoba yidokhumenti evamile yobufakazi efana nobufakazi besikweletu se-VAT ohlangothini lomphakeli, kanye nokudonswa kwe-VAT ohlangothini lomamukeli.

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2 Kusebenza ezazisweni ze-e-debit neze-e-credit.

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

Futhi iwumyalezo wama-elekthronikhi wohlelo lokuphathwa kwezimali lohlangothi ngalunye, oluqopha futhi lugunyazwe inzuzo yomthengisi namanani ezindleko zomamukeli.[4]

Imininingwane ye-VAT ngokuvamile engayidingi i-invoyisi futhi engangeni ngaphansi kwemfuneko ehlongozwayo ye-*e-Invoicing*, njengezinsiza ezinqunyiwe, izinsiza eziqondene nomkhakha nezimali ezidonswayo, izocatshangelwa ngokukhethekile ngesikhathi sokubonisana nenqubo eningiliziwe yokufuna izisombululo.

Yini Uhlaka Olusebenzisanayo (IF)?

I-*IF* iwuhlelo oluhlukanisiwe lokuthumelelana imiyalezo ngenethiwekhi yabahlinzeki bezinsizakalo, olufana nabahlinzeki abahlinzeka nge-inthanethi noma nge-imeyili. Ukuze kugqugquzelwe ukudilivwa, ukuqinisekiswa, ukugunyazwa, ne-*e-Reporting* (lapho kudingeka khona) ye-*e-Invoice* phakathi komthengisi/nomkhiphi kanye nomthengi/nomamukeli, i-*IF* ihlanganisa izinhlelo zobuchwepheshe bolwazi (IT) zabantu abathintekayo. I-*IF* ixhumanisa abathengisi/abakhiphi nabathengi/abamukeli ngezinqubomgomo, imithetho, imihlahlandlela nohlaka lwamanathiwekhi (uma lukhona) olusiza ngokushintshanisa ngama-*e-Invoice*, idatha yokweseka nemiyalezo ngendlela ejwayelekile nehambisana nomthetho.

Imibandela emithathu elandelayo ibalulekile ukuze i-*IF* iphumelele:

a) Ukusebenzelana kwezinhlelo: Ukusebenzelana kufanele kube khona kungakhathaliseki indawo ye-IT ye-*e-Invoicing* yabakhokhintela noma isisombululo se-*e-Reporting*. Ngokwesibonelo, amakheli enethiwekhi asetshenziswa abahlinzeki bezinsizakalo nabanye ababambiqhaza kufanele atholakale kalula ukuze kuqinisekiswe ukushintshisana okuthembekile nokuvikelekile.

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

b) Ukuvikeleka: ukuze kugcinwe ukwethembeka nokuvikeleka, ukuxhumana kule nethiwekhi kufanele kugcine kubabambiqhaza abaqinisekisiwe (okungukuthi, umthengisi/umkhiphi, umthengi/umamukeli, isiphathimandla sezentela, kanye nabahlinzeki bezinsizakalo abagunyaziwe nabaqinisekisiwe).

c) Imithetho: uhlaka luchaza imithetho yama-*semantic* akha isethi eyinhloko yezakhi zedatha ye-*e-Invoice* ezifanele ukuthengiselana okuningi kwezinsiza. Ama-*e-Invoice* kufanele abhalwe ngokwe-*syntax* edingekayo futhi athulwe ngokwemithetho ebekiwe yezivumelwano zokudluliswa kwemiyalezo. Ukudilivwa kwama-*e-Invoice* kufanele kwenziwe ngezindlela namamodeli ahlukahlukene okusebenza.[5]

Ababambiqhaza ababalulekile ku-*IF* yilaba:

- Umthengisi/Umkhiphi.
- Umthengi/Umamukeli.
- Umhlinzeki wezinsizakalo woMthengisi/woMkhiphi noma indawo yokuxhuma.
- Umhlinzeki wezinsizakalo woMthengi/woMamukeli noma indawo yokuxhuma.
- Umhlinzeki wezinsizakalo wegunya lentela noma indawo yokuxhuma.

Abahlinzeki bezinsizakalo bagqugquzela ukwabelana ngokuphepha nangokwethembeka kwama-*e-Invoice* nge-*IF.* Futhi bahlola nokuthi imiyalezo ithunyelwa futhi yamukelwe ngendlela efanele kuyilapho behlinzeka nezinsiza ezengeziwe. Lezi zinsiza kungaba ukuguqula/ukuhlanganisa idatha nokuqinisekisa ukuthi amadokhumenti ahambisana nemithetho nemibandela ebekiwe. Ngokwesibonelo, abahlinzeki bezinsizakalo bangakwazi ukwenza imvume eseceleni (ukuqinisekisa) ye-*e-Invoice* kanye nemvume ekabili (ukubikwa okwenziwa umkhiphi nomamukeli) yedatha ye-*e-Invoice*, okusho. Abathengisi/abathengi kanye nesiphathimandla semali bangakhetha ngokukhululekile abahlinzeki babo bezinsizakalo.

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

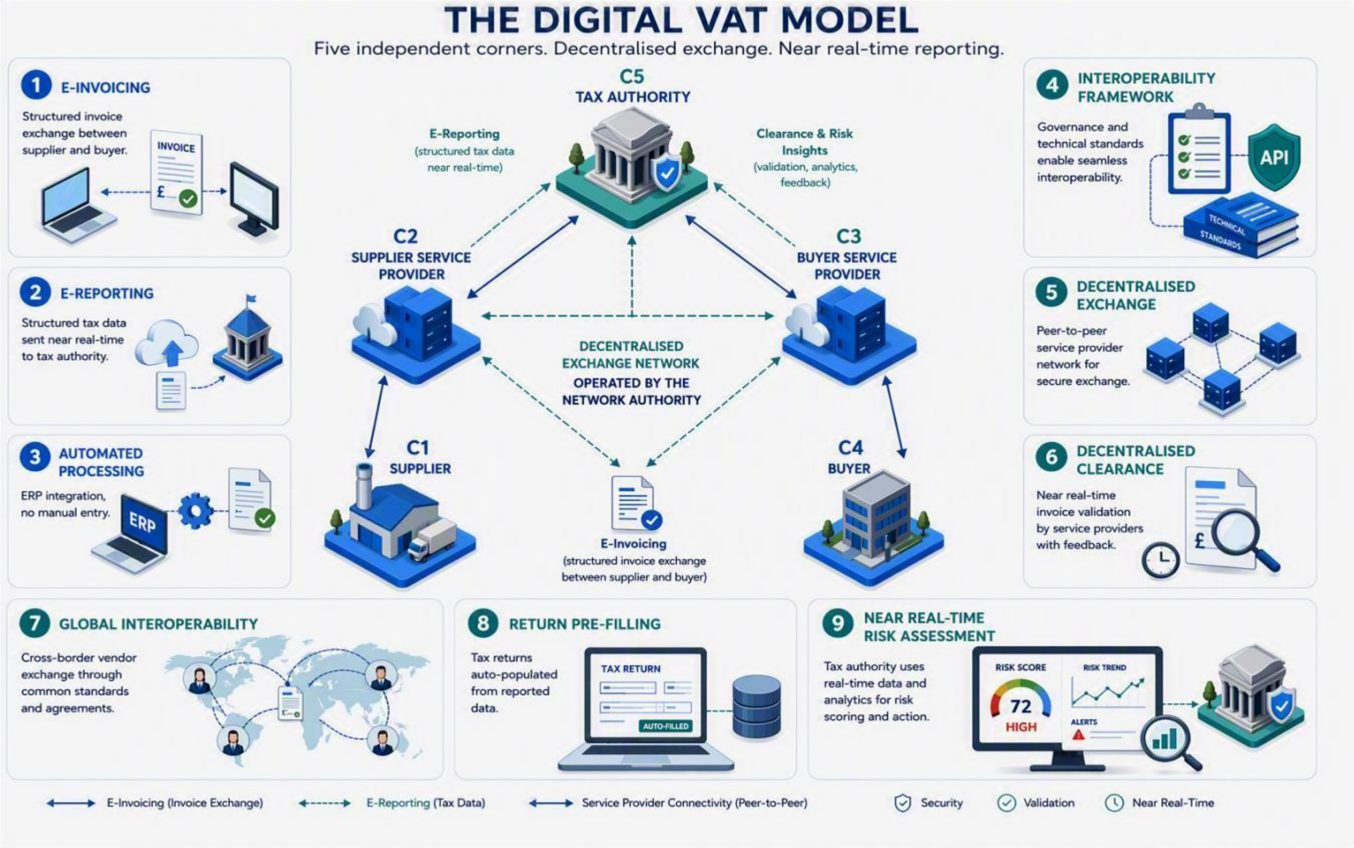
Inzuzo enkulu ye-*IF* ehlukanisiwe ukuthi iqeda ingcuphe yokuhluleka kohlelo emkhakheni owodwa kuphela. Ngokungafani namamodeli ayinhloko okudluliswa kolwazi, kunabahlinzeki bezinsizakalo abaningi abathintekayo, futhi uma kuhluleka oyedwa, abanye bayaqhubeka benza imisebenzi yabo. Enye inzuzo ukuthi isiphathimandla sentela singakhetha ukuthola ingxenye yedatha ehlobene nentela kuphela yomyalezo we-*e-Invoice* Ephelele, ngemva kokuthi abahlinzeki bezinsizakalo beqinisekise ikhwalithi yedatha nokuthobela umthetho. Iziphathimandla zentela nazo zidinga ukuzihlanganisa nokusekela abahlinzeki bezinsizakalo kuphela, futhi akudingeki ukuthi zizihlanganise nomthengisi ngamunye. Abahlinzeki bezinsizakalo baphatha ingxenye enkulu yezinsiza zokuhlanganiswa nokwesekwa kwamakhasimende abo.

Yini i-*e-Reporting*?

I-*e-Reporting* uhlelo lwedijithali oluthumela idatha yama-*e-Invoice* ngokuzenzekelayo kuziphathimandla zentela. Kunezinhlobo ezihlukene ze-*e-Reporting*, njengenqubo yangemumva kocwaningo ne-CTC, ezingase zisebenzise izinqubo ezihlukene zokugunyaza nokucobelelana ngedatha.

I-*e-Reporting* nge-CTC iyindlela yokubika efaka idatha ye-VAT yokuthengiselana, ebandakanya idatha ye-*e-Invoice,* ezothunyelwa ngama-elekthronikhi kuziphathimandla zentela ngaphambi nje, ngesikhathi, noma ngemva nje kokucobelana kwangempela kolwazi phakathi komthengisi nomthengi. I-CTC ihlanganisa izindlela zokubika cishe ezibukhoma, kanye nokusetshenziswa kwedatha ekhishwe ezinqubweni ze-*e-Invoicing*. Isebenzisa futhi isizana ne-*e-Invoicing* futhi idinga ukuthi abakhokhintela badlulise yonke idatha ye-VAT evela ezinhlelweni zabo zokuphathwa kwezimali. Ngokufaka enye indlela yokuthumela ulwazi ku-*IF*, i-e-Reporting eya kuziphathimandla zentela ingathunyelwa nge-*IF.*

Imodeli ye-VAT eDigithali iboniswe esithombeni esingezansi:



Isithombe 1: Imodeli ye-VAT Edijithali

Izindima Nemisebenzi Yombambiqhaza Ngamunye Kumodeli Ye-VAT Edijithali:

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a) Ikhona Lokuqala (C1): Umthengisi/Umkhiphi

- U-C1 kufanele akhiphe i-*e-Invoice* ku-*software* yakhe yokuphathwa kwezimali ngendlela yedijithali. Lokhu kusho ukuthi u-C1 kufanele abe ne-*software* yokuphathwa kwezimali ekwazi ukukhipha (ukwamukela nokucubungula ngokuzenzekelayo) i-*e-Invoice,* ngokuvumelana nencazelo entsha efaka imithetho ye-IT ne-VAT. Kulesi sigaba i-*e-Invoice* ibizwa ngokuthi i-*e-Invoice* engakagunyazwa.
- U-C1 kufanele akhethe, aqoke futhi enze isivumelwano nomhlinzeki wezinsizakalo ze-*IF* ogunyaziwe, Ikhona Lesibili (C2), ohlwini olushicilelwe Isiphathimandla Senethwekhi.

- U-C1 kufanele athobele imithetho nemigomo Yesiphathimandla Senethwekhi.
- U-C1 kufanele athumele i-*e-Invoice* ku-C2 ngedijithali cishe bukhoma ukuze igunyazwe futhi iqinisekiswe.

b) U-Corner Two (C2): Umzila

- U-C2 kufanele kube umhlinzeki wezinsizakalo oqinisekisiwe owagunyazwa Isiphathimandla Senethwekhi.
- U-C2 kufanele enze isivumelwano no-C1 futhi abe nobuchule obudingekayo be-IT bokwamukela ama-e-Invoice avela ku-C1, enze isigunyazo nesiqinisekiso esizimele, futhi adlulisele i-*e-Invoice* egunyaziwe Kukhona Lesithathu (C3) Nakukhona Lesihlanu (C5) ngenethiwekhi ye-*IF*. Lokhu kubandakanya ukusebenzisa izimiso zobuchwepheshe ezibekiwe kanye nezimfuneko zomthetho ze-VAT bukhoma. Uma ukuqinisekiswa kuphumelela, i-*e-Invoice* iyaqinisekiswa bese idluliswa, uma kungenjalo iyenqatshwa futhi ibuyiselwe ku-C1 ukuze ilungiswe iphinde ithunyelwe. Le nqubo iqinisekisa ukuthobela umthetho lapho idatha iqala khona futhi iqeda ama-invoyisi entela angagunyaziwe.
- U-C2 uzokwenza isivumelwano Nesiphathimandla Senethwekhi, futhi izibopho nomsebenzi wakhe zizolawulwa yisivumelwano sokuhlinzekwa kwezinsizakalo.

c) Ikhona Lesithathu (C3): Umzila

- U-C3 kufanele kube umhlinzeki wezinsizakalo oqinisekisiwe, ogunyazwe Isiphathimandla Senethwekhi.
- U-C3 kufanele enze isivumelwano no-C4 futhi abe nobuchule be-IT obudingekayo futhi axhunywe kunethiwekhi ye-*IF* ukuze amukele ama-*e-Invoice* avela ku-C2 futhi enze isiqinisekiso esizimele sama-*e-Invoice* egameni lomamukeli, Ikhona Lesine (C4). Uma ukuqinisekiswa kuphumelela, u-C3 udlulisela i-*e-Invoice* bukhoma ku-C4 naku-C5 futhi athumele isiqinisekiso ku-C2. Uma ukuqinisekiswa kwehluleka, i-*e-Invoice* ibuyiselwa ku-C2 ukuze ilungiswe futhi iphinde ithunyelwe.
- U-C3 uzokwenza isivumelwano Nesiphathimandla Senethwekhi, futhi izibopho nomsebenzi wakhe zizolawulwa yisivumelwano sokuhlinzekwa kwezinsizakalo.

d) Ikhona Lesine (C4): Umthengi/Umamukeli

- U-C4 kufanele akhethe, aqoke futhi enze isivumelwano nomhlinzeki wezinsizakalo ze-IF ogunyaziwe, u-C3, ohlwini olushicilelwe Yisiphathimandla Senethwekhi.
- U-C4 wamukela i-*e-Invoice* eqinisekisiwe evela ku-C3 futhi kufanele ibe nobuchule be-IT bokwamukela, ukucubungula nokuphendula ama-*e-Invoice* ohlelweni lwakhe lokuphathwa kwezimali, kubandakanye ukubonisa isimo se-VAT salokho okutholiwe. I-*e-Invoice* icutshungulwa ngokuzenzekelayo, ngemva kwalokho u-C4 athumele impendulo ku-C3 eqinisekisa ukwamukelwa nokusingathwa kwe-VAT ngokuphathwa kwezimali (isib., ukuthi yamukelwe ngokuphelele, ngokwengxenye noma ayifunwanga). U-C3 ube esedlulisela i-*e-Invoice* nesimo se-VAT ku-C5, okuyingxenye yenqubo ekabili yokuqinisekisa lapho i-*e-Invoice* eqinisekisiwe ibikwa khona ku-C5 yibo bobabili u-C2 no-C3.
- U-C4 kufanele athobele imithetho nemigomo Yesiphathimandla Senethwekhi.

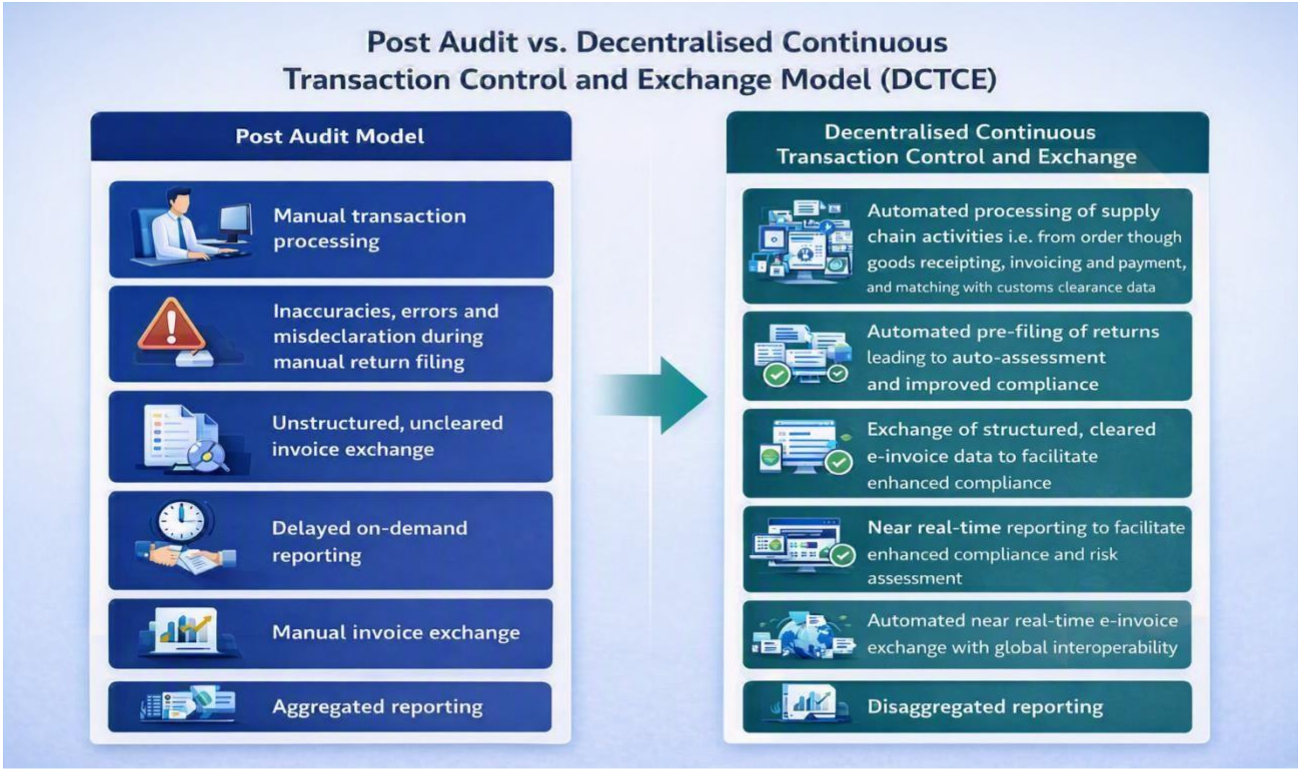
e) Ikhona Lesihlanu (C5): Umzila Weziphathimandla Zentela

- U-C5 umhlinzeki wezinsizakalo okhethelwe u-SARS. U-C5 uzothola yonke idatha yokuthengiselana kwe-VAT yabakhokhintela (umthengisi (C1) nomamukeli (C4)), evela ku-C2 no-C3. Le datha izobikwa ku-SARS ukuze isetshenziselwe ukusingatha nokucubungula izingcuphe. Le datha izosiza u-SARS agcwalise amaphepha entela ye-VAT kusengaphambili (ekugcineni okuyoholela ku-*automatic assessment* ye-VAT), okufanele aqinisekiswe noma ahlelwe ngumkhokhintela ukuze alondoloze umgomo wokuzihlola.
- U-C5 kufanele axhumane nabo bonke abahlinzeki bezinsizakalo abasebenza ngaphakathi kwe-*IF.*
- U-C5 uzokwenza isivumelwano Nesiphathimandla Senethwekhi, futhi izibopho nokusebenza kwakhe zizolawulwa umthetho wentela kanye/noma yisivumelwano sokuhlinzekwa kwezinsizakalo.

Isahluko 6: Izinzuzo Zemodeli ye-VAT Edijithali

1) Kubakhokhintela, inciphisa umsebenzi wokuthobela umthetho, ithuthukisa ukunemba, isheshisa izimbuyiselo, futhi igcizelela izinqubo ze-VAT ezinhlelweni zebhizinisi, okunikeza ukubonakala nokuqiniseka okukhulu bukhoma.
2) Emnothweni, isiza ukuvala isikhala se-VAT, yenza kube lula ukwenza ibhizinisi, ivumele ukuhlanganiswa kwedijithali nokusebenzisana okubanzi ngaphakathi ezweni nasemhlabeni wonke futhi ithuthukise ukugqugquzelwa kohwebo.
3) Ku-SARS nakuhulumeni, iqinisa imiphumela yokuthobela umthetho ngedatha ebukhoma, ithuthukisa ukusebenza kahle ngokugxila emacaleni anezingcuphe eziphezulu ithuthukisa ukusebenza kahle kwezinsizakalo nokuveza izinto obala emkhakheni womphakathi, futhi ibeka isisekelo sokuphathwa okubanzi kwentela ngezindlela ezidijithali.
4) Imodeli ye-VAT Edijithali ishintsha kusukela ohlelweni lokuhlola amabhuku mathupha kamuva lube yindawo ethobela umthetho elawulwa ngedatha.

Ithebula elingezansi libonisa indlela Imodeli ye-VAT Edijithali ezobazuzisa ngayo abakhokhintela no-SARS.



Ithebula 2: Ngemumva Kocwaningo uma kuqhathaniswa ne-DCTCE

Isahluko 7: Amathrendi Omhlaba Nezifundo Zamazwe Ngamazwe[6]

I-*e-Invoicing* ne-*e-Reporting* kuyanda emhlabeni wonke, futhi amazwe esebenzisa izindlela ezihlukene zokufinyelela imigomo yokuthobela imithetho yentela.

Amazwe aseLatin America anjengeMexico, iBrazil neChile asebenzisa isiqinisekiso sama-*e-Invoice* bukhoma esiyisibopho kuwo wonke amabhizinisi. IMexico icubungula cishe ama-*e-Invoice* angamabhiliyoni ayi-10 ngonyaka, okwehlise ukukhwabanisa kakhulu. IMexico neChile zanciphisa isikhala sayo se-VAT ngamaphesenti angama-50. IBrazil yathuthukisa ukuthotshelwa komthetho ezweni lonke, ngoba manje kunamabhizinisi angaphezu kwezigidi ezingu-2.1 akhipha ama-*e-Invoice* futhi athungatha ukukhwabanisa ngokushesha.

[6] *OECD. 28 September 2022. Tax Administration Digital Transformation and Electronic Invoicing: Initial Findings. Ku-inthanethi: https://www.oecd.org/en/publications/tax-administration-3-0-and-electronic-invoicing_2ffc88ed-en.html.*

Le mpumelelo ikhombisa ukwanda kwenzuzo engatholakala ngezinguquko zedijithali.[7].

Amazwe aseYurophu agxile ku-interoperability. Umkhankaso we-VDA yase-European Union[8] (i-VAT eNkathini Yedijithali) uhlose ukuvumelanisa i-*e-Invoicing* nokubika kwedijithali kuwo wonke amazwe angamalungu ukuze kulwiwe nokukhwabanisa kwe-VAT futhi kwenziwe izinqubo ezisebenza kukho konke. Amazwe anjenge-Italy afuna isiqinisekiso sawo wonke ama-invoyisi aphakathi kwamabhizinisi (B2B) naphakathi kwamabhizinisi nabathengi (B2C) ngenkundla eyinhloko kusukela ngo-2019, okuholele ekwehleni okukhulu kwesikhala se-VAT kanye nokuthotshelwa komthetho cishe kuyo yonke imikhakha. I-France ihlela ukusebenzisa imodeli ezimele enezinsika ezinhlanu ku-B2B *e-Invoicing* nasekubikeni.

Amazwe ase-Asia anjenge-India asebenzisa inqubo enezigaba esekelwe emikhawulweni yenzuzo ukufuna i-*e-Invoicing* ngokuqhubekayo, okwenza kube lula ngamabhizinisi amancane namaphakathi ukuthobela umthetho.

I-China izama uhlelo olusha lwenkundla ehlanganisiwe ye-*e-Invoicing* futhi ikhulisa inani labayisebenzisayo kancane kancane.

I-United States (enohlaka lwentela oluhlukile olungenayo i-VAT) ayinaso isibopho se-B2B *e-Invoicing* kazwelonke kodwa iqhuba imikhankaso yokuqala yokuthumelelana ama-invoyisi emikhakheni ethile.

Isahluko 8: Uhambo Lokusebenzisa

Ukusebenzisa Imodeli ye-VAT Edijithali eNingizimu Afrika kuyoba inqubo eqhubekayo, efaka bonke ababambiqhaza ukuze kuqinisekiswe ukusimama, kulawulwe izingcuphe futhi kuvunyelwe ukufunda okuqhubekayo ngokubonisana, ukuthuthukiswa kwezinhlelo nokulungiselela ababambiqhaza nokwamukelwa kwabo. U-SARS uhlela uhambo lwezigaba lokwamukelwa kohlelo oluhlanganisa ukulungiselela, ukwakhiwa kwezisombululo, ukuqinisekiswa, imikhankaso emisha nokusetshenziswa ngokuqhubekayo kwezinhlelo, kanye

6 *OpenText. (2023). 2024 Guide to Global e-Invoicing Mandates. OpenText Position Paper.*

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

nokubamba iqhaza ngokuzithandela okusekela ukufunda nokulungisa uhlelo kusukela ekuqaleni.

Uhambo lokusebenzisa uhlelo luboniswe esithombeni esingezansi:

Isithombe 2: Uhlelo Oluphezulu Oluhlongozwayo

8.1 Isigaba 1: Ukulungiselela

Isigaba 1 sigxile ocwaningweni, ekuhlaziyweni nasekubonisaneni kabanzi nababambiqhaza ukuze kuthuthukiswe izinqubomgomo ezingakhethwa, kuhlaziywe ukuzilungiselela ngokwemikhakha futhi kusungulwe uhlaka lwezisombululo oluningiliziwe. Ukuzibandakanya kwasekuqaleni nezigungu zemboni, abahlinzeki bezinsizakalo nabathengisi kulindeleke ukuthi kuqale ngo-2026/2027 futhi kuqhubeke cishe izinyanga eziyi-12. Lesi sigaba sizohlanganisa nokushicilelwa kwemithethonqubo ye-VAT esahlongozwa.

8.2 Isigaba 2: Ukwakhiwa Kwesisombululo

Isigaba 2 sisungula futhi sakhe isisombulu se-VAT yesimanje nokubhekelela indawo yobuchwepheshe, yomthetho neyokuphatha. Sihlanganisa ukuchaza imithetho, izincazelo namamodeli okusebenza akhuthaza ukuxhumana, ukusebenzelana kwezinhlelo nokushintshana ngedatha, futhi kulindeleke ukuthi sithathe cishe izinyanga eziyi-12 ngo-2027/2028. Lesi sigaba sizohlanganisa nokusungulwa kwemithethonqubo ye-VAT.

8.3 Isigaba 3: Ukuqinisekisa (Ukuqinisekisa Iqophelo Eliphezulu)

Isigaba 3 siqinisekisa iqophelo lesisombululo endaweni yokuhlola elawulwayo enababambiqhaza abangamavolontiya ukuze kuqinisekiswe ukusebenza, kutholakale izinkinga ezingokoqobo futhi kuthuthukiswe izinqubo ngaphambi kokuqala komkhiqizo. Ukuhlola kuzogxila ekusebenzeni, ekuphumeleleni nasekulungeleni ukusebenza, futhi kulindeleke ukuthi kuthathe cishe izinyanga eziyi-6 ngo-2028/2029.

8.4 Isigaba 4: Umkhankaso Wokuqala

Isigaba 4 siqhuba umkhankaso wokuqala nababambiqhaza abangamavolontiya abavela emikhakheni eseqhulwini endaweni efuze ukukhiqiza ukuze kuhlolwe ukusebenza bukhoma futhi kuqinisekiswe ukuzilungiselela kusukela ekuqaleni kuya ekugcineni. Amaqembu e-IT azosebenzisana no-SARS nabahlinzeki bezinsizakalo ekuhloleni ukuze kusonjululwe izinkinga zobuchwepheshe. Izifundo ezitholakele zizosetshenziselwa ukulungisa kokugcina ngaphambi kokukhishwa kohlelo kabanzi, futhi lesi sigaba kulindeleke ukuthi sithathe cishe izinyanga eziyi-6 ngo-2029/2030.

8.5 Isigaba 5: Ukusetshenziswa Kohlelo Ngezigaba

Isigaba 5 sethula isisombululo ngezigaba, eziqondiswa yizibopho nemikhawulo yenzuzo, futhi zilawulwa umthamo wokuthengiselana, ukuzilungiselela kwemboni nezinto ezingokoqobo okufanele zicatshangelwe (kubandakanye nezinto ezingathinteki emkhakheni nemikhakha enengcuphe enkulu). Abakhokhintela abakhulu kulindeleke ukuthi baqale ngokuzithandela, kanti ukusetshenziswa kohlelo okuyimpoqo kuzokwethulwa kamuva. Ukubamba iqhaza ngokuzithandela kwanoma imuphi umkhakha noma ubukhulu bebhizinisi kuzotholakala kamuva. Uhlelo oluzolandelwa ekwethulweni kwayo ezimbonini noma emikhakheni ethile yomnotho lungase lushintshe kulesi sigaba kuye ngokuthi kulula kangakanani ukwamukelwa kwalo, izingcuphe zokungayithobeli, izinkomba zezikhala ze-VAT kanye nezinye izici. Ukusetshenziswa kulindeleke ukuthi kuqale ngonyaka wekhalenda ka-2030 futhi kuqhubeke cishe izinyanga ezingama-36.

Isigaba 5a: Abakhokhintela Abakhulu Namabhizinisi (B2B)

Isigaba 5a sibeka phambili abakhokhintela abakhulu namabhizinisi, ngenxa yezinhlelo zabo ezithuthukile namakhono amakhulu okwamukela i-*e-Invoicing*, ukuzihlanganisa nabahlinzeki bezinsizakalo nokuxhuma ku-IF. Ukwamukelwa ekuqaleni kulindeleke ukuthi kuvule izinzuzo eziza ngokuzenzekelayo futhi kukhuthaze ukwamukelwa kulo lonke uchungechunge lezinsizakalo.

Isigaba 5b: Ukusebenzelana Kwamabhizinisi Nohulumeni (B2G)

Isigaba 5b sandisa isisombululo ezikhungweni zikahulumeni ukuze kwamukelwe njengesibopho ama-*e-Invoice* okuthola izinsiza, kuthuthukiswe ukubonakala, ukulawula kanye nokungafihli izinto. Lo mkhakha ungase ubekwe eqhulwini kanye nokusetshenziswa kohlelo emabhizinisini amakhulu.

Isigaba 5c: Amabhizinisi Asafufusa, Amancane, Namaphakathi (B2B)

Isigaba 5c sidlulisela ukusetshenziswa kohlelo Emabhizinisini Asafufusa, Amancane Namaphakathi (ama-MSME). Yize izinzuzo zizinkulu, ukwamukelwa kuzokwenzeka kancane kancane eminyakeni embalwa ngenxa yokuhlukahluka kwesimo sengqalasizinda, okwesekwa ukwamukelwa okufanele nosizo.

Isigaba 5d: Ukusebenzelana Kwamabhizinisi Nabathengi (B2C)

Isigaba 5d sihlanganisa ukuthengiselana okubandakanya abakhokhintela abangabhaliselwanga i-VAT, amabhizinisi nabathengi abangabasebenzisi ukuze kuqiniswe ukubonakala kuwo wonke umnotho. Kungase kufakwe ugqozi lokukhuthaza ukwamukelwa nokuqinisekiswa kwama-invoyisi.

Isahluko 9: Umthelela ku-SARS Nakubabambiqhaza Nokuzibandakanya

U-SARS uphishekela iqhaza elihlanganisa bonke ababambiqhaza nokushintsha indlela yokuphatha ukuze kwesekwe Imodeli ye-VAT Edijithali, okuyoqinisekisa ukuthi imibono yababambiqhaza iletha ukwakhiwa nokusetshenziswa kohlelo lwe-VAT olusebenzayo oluhambisana nezimo zebhizinisi nomnotho ezingokoqobo. U-SARS uzoqinisekisa ukuthi Imodeli ye-VAT Edijithali isekelwa yimithetho ecacile, izinhlelo ezinokwethenjelwa, ukuvikeleka kwedatha, ukucutshungulwa bukhoma, ukugunyazwa kwabahlinzeki bezinsizakalo, ukulungela kwabakhokhintela, ukuqeqeshwa, ukuthungatha ukukhwabanisa, ukuvumelana kwezinhlelo ngapheseya kwemingcele, ukwesekwa kwezepolitiki nokubonisana nababambiqhaza.

U-SARS uyaqaphela ukuthi ukwamukelwa Kwemodeli ye-VAT Edijithali kuzodinga ukutshalwa kwezimali kwezobuchwepheshe, ukuhlanganiswa kwezinhlelo, ukuthuthukiswa kwezinqubo, ukulungela kwenhlangano kanye nezindleko zokusebenza ezihambisanayo. Izinga lalezi zindleko lizohlukahluka kuye ngobukhulu, ubunkimbinkimbi nezinga lokusimama kwezedijithali lombambiqhaza ngamunye. Okwenzeka emhlabeni kabanzi kubonisa ukuthi yize izindleko zokuqala uhlelo zingaba phezulu esikhathini esifushane, kungaba khona izinzuzo ezinkulu ngokuthuthukiswa kokusebenza kwezinhlelo ngokuzenzekelayo, ukuthobela umthetho kangcono, ukunciphisa umsebenzi wokuphatha, ikhwalithi yedatha engcono nokuphathwa kwentela okusebenza kangcono. U-SARS uzoqhubeka nokuxhumana nababambiqhaza kuyo yonke inqubo yokubonisana ukuze aqonde umthelela wezindleko futhi ahlole izindlela ezifanele zokweseka, ikakhulukazi abakhokhintela abancane nabasafufusa.

Ukuze kutholakale izinzuzo Zemodeli ye-VAT Edijithali, amaqembu ahlukahlukene ababambiqhaza kuzodingeka athathe izinyathelo ezithile futhi avumelanise izindlela asebenza ngazo. Ukwamukelwa ngempumelelo kwale modeli kudinga izinguquko ezihambisanayo kwezobuchwepheshe, ezinqubweni nakubantu.

9.1 Umthelela Wezomthetho

Ukwenziwa kwesimanje kwe-VAT kuzodinga ukusetshenziswa okuqhubekayo kohlaka lomthetho olucacile olusekela i-*e-Invoicing*, i-*IF* nezibopho zokwabelana ngedatha ezihambisana nalo, kanye ne-*e-Reporting*. Izichibiyelo zomthetho zihloselwe ukunikeza isiqinisekiso ngezindima, izibopho namalungelo ka-SARS, abakhokhintela nabahlinzeki bezinsizakalo, kuyilapho zivumela ukwamukelwa kohlelo ngokuzithandela ekuqaleni bese kuba yisibopho. Uhlaka luzoqondiswa yizimiso ezinhle zokusebenza zomhlaba wonke, futhi luzochaza imiqondo ebalulekile njengama *e-invoice*, izici ezisemqoka kuma-invoyisi, amamodeli edatha ezolimi, i-*syntax*, ukusebenzelana kwezinhlelo ne-*e-Reporting*. Futhi luzokweseka nemithethonqubo yama-*e-invoice* angancikile ebuchwepheshení, ahambisana nezinqubo zamazwe ngamazwe, asebenzisekayo, anciphisa izindleko futhi afanele ama-MSME nokuthengiselana kwezentengiso. Imithetho izosingatha imigomo, ukuvikelwa kwedatha, ukuqinisekiswa nokugunyazwa kwabahlinzeki bezinsizakalo, ubumfihlo nezimfuneko zokuphatha ezihlobene.

9.2 Umthelela Kwezobuchwepheshe Bolwazi (IT)

Incazelo Yemodeli ye-VAT Edijithali iyisinqumo esibucayi esizoqondisa ukukhethwa, ukusungulwa, ukuhlelwa nokulungiselelwa kwengqalasizinda ye-IT ne-*software* edingekayo ukuze kusetshenziswe lolu hlelo eNingizimu Afrika. Lesi sinqumo sizokwenziwa Isiphathimandla Senethwekhi ekhethwayo, i-*IF,* imithethonqubo ehambisanayo kanye nemiphumela yezinqubo ezifanele zokukhetha nokuthola izinsizakalo eziqedelwa u-SARS njengamanje.

Abakhokhintela kufanele baqinisekise ukuthi izinhlelo zabo zokuphathwa kwemali/ERP ziyahambisana nomthethonqubo omusha we-*e-Invoicing*. Lokhu kungase kudinge izibuyekezo ze-*software*, ukuthuthukiswa noma ukushintshwa kwezinhlelo. Amathimba e-IT kuzodingeka eseke ukuxhumana nabahlinzeki bezinsizakalo be-*IF* abakhethiwe ngezindlela zokuxhumana ezivikelekile futhi asebenzise izinyathelo ezidingekayo zokuvikelwa kwedatha ukuze kuvikelwe ubuqotho nobumfihlo bedatha edluliswayo.

Abathengi abangenalo ikhono elidingekayo le-*e-Invoicing* kuzodingeka bathuthukise noma bamukele i-*software* efanele yokuphathwa kwezimali, ye-ERP, noma yama-invoyisi, noma basebenzise abahlinzeki bezinsizakalo abagunyaziwe beMizila ukushintsha idatha yama-invoyisi ekhona ibe yifomethi efunekayo. Kubakhokhintela abancane, amaphothali abahlinzeki bezinsizakalo noma amathuluzi edijithali enziwe lula anganikeza indlela yezinguquko esebenzayo nehamba ngezigaba.

U-SARS uzophinde axhumane nabahlinzeki be-*software* ngamamodeli okubhaliselwe anamazinga ahlukene, ukuze kucatshangelwe izinhlelo ezixhaswayo noma ezingambi eqolo.

Ngenxa yokushintsha ngokwezigaba ekusetshenzisweni kwezinhlelo, izinhlelo ezindala nezintsha kungenzeka zisebenze ngokuhambisana emikhakheni ehlukahlukene kuze kube yilapho ushintsho seluqediwe.

9.3 Umthelela Kwezezimali Nasezinqubweni Zokuthobela Imithetho Yentela

Izimali zabakhokhintela, ukuphathwa kwezimali, neminyango yentela kuyodingeka ivumelanise izinqubo zayo zisuka ekufakweni kwamaphepha e-VAT ngezikhathi ezithile, mathupha kube ukunakekelwa okuqhubekayo kwezinqubo. Esikhundleni sokuqongelela idatha ekupheleni kwenyanga ukuze kufakwe amaphepha entela, azoshintshela ekwengameleni kancane kancane ukuqinisekiswa kwama-invoyisi ngokuzenzekelayo nokusingatha izimo ezingathinteki ezivezwa uhlelo bukhoma. Lokhu kudinga ukushintsha indlela imisebenzi efana nokubuyekeza ama-invoyisi, ukufayela amaphepha entela, nokugcina amarekhodi okuphathwa ngayo. Izilawuli zangaphakathi nazo zingase zishintshele ekusingatheni izinto ekuqaleni kule nqubo. Ngokuhamba kwesikhathi, indima yamaqembu ezezimali ingase ishintshe ukuze igxile kakhulu ekuqinisekiseni ikhwalithi yedatha nasekusingatheni izimo ezihlukile kunokwenza izibalo ezijwayelekile zokubala intela.

9.4 Umthelela Ekuzilungiseleleni Kwenhlangano Nasekuqeqesheni

Ukuphathwa koshintsho kuzoba yinto ebalulekile kubakhokhintela naku-SARS. Abakhokhintela kufanele bahlele ukuqeqesha abasebenzi ukuthi basebenze ngezinhlelo ezintsha ze-*e-Invoice* noma amaphothali abahlinzeki bezinsizakalo. Ukuxhumana okucacile ngaphakathi kwenhlangano kanye nezinqubomgomo ezibuyekeziwe kuzosiza ekwenzeni ushintsho olusuka kuma-invoyisi ephepha noma kuma-invoyisi ama-elekthronikhi luye ezinqubweni zedijithali ngokuphelele. Abakhokhintela bangaqoka amathimba amaphrojekthi ahlanganisa i-IT, ezezimali nemisebenzi yokuthobela umthetho ukuze basingathe ukuhlanganiswa kwezinhlelo futhi bahlele zonke izingxenye zebhizinisi ezithintekayo. Ukusebenzisana nezinhlangano zezimboni nokufunda kozakwabo nolwazi lwamazwe ngamazwe nakho kungasiza ekuzilungiseleleni.

9.5 Umthelela Kubahlinzeki Bezinsizakalo Abangabalamuli

Abahlinzeki bezinsizakalo abangabalamuli, njengabadayisi be-*software*, osontela nezigungu eziphethe eziqashelwayo, bangababambiqhaza nabo abazothinteka. Ukuzibandakanya kwabo ekwakheni lolu hlelo ngokubambisana kuyadingeka ukuze kuqinisekiswe ukuphatha, ukuqinisekiswa, ukwenganyelwa kwemithethonqubo, imithetho yesibopho nezilawuli zokuvikeleka ukuze isimo sisimame, kube nokwethembana nokungenzeleli ezimakethe kuyo yonke inethiwekhi. Lokhu kufanele kunciphise izithiyo zokwamukelwa kohlelo, kusabalalise imizamo yokusetshenziswa kohlelo lulonke, futhi kuvumele Imodeli ye-VAT Edijithali ukuba isebenze ngokoqobo.

9.6 Ukweseka Nokubambisana

U-SARS uzosebenzisa indlela ebandakanya wonke umuntu elinganisa izidingo zababambiqhaza nezibopho zika-SARS. Lokhu kuzosekelwa ukuzibandakanya kwasekuqaleni nokuqhubekayo namabhizinisi, osontela, izinkampani zama-*software* okuphathwa kwezimali, izigungu zemboni kanye neminyango kahulumeni efanele. Izithangami zasikhathi sonke zizonikeza ulwazi lwakamuva, ziqongelele imibono futhi zixazulule izinkinga. U-SARS uzibophezele ekusebenzeni nababambiqhaza nokubanikeza iqhaza. Ngokuhlela ngokucophelela, indlela yezigaba, ukubambisana nokwesekwa kwababambiqhaza, ukwamukelwe Kwemodeli ye-VAT Edijithali eNingizimu Afrika kungasingathwa ngendlela ekhulisa izinzuzo futhi inciphise ukuphazamiseka.

9.7 Amabhizinisi Amakhulu

Iningi labakhokhintela abakhulu selisebenzisa izinhlelo zesimanje ze-ERP noma zokuphathwa kwezimali futhi lisesimweni esihle sokuhola ekwamukelweni kohlelo ngokushesha. La mabhizinisi kuzodingeka athuthukise izinhlelo zawo noma i-*software* ukuze akwazi ukukhipha nokwamukela ama-*e-Invoice* ngefomethi edingekayo, futhi akhethe umhlinzeki wezinsizakalo ogunyaziwe kunethiwekhi ye-*IF* ukuze axhumane nozakwabo bezohwebo no-SARS. Ukwamukelwa Kwemodeli ye-VAT Edijithali kulo mkhakha cishe kuzoba ukuthuthukiswa kwezinhlelo esikhundleni sokwakha izinhlelo ezintsha ngokuphelele. Lokhu kuzobandakanya ukuhlanganisa uhlelo lwe-ERP/Lokuphathwa kwezimali nenkundla ekhethiwe yomhlinzeki wezinsizakalo, ukuhlola ukucobelelana ngedatha, nokuqinisekisa ukuthi izinqubo zangaphakathi ezifana nokukhokhelwa/ukwamukelwa kwama-akhawunti nezinqubo ze-VAT ziyashintshwa ukuze zisingathe ukuqinisekiswa kwama-invoyisi bukhoma nezimpendulo, okuzothatha indawo yezinqubo ezenziwa mathupha. Amabhizinisi amakhulu nawo kuzodingeka aqeqeshe amathimba ezezimali nawe-IT ngezinqubo ezintsha futhi uma kubhekwa ikhono lawo, kulindeleke ukuthi athole izinzuzo zokusebenza ngokushelela ngokushesha futhi asize ekukhuthazeni ukwamukelwa kohlelo ezinsizakalweni zawo.

9.8 Amabhizinisi Asafufusa, Amancane, Namaphakathi (MSME)

Ama-MSME angase abhekane nezinselelo ezinkulu ekwamukeleni Imodeli ye-VAT Edijithali ngenxa yokulinganiselwa kwe-IT nezisetshenziswa zezimali kanye namakhono. U-SARS uyakwazi lokhu futhi uhlela ukusekela lo mkhakha ngezinqubo ezifanele zokwethulwa nosizo. Ama-MSME kuzodingeka ukuthi kancane kancane asuke kuma-invoyisi ephepha, ama-*spreadsheet* noma ama-PDF athunyelwa nge-imeyili, aye ekukhishweni nasekuthumeleni ama-invoyisi ngedijithali, ngokwamukela i-*software* yokuphathwa kwezimali noma izisombululo zabahlinzeki bezinsizakalo. Amaphothali abahlinzeki bezinsizakalo noma amathuluzi edijithali enziwe lula anganikeza indlela esebenzayo yokushintsha, esekelwa ukusetshenziswa kohlelo ngokwezigaba, imihlahlandlela nosizo lwezethulo. U-SARS uhlose ukunikeza umhlahlandlela, imfundo, kanye nemizila yokweseka ukuze usize lo mkhakha kulolu shintsho.

9.9 Uhulumeni Nezinhlangano Zomphakathi

Umkhakha womphakathi ungumenzi wezinqubomgomo nombambiqhaza ohlelweni lwe-VAT, njengomthengi wezimpahla nezinsizakalo futhi ungangena endimeni Yekhona Lesine njengoMthengi/Umamukeli Kumodeli ye-VAT Edijithali. Iminyango kahulumeni nezinhlangano zomphakathi zizophoqeleka ukuthi zamukele ama-*e-Invoice* kubahlinzeki ngesikhathi sesigaba esifanele sohambo lokusetshenziswa kohlelo. Kufanele ziqinisekise ukuthi izinhlelo zezinsizakalo nokuphathwa kwezimali ziyakwazi ukwamukela nokucubungula ama-*e-Invoice*. Ukwamukela i-*e-Invoicing* ekutholeni izinsizakalo kukahulumeni kuzothuthukisa ukungafihli izinto futhi kunciphise ukukhwabanisa ekusetshenzisweni kwemali yomphakathi. Lokhu kuzodinga ukuqeqeshwa kwabasebenzi nokuthuthukiswa kwezinhlelo. U-SARS nezinhlaka zikahulumeni ezengamele bazobambisana ekusebenziseni imithethonqubo engaguquki ezosetshenziswa uhulumeni, okuzovumelana nohlaka olubanzi.

Bonke ababambiqhaza boMkhakha Womphakathi bamenywa ukuthi bacabange ngezinzuzo ezingaba khona zokushelela komsebenzi, ukulungela kwezinhlelo nokulinganisela phakathi kokuthobela umthetho okuthuthukisiwe nobulula bokwenza ibhizinisi.

9.10 Izinselelo Nezici Ezibalulekile Zempumelelo

Izinselelo ezinkulu abakhokhintela abazobhekana nazo ekwamukeleni Imodeli ye-VAT Edijithali zihlanganisa izindleko zokuyisebenzisa, izinga eliphansi lolwazi lwedijithali, ukuphikisana noshintsho, ukuphazamiseka kwebhizinisi, isixakaxaka semithetho, ukuhlanganiswa kwezinhlelo, ukuvikeleka kwedatha nezinga lokusetshenziswa kwayo.

Lezi zinselelo zizosingathwa ngokubonisana ngezinqubomgomo zikahulumeni, ukubambisana kwababambiqhaza, izinkundla zobuchwepheshe ezifanele, ukuhlela izindleko zesikhathi eside, i-*software* ekwazi ukuzivumelanisa nezimo, ukuqeqeshwa, ukusingathwa koshintsho nezilawuli eziqinile zokuvikeleka kwedatha.

Izici ezibalulekile zempumelelo ukuhlela ngokuzimisela, amasu acacile, ukuxhumana okuphumelelayo nokubambisana okuqhubekayo nababambiqhaza ukuze kuqinisekiswe ukwamukelwa nokusetshenziswa kohlelo ngempumelelo.

Isahluko 10: Isiphetho

Imodeli ye-VAT Edijithali ayikhona nje ukuthuthukiswa kobuchwepheshe; iwukwakhiwa kabusha kohlelo lwe-VAT. Lolu hambo luwuhlelo lweminyaka eminingi futhi ludinga ukuthi izingxenye eziningi, izinhlelo, kanye nababambiqhaza basebenze ndawonye ukuze bathole izinzuzo ezigcwele.

Lolu shintsho luzokwenza kube nokushintshela ekuphathweni kwesikhathi eside kwe-VAT ngendlela yedijithali, esobala nesimeme. Kubakhokhintela, lokhu kuletha indlela yokwenza elula nebikezelekayo, enomsebenzi omncane nokuqiniseka okukhulu lapho "*intela izenzekela khona*".

U-SARS umema ababambiqhaza ukuba banikeze imibono kule Consultation Paper, mayelana, kodwa kungagcini nje, ngoguquko lwedijithali, ubuchwepheshe, ukusingathwa kwezinguquko, izikhathi sokusebenzisa uhlelo, ukulungela, izindleko, izinselelo nezinzuzo, ukuze kube nokubamba iqhaza ngokubambisana ekwakheni Imodeli ye-VAT Edijithali esezingeni eliphezulu.

Imibono kufanele ithunyelwe ungakadluli umhla ka-16 Okthoba 2026 kusetshenziswa ilinki yezimvo ye-*Qualtrics*: https://sars.qualtrics.com/jfe/form/SV_e2NAmnTnnGOBci2

U-SARS uzobheka futhi uhlanganise konke okuthunyelwe ngababambiqhaza. Ukuxhumana nababambiqhaza abasemqoka, kuhlanganise izinhlangano, abathengisi be-*software*, izigungu zomkhakha kahulumeni nomphakathi kanye nabakhokhintela, ngamaqembu okusebenza ahlelekile, ukuze kuqoqwe imibono enemininingwane Ngemodeli ye-VAT Edijithali ehlongozwayo. Konke ukubonisana kuyoholela ekwakhiweni nasekwamukelweni kwenqubomgomo ewujuqu kuyilapho kugcinwa ababambiqhaza benolwazi ngalokho okwenzekayo.

Uhlelo lwesikhathi olusezingeni eliphezulu lwenqubo yokubonisana kuze kwamukelwe inqubomgomo lungale ndlela:

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: Uhlelo Lwesikhathi Senqubo Yokubonisana