IMITHELELA NGESINQUMO SIKANGQONGQOSHE WEZIMALI SOKUYEKA UKUNYUSA I-VAT

Tshwane, 25 kuMbasa 2025 - UKhomishana woPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika (u-SARS), uMnu. Edward Kieswetter usiqaphele isinqumo sikaNgqongqoshe weziMali, uMnu. Enoch Godongwana sokujika isinqumo ebesibekiwe sokunyusa iNtela Yentengo (i-VAT) ngesilinganisonani esingu-0.5%, okwakubekwe ukuba siqale ukusebenza mhla lu-1 kuNhlaba 2025. Lesi sinqumo sinomthelela omkhulu kubathengisi nabathengi uma kuza ezindabeni ze-VAT. Njengomsingathi wezinyathelo zentela yayo yonke iminyango kahulumeni, u-SARS uzoqinisekisa ukuthi kwenziwa izinguquko ezifanele ukumelana nalolu guquko.

Phezu kwalokho, uKhomishana uyazi ukuthi abathengisi nabathengi bese bezilungiselele ngalokhu kwenyuswa kwe-VAT ngenkathi bengakabi nasiqinisekiso ngesikhathi lolu daba lusadingidwa ePhalamende kuthathwa nokuphawula komphakathi.

Ngokwesitatimende sabezindaba esikhishwe nguNgqongqoshe ememezela ukujikiswa kwesinqumo sokunyuswa kwesilinganisonani seNtela Yentengo nokushicilelwa kweSaziso sikaHulumeni Nombolo 6157 samhla zingama-24 kuMbasa 2025, ethula ePhalamende Izilinganisomanani kanye Namanani kanjalo nokuChitshiyelwa koMthethosivivinywa Wemithetho Yemali Eqoqwayo, okulindeleke ukuba iphasiswe yiPhalamende, kuzothathwa lezi zinyathelo ezilandelayo kubo bonke abathengisi ababhalisele iNtela Yentengo ukusukela mhla lu-1 kuNhlaba 2025:

1. Abathengisi ababhalisele i-VAT abebengakaqali ukusebenzisa leli nani eliguquliwe, kumele bamise konke abese bekwenzile ngalokhu.

2. Abathengisi kulindeleke ukuba babize i-VAT ngesilinganisonani esingu-15% hhayi esingu-15.5% ezimpahleni ezifanele nasemisebenzini ekanjalo ngokoMthetho weNtela Yentengo. Abathengi bangasebenzisa isikhathi esikhawuliwe ukulungisa ngakolwabo uhlangothi ngendlela efanele, babike bakhokhe i-VAT.

3. Uma kungase kwenzeke umthengisi angakwazi ukubuyela kusilinganisonani esingu-15%, ngenxa yobunkimbinkimbi bezinguquko ohlelweni alusebenzisayo, lezi zimpahla nokuthengiselana kumele kubikwe kunjalo ngesilinganisonani esingu-15.5% kuze kube ukuthi uyakwazi ukulungisa izinhlelo zakhe okumele kwenziwe kuphothulwe ungakadluli umhla ziyi-15 kuNhlaba 2025.

4. Intengiselwano ye-VAT ebibizwe ngo-15.5% kumele ibikwe endaweni ebhalwe inombolo 12 (intela kokuthengiswayo) nakunombolo 18 (intela kokuthengwayo) kufomu lokubuyisa imininingwane nge-VAT.

5. Ukulungiswa okwenziwa ezimalini ezibuyayo kwesilinganisonani esingu-0.5% kumakhasimende nakubahlinzeka ngezimpahla nakho kumele kubikwe kunombolo 12 naku-18 ngokulandelana kwazo.
6. Ukudalula kumafomu okubuyisa imininingwane nge-VAT osekwenziwe kuzobhekwa lapho sekwenziwa iziqinisekiso kanye/noma kucwaningwa amabhuku ngesikhathi sentela ye-VAT.
7. Amafomu ngemininingwane nge-VAT okumele athunyelwe azoqhubeka abale iNtela Yentengo ngokuzenzekelayo ibalwa kusetshenziswa isilinganisonani sika-15% kusukela ngezinkathi noma izinyanga zentela kusukela mhla lu-1 kuNhlaba 2025.
8. Abathengisi abese bevele beqalile ukusebenzisa zombili izilinganisomanani kanye nokungayibizi intela kwezinye izimpahla bayagqugquzelwa ukuba baguqule lezo zinhlelo ngaphambi komhla lu-1 kuNhlaba 2025.

UKhomishana u-Edward Kieswetter uthe, “uyakuqonda ukuthi le nqubo ilethe ubunkimbinkimbi nokudideka. U-SARS uzokwenza ngakho konke okusemandleni ukuhlinzeka ingcaciso ukuze bonke abathengisi babe nesiqinisekiso mayelana nalokhu okuyizibophezelo zabo.”

Ngolwazi olwengeziwe, sicela uxhumane ne SarsMedia@sars.gov.za.