

SARS CONSULTATION PAPER ON VAT MODERNISATION: E-INVOICING, INTEROPERABILITY FRAMEWORK AND E-REPORTING

August 2026

e-Reporting
Tax Authority

E-INVOICING

REAL-TIME

E-INVOICING

Tholo-boikarabelo: Diteng tsa Pampiri eno ya Ditherisano di theilwe mo go se SARS e se tlhaloganyang ga jaanong ka tshitshinyo e e dirilweng ya tlhabololo ya tsamaiso ya VAT mme boikaelelo-bogolo jwa tsone ke go tlhlofatsa ditherisano le bana-le-seabe. Maikutlo, ditshitshinyo le tiriso e e akanyeditsweng ya tsamaiso eno e e tlhalosiwang mo pampiring eno di ka nna tsa tlhabololwa morago ga ditshwaelo tsa bana-le-seabe, morago ga tshekatshenko ya tsone go ya pele le tshekatshenko ya molao ope fela o o maleba kgotsa ditsamaiso tsa pholisi.

**PAMPIRI YA SARS YA DITHERISANO LE PUSO KA TLHABOLOLO YA VAT: *E-INVOICING*,
TIRISANOMMOGO YA DIPOROKERAMO TSE DI SA TSHWANENG LE *E-REPORTING***

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Tshobokanyo ya Dintlha Tsa Botlhokwa

Lefapha la Ditirelo Tsa Lekgetho tsa Aforikaborwa le simolotse tiro e e tla tsayang dingwaga di le mmalwa ya tlhabololo jaaka go umakilwe mo Lokwalopusong Lwa Mabudusatsela lwa SARS lwa Tlhabololo ya 3.0 (SARS Modernisation 3.0 Whitepaper¹). Mo lenaneong leno la yone le le sa tswang go umakiwa, setlamo seno se batla go tlhabolola sedirisiwa sa sone sa lekgetho gore e nne se se kgonang go tlamela ka ditharabololo, se se tlhokang tshedimosetso e e nepagetseng gore se dire sentle, e bile e le sa dijethale se se tokafatsang maitemogelo a baduelalekgetho ba nnang le one fa ba se dirisa, se se ba tlhfofaletsang go ikobela lekgetho gape e le sa tsamaiso e e bonako ya lekgetho, se se tlotlwang pele le bana-le-seabe e bile e le se se thibelang mathata a ise a tlhage.

Morago ga Motlotlo wa Pampiri ya 2023 ka Tlhabololo ya Lekgetho la Ditheko (VAT), Pampiri ya Ditherisano le Puso ka Tlhabololo ya VAT ke karolo ya konokono ya Lenaneo-Kakaretso la Tlhabololo eno. Tlhabololo eno e fedisa mokgwa wa nako e e fetileng wa go tlatsa diforomo tsa VAT, ke ya go fetogela go tsamaiso ya segompieno ya thulaganyo ya *e-Invoicing*, tirisano mmogo ya diporokeramo tse di sa tshwaneng, *e-Reporting* mme, fa nako e ntse e tsamaya, go fetogela go mokgwa wa go tlhatlhoba VAT, o o tswelelang pele le o o itirisang ka boone.

Tlhabololo ya VAT ke letsholo le le logetsweng maano la go fetola tsamaiso ya Aforikaborwa ya VAT ka go nna le tsamaiso e e itirisang ya VAT le e e tla dirang gore go ikobelwe lekgetho. Boikaelelo ke gore kwa bofelong re nne le mokgwa o o itirisang wa VAT *auto-assessment*, o mo go one baduelalekgetho ba tlileng go fitlhela gore go ikobela lekgetho “go itiragalela fela” e bile ke karolo ya ka gale ya kgwebo ya bone, le gore SARS e tla bona tshedimosetso ya bone ka yone nako e e tla bong e berekwa ka yone. Ka go kopanya ditsamaiso tsa VAT le thulaganyo ya go kopanya ditiro tsotlhe tsa kgwebo (ERP), e leng tsa bobalamatlotlo, go romela di-tshuposekoloto,

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.

le mekgwa ya go duela, boikaelelo jwa mokgwa o mosha ono ke go fokotsa go faela ka diatla le go fokotsa diphoso, go akofisa dipusetso tsa VAT, le go fokotsa thata tlhokego ya boruni kgotsa go netefatsa dilo morago ga fa di sena go dirwa. Matlhajana a Mafisa a a Gatetseng Pele (Advanced AI) e e gatetseng pele le didirisiwa tsa go tlhotlha tshedimosetso di tla dira di le ka fa lemoragong go sekaseka tshedimosetso yotlhe ya kgwebo go bona diphoso le dilo tse di tsosang dipotso, go thusa SARS go lemoga bonweenwee le go sa ikobelweng ga lekgetho go sa le gale le go rarabolola maemo a a tsosang dipotso tse di masisi.

Tsamaiso ya mo isagweng ya VAT e theilwe mo dipilareng tse tharo tsa konokono: *e-Invoicing*, Thulaganyo ya Tirisanommogo ya Diporokeramo Tse di sa Tshwaneng (IF) le *e-Reporting*. Dikarolo tseno di tla tlhoma mokgwa wa *Decentralised Continuous Transaction Control and Exchange* (DCTCE).

Mokgwa ono, morago ga fano o tla bidiwa “Mokgwa wa Dijethale ya VAT”. Mokgwa ono o tswelela pele go lejwa e le o o gaisang yotlhe wa boditšhabatšhaba. Kwa bofelong, mokgwa ono o tla dira gore go ikobela melawana ya VAT e nne selo se se itiragalelang fela, se se sa tsoseng dipelaelo dipe, se se fokotsang tiro e ntsi, se se tlmamamisang gore VAT e a duelwa le gore go nna le tirisano fa gare ga diporokeramo tse di sa tshwaneng ka nako ya fa tshedimosetso e berekwa le gore molao wa VAT o a ikobelwa.

Boikaelelo jwa Mofuta wa VAT ya Dijethale o o tshitshinngwang ke go tsaya malebela go tswa go dinaga tsa boditšhabatšhaba le go tlamela Aforikaborwa ka ditlhoko tsa yone ka go ikobela melao ya lekgetho ka botlalo le go dira kgwebo bonolo. Melemo ya *e-Invoicing*, IF le *e-Reporting* e akaretsa go nna le maitemogelo a a botoka ga baduelalekgetho, go tokafala ga maemo a ikonomi le go nonotsha tsamaiso e e kokoanyang madi a lekgethobotoka, go fokotsa bonweenwee, le go tokafatsa puisano pele le bana-le-seabe.

Mofuta wa VAT ya Dijethale o tla tsenngwa tirisong kgato ka kgato, sa ntlha ka go dira pele ditekeletso, morago ga moo ditlamo dingwe di tla ithaopela go o dirisa, go bo go latela tiriso ya one e e patelediwang ke molao. Thulaganyo e e tla latelwang ya gore dikarolo tse di rileng

kgotsa mafapha a a rileng a ikonomi a e tsenye tirisong e ka nna ya fetoga mme phetogo eo e tla ikaega ka gore a e tla amogelwa motlhofo, a go tla ikobelwa melawana ya yone, a e kgona go bontsha gore ke bomang ba ba sa duelang VAT le go bontsha dilo tse dingwe. Go atlega ga yone go tla batla gore dikgwebo di kwadisiwe mo mafaratlhatlheng, di thusiwa go ikwadisa le gore go fetolwe setlhopha sa botsamaisi sa SARS le bana-le-seabe botlhe.

Pampiri ya Ditherisano le Puso, e e tsamaisanang le boikaelelo jo bo logetsweng maano jwa SARS jwa go dira le bana-le-seabe go tokafatsa tsamaiso ya lekgetho e laletsa bana-le-seabe botlhe go tsaya karolo ka tlhagafalo mo go nneng batlhami-mmogo ba tsamaiso ya maemo a a kwa godimo ya lekgetho mo Aforikaborwa. E batla gore bana-le-seabe ba tsenye ditshwaelo tsa bone ka go tlhamiwa ga Mofuta ono wa VAT ya Dijethale, le ka tshitshinyo e e dirilweng ya gore o tsenngwe tirisong kgato ka kgato, ka go siamela go o dirisa ga baduelalekgetho, le bao ba tlamelang ka *software* le ba ba e tsenyang mo metšhineng; ka ditshenyegelo, ka masula le melemo ya go simolola go o dirisa, le go laola ga one le go beelwa ga one melawana le ditshireletso tse di tlhokegang tsa go tshegetsa mofuta ono o o ka ikanngwang wa VAT ya Dijethale.

Kgaolo 1: Matseno le Lemorago la Tshedimosetso

Tlhabololo ya VAT e simololwa ka go etelelsa kwa pele maitemogelo a baduelalekgetho ba nnang le one fa ba simolola go dirisa tsamaiso ya yone e ntšha. Se se ikaeletsweng fano ke go tlhama tsamaiso ya VAT e e senang matsapa, e e kgonang go rarabolola mathata e mo go yone “lekgetho le itiragalelang fela”. Ka sedirisiwa se se diretsweng boikaelelo jono, SARS e tla golagana motlhofo fela le diporokeramo tse kgwebo e tsamaisiwang ka tsone. Baduelalekgetho ba ba sa koloteng ga ba kitla ba lemoga tsamaiso e e amanang le bone ya go ikobela lekgetho ka gone e itiragalela fela ka boyone fa ba ntse ba dira ditiro tsa bone tsa ka gale tsa kgwebo. Phetogo eno e amana le thekenoloji le maitemogelo ao baduelalekgetho ba nnang le one ka ntlha ya yone, e leng maitemogelo a go bona thuso motlhofo fela kwa SARS, gore ga ba ke ba tlhoka thuso fa ba e batla, e bile ga go na go gobelega.

Mo lefatsheng lotlhe, go fedisiwa diporokeramo tsa nako e e fetileng tsa lekgetho jaaka go netefadiwa ga dilo gape fa di sena go tlhatlhabiwa, mme jaanong go dirisiwa tshedimosetso e e tswang ka tlamalalo kwa ditirong tsa kgwebo ya go bona gore a go ikobelwa lekgetho. e-Invoicing le dipego tsa dijethale di tokafatsa boleng jwa tshedimosetso, di fokotsa go dirwa ga dilo gabedi le go nonotsha go lemogwa ka bonako ga ditiro tsa bonweenwee. Seno se kgontsha dipuso go tshegetsa mebaraka e e dirang sentle, e e gaisanang le e mengwe le e e buisanang pele le puso pele e dira sengwe.

Kgaolo 2: Boikaelelo le Maikemisetso

Pampiri eno ya Ditherisano le Puso e kopa bana-le-seabe go ntsha ditshwaelo tsa bone tse ba di akanyeditseng sentle ka tlhabololo e e tshitshintsweng ya tsamaiso ya VAT ya Aforikaborwa. Boikaelelo jwa yone ke go tshegetsa ditherisano tseno, go tllaloganyana, go lekeletsa dipholisi tsa konokono le ditshwetso tse di dirilweng, le go tla ka dikgopolo tse di tla thusang SARS go tlhama tsamaiso ya segompiono, e e mosola le e e akaretsang botlhe ya tsamaiso ya VAT.

Tlhabololo e e tshitshintsweng e remeletse thata mo tsamaisong ya *e-Invoicing*, *IF* le *e-Reporting*. Boikaelelo jwa tsamaiso eno ke go tokafatsa maitemogelo a baduelalekgetho ba

nnang le one, go tshegetsa tsela e e molemo ya go ikobela lekgetho, go dira gore go nne le matsibogelo a VAT a a setseng a tladitswe, mme fa nako e ntse e tsamaya, go tlhama mokgwa wa gore go nne le VAT *auto-assessment* tumalanong le leano la ponelopele ya SARS la gore “lekgetho le itiragalele fela”.

Pampiri eno e batla gore bana-le-seabe ba ntshe ditshwaelo tsa bone ka mokgwa ono o o tshitshintsweng, ka go tsenngwa tirisong ga one, ka go siamela go o dirisa, ka ditshenyegelo tsa teng, masula a go o dirisa, mesola le dipatlafalo tsa go o dirisa. Boikaelelo ke go bona ditshwaelo tse di botlhokwa, tse di mosola le tse di tshegediwang ka bosupi tse di tla nnang le lebaka la go tlhabololwa ga pholisi, ga mokgwa o e dirang ka one, le go tsenngwa ga one mo tirisong.

Kgaolo 3: Polelo ya Maitemogelo a Baduelalekgetho

Tlhabololo ya VAT e naya baduelalekgetho maitemogelo a maša a mo go one tsamaiso ya VAT e itiragalelang fela le go rarabolola mathata le go itirisa ka boyone, le go nna ga yone karolo ya konokono ya kgwebo ya dijethale. Ditshuposekoloto di itsamaisa ka botsone le ka tshireletsego fa gare ga diporokeramo tsa kgwebo le tsa SARS ka dikgolagano tsa dijethale. Ka gone tshedimosetso ya tsone e le e e rulagantsweng e bile e bonwa ka yone nako ya go berekwa ga tsone, ditlamo ga di tlhoke go senya nako di di tlhatlhoba ka diatla le go di romela gape kgotsa go runwa ga tsone fa di sena go tlhatlhabiwa. Baduelalekgetho ba solegelwa molemo ke tshedimosetso e e tlhaloganyesegang sentle, e e motlhofo, e e ka ikanngwang, e e tlang e tshotse dintlha tsa gore ba kolota VAT bokae, ba tlile go busediwa bokae le go bontsha boemo jwa bone jwa go ikobela lekgetho. Ditiro tsa ka gale tsa tsamaiso di tlhofofadiwa ke tsamaiso e e sekasekang dilo ka go itirisa, e e fokotsang diphoso go tloga fela kwa tshimologong, e go sa belaelweng sepe ka yone e bile e le e e tlhagisang dipholo tsa ka bonako tse di bontshang diphoso.

Kgaolo 4: Dintlhakakaretso tsa Tsamaiso ya ga Jaanong ya VAT le Dikgoreletsi Tsa Konokono

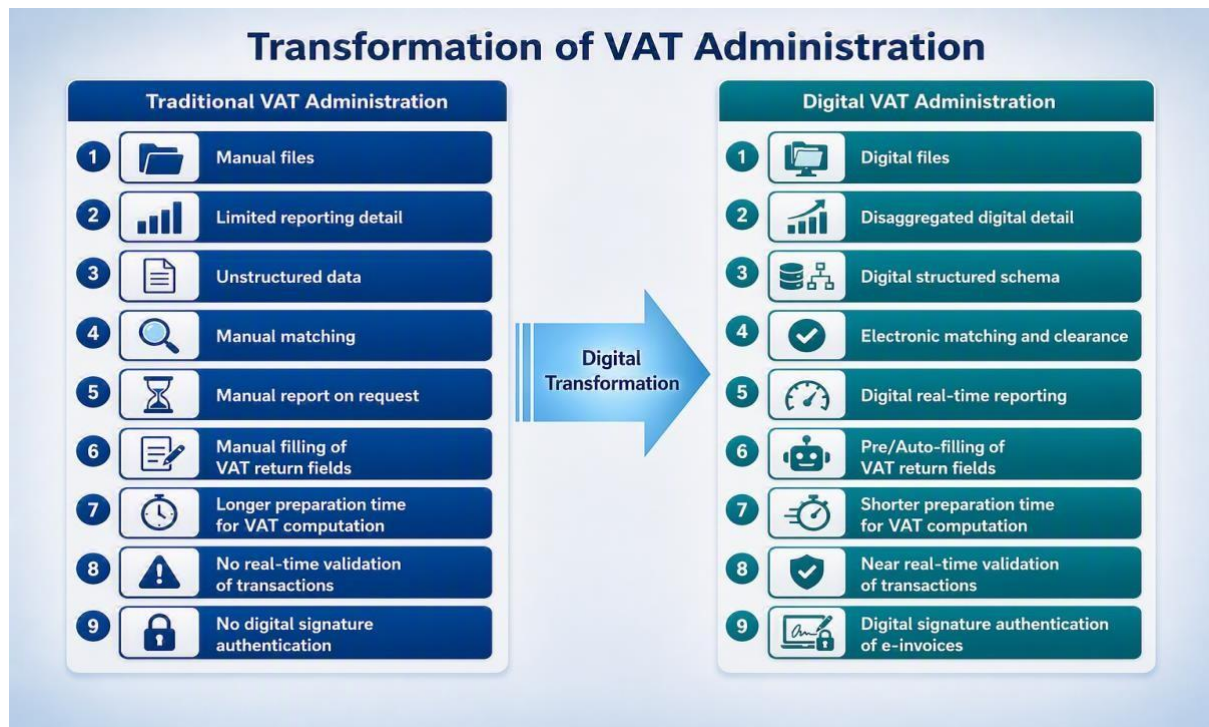
Mo Aforikaborwa, VAT e dira jaaka thulaganyo ya go itshekatsheka lekgetho ka go dirisa mokgwa wa tshuposekoloto e e supang keretiti mo nakong yotlhe ya modikologo wa VAT, go simolola ka go ikwadisetsa lekgetho le go romela tshuposekoloto go fitlha ka thomelo ya letsibogelo la lekgetho, tuelo ya lone, pusetso madi, netefatso/tshekatsheko, tharabololo ya ngongorego ya gago le go ikwalolola. Le fa dikarolo tsa tsamaiso, tse di jaaka go ikwadisa, go faela le go duela, di dirilwe gore e nne tsa dijethale, tsamaiso ya ga jaanong e santse e ikaegile thata ka tshedimose tso e ntsi ya ditshuposekoloto, ditsamaiso tse di sa lomaganang sentle le go bereka dilo ka matsogo.

SARS e dirisa mokgwa wa tlhatlhobo ya morago ga thuno go netefatsa tshedimose tso e e rometsweng ya VAT, e leng mokgwa o o sa bontsheng go le kalo dithebolotuelo tse di tla bonalang fela morago ga fa matsibogelo a lekgetho a sena go romela. Seno se dira gore go ikobela lekgetho go ture, tsamaiso ya yone e nne mokgweleo, gore baduelalekgetho ba se ka ba tlhomamisega ka boemo jwa bone jwa lekgetho le ka pusetso madi ya bone, le go koafala ga bokgoni jwa SARS jwa go mekamekana le mathata a go sa ikobelweng ga lekgetho, bonweenwee le go sa kgone go kokoanya madi a VAT ka botlalo.

Kgaolo 5: Mokgwa o o tshitshintsweng – Tsamaiso ya Dijethale ya VAT

Mokgwa o o tshitshintsweng o tsenyeletsa go ikobela Melawana ya VAT mo ditirong tsa ka gale tsa kgwebo ka go dirisa kabelano-tshedimose tso e e sireletsegileng e e tswelelang pele le go ntsha pego ka yone ka *e-Invoicing*, *IF* le ka tsamaiso ya *e-Reporting*. Ka go kopanya tshedimose tso eno le ya motsenela-tumalano wa boraro, SARS e tla kgona go kokoanya tshedimose tso e e ka ikanngwang e e tshegetsang tshekatsheko ya VAT e e dirwang ka Matlhajana a Mafisa a a Gatetseng Pele (advanced AI), tshedimose tso e baduelalekgetho ba e tlhaloganyang ka botlalo le ditharabololo tsa mekgwa mengwe le mathata mangwe a a masisi a a sa tlwaelegang.

Go tsenngwa tirisong ga Mofuta wa VAT ya Dijethale go tla batla diphetogo le ditlhabololo dingwe di le mmalwa tsa konokono mo ditsamaisong tsa tshedimosetso ya Kgwebo, mme seno se bontshiwa ke lenaanethalo le le fa tlase:



Lenaanethalo 1: Phetogo ya Tsamaiso ya VAT

SARS e tshitshinya gore go agiwe dipilara di le tharo tsa tsamaiso e e tlhabolotsweng ya VAT: *e-Invoicing*, *IF* le *e-Reporting*. Ka tiriso ya mokgwa ono, go elela tshedimosetso ka pabalesego ya ditirisano tsa VAT mo e ka nnang ka nako e le nngwe fa gare ga batlamela ka dithoto, bareki, batlamela ka ditirelo le SARS, mme seno se kgontsha SARS go tlhatlhoba ditirisano tseno go tloga fela kwa tshimologong ya tsone le go dira gore go se nne le bofitlha bope ka ditirisano tseno tsa kgwebo le go dira gore go ikobela Melawana ya VAT go tswelele pele e le selo se se itiragalelang fela. Mokgwa ono o tshegetsang kgato ya go tlogela mokgwa wa nako e e fetileng wa boruni jwa go netefatsa dilo morago ga fa di sena go tlhatlhobiwa gore a di siame, gore go tlhomiwe mogopolo tlhatlhobong ya tse di tsosang dipotso, tse mo go tsone SARS e dirisang tshedimosetso ya ditirisano e fa nako e ntse e tsamaya, e tla tshegetsang *auto-assessment* ya VAT le go sireletsa ditshwanelo tsa baduelalekgetho tsa go netefatsa kgotsa go fetola dipholo tse di bonweng.

Tsamaiso e ntšha e tsenyeletsa mekgwa ya go tlhatlhoba ditirisano fa di ntse di direga (CTC). E dirisa kgokagano ya go romela le go amogela melaetsa, go tthomamisa tshedimisetso ya *e-Invoice* le go abelana ka yone ntle le go senya nako.

e-Invoice ke Eng?

*e-Invoice*² ke tshuposekoloto ya lekgetho e e kwadilweng ka mokgwa o o rulaganeng sentle e e kgonang go balwa ke motšhini, e e romelwang le go amogelwa ka mokgwa wa eleketeroniki e bile e kgona go berekwa ka go itirisa le go tsena ka boyone mo porokeramong ya bobalamatlotlo le ya ERP. Ga e lebege fela e le setshwantsho se e leng sekene sa PDF kgotsa tokomane ya imeile. E tshwanetse go nna le tshedimisetso e e kwalwang ka mokgwa o o tshwanang ka dinako tsotlhe gore e kgone go tlhatlhobiwa, go bapisiwa le tse dingwe, go golaganngwa le porokeramo ya bobalamatlotlo le go bega VAT.

Di *e-Invoice* di tshwanetse go kwalwa ka mokgwa o o tshwanang wa di *e-Invoice* (s.k. *EN16931 CIUS*, *UN/CEFACT Cross-Industry Invoice*, kgotsa *Peppol PINT BIS*), le go nna le dipatlafalo tsa di *e-Invoice* tse di tthalosiwang ke molao o o tlleng go tshitshinya Melawana ka tsone. Ditlhaloso tse di tshitshintsweng tsa setegeniki di tla tthalosa gore VAT e dira jang mo dithotong tse di sa kgethisweng, mo kabong ya dithoto tse tota di sa rekisiwang, le ka fa lekgethgo la VAT le kgaoganngwang ka tekatekano ka teng.

Tshedimisetso ya di *e-Invoice* e ka nna tshedimisetso ya di *e-Invoice*, e baduelalekgetho ba e romelang e le molaetsa wa eleketeroniki; e leng di *e-Invoice* ka botsone; kgotsa ka bobedi jwa tsone.³ Gore di *e-Invoice* di lejwe e le tokomane ya orijenale go ya ka molao wa lekgetho, di *e-Invoice* di tshwanetse go nna le tshedimisetso yotlhe e e tthalositsweng jaaka go tthalosiwa mo lekgethong, ya kgwebo, ya bobalamatlotlo, le molao le melawanya ya tsamaiso ya kgwebo. Di *e-Invoice* di tshwanetse gore gape di se fapoge melawana e e rileng e e amanang le tiro ya setheo se se tlamelang ka dithoto.

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

Go lebeletswe gore *e-Invoice*/molaetsa ono wa eleketeroniki e nne tokomane ya ka gale e e tshegetsang bosupi, e e bontshang gore motlamela ka dithoto o tshwanetse go duela VAT ya bokae le tshwanelo ya moamogela-dithoto ya go tleleima VAT. Gape ke molaetsa wa eleketeroniki wa diporokeramo tsa bobalamatlotlo tsa ditlamo ka bobedi, e supa lotseno lwa morekisi le ditshenyegelo tsa moreki.⁴

Ditirisano tsa VAT tse di sa tlhokeng tshuposekoloto e bile di sa amiwe ke dipatlafalo tse di tshitshintsweng tsa *e-Invoicing*, jaaka kabo ya dithoto tse tota di sa rekisiwang, dithoto tse di kgethegileng tsa madirelo a a rileng fela, le dikgogomadi, di tla tlotlwa ka mo go tseneletseng ka nako ya ditherisano le maloko a setšhaba.

Thulaganyo ya Tirisanommogo ya Diporokeramo Tse di sa Tshwaneng (IF) ke Eng?

IF ke tsamaiso ya thomelo-melaetsa e e dirisiwang ke batlamela ka ditirelo ba ba farologaneng, jaaka ba ba tlamelang ka ditirelo tsa inthanete kgotsa tsa imeile. Go dira gore *e-Invoice* e kgone go romelwa, go tlatlhobiwa, go netefadiwa, le go dira eReporting ya yone (moo go leng maleba gone) fa gare ga motlamela ka dithoto/moromela tshuposekoloto le moreki/moamogela-dithoto, *IF* e kopanya ditsamaiso tsa bone tsa thekenoloji ya tshedimosetso (IT) gore di dirisane mmogo. *IF* e golaganya batlamela ka dithoto/baromela ditshuposekoloto le bareki/baamogela-dithoto ka dipholisi, melawana, dikaelo le ka mokgwa o neteweke e rulagantsweng ka one (moo go kgonegang gone) o o kgontshang go romelelana di *e-Invoice*, tshedimosetso e e tshegetsang bosupi le melaetsa e le ka sebopego se se batlegang le se se tsamaisanang le melawana.

⁴ 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.

Dikgopolo tse tharo tse di latelang di botlhokwa thata gore IF e atlege:

- a) Tirisanommogo ya Diporokeramo Tse di sa Tshwaneng: *interoperability* (go dirisana mmogo) go sa kgathalesege gore di *e-Invoicing* kgotsa *e-Reporting* ya baduelalekgetho e dirisa IT ya mofuta ofe. Ka sekai, diaterese tsa neteweke tse di dirisiwang ke batlamela ka ditirelo le ke bana-le-seabe ba ba maleba di tshwanetse go bonwa motlhofo go tihomamisa gore ba kgona go romelelana melaetsa e e tlileng go goroga le go babalesegileng.
- b) Tshireletsego: Go boloka tsamaiso ya teng e le e e ka ikanngwang e bile e sireletsegile, batho ba ba dirisanang mo teng ga yone e nne fela ba ba netefaditsweng (e leng, batlamela ka dithoto/baromela ditshuposekoloto, moreki/moamogela-dithoto, bathathi ba lekgetho, le batlamela ka ditirelo ba ba neilweng taolo le ba ba neilweng tetelelosemmuso).
- c) Melawana: Tsamaiso eno e tlamela ka melao e e laolang botlhe ya gore tshedimosetso ya *e-Invoice* e kaya eng. Melao eno ke tshedimosetso e e dirisiwang ke botlhe ba ba amegang mo ditirisanong. Di *e-Invoice* di tshwanetse go kwalwa ka *syntax* e e batlegang ya setegeniki le go romelwa go ya ka melawana e e tlhomilweng. Di *e-Invoice* di tshwanetse go berekwa le go romelwa go ya ka ditsela le ka mekgwa e e tlhomilweng.⁵

Se se latelang fano ke bana-le-seabe ba konokono mo IF:

- Motlamela ka dithoto/Moromela-tshuposekoloto.
- Moreki/Moamogela-Dithoto.
- Motlamela ka ditirelo wa motlamela ka dithoto/wa moromela ditshuposekoloto kgotsa kgokagano ya go romela le go amogela ditshuposekoloto.
- Motlamela ka ditirelo yo o thusang motlamela ka dithoto/moromela ditshuposekoloto kgotsa kgokagano ya go romela le go amogela ditshuposekoloto.

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

- Motlamela ka ditirelo wa bathati ba lekgetho kgotsa kgokagano ya go romela le go amogela ditshuposekoloto

Batlamela ka ditirelo ba tlhomamisa gore di *e-Invoice* di romelwa ka pabalesego le ka tsela e e siameng ka *IF*. Gape ba tlhola gore a melaetsa e romelwa le go amogelwa sentle ba ntse ba tlamela ka ditirelo go ya pele. Ditirelo tseno e ka nna tsa go fetola/kopanya tshedimosetso le go netefatsa ditokomane gore di tsamaisana le melawana le dipatlafalo tse di beilweng. Ka sekai, batlamela ka ditirelo ba ka tlhola (netefatsa) di *e-Invoice* ka bobone, e bile ba ka dira "tlhatlhobo e e gabedi ya ditshuposekoloto" e mo go yone moromedi le moamogedi ba romelang pego ka tshedimosetso ya *e-Invoice*. Batlamela ka dithoto/Bareki le bathati ba lekgetho ba ka gololesega go itlhophele batlamela ka ditirelo ba bone.

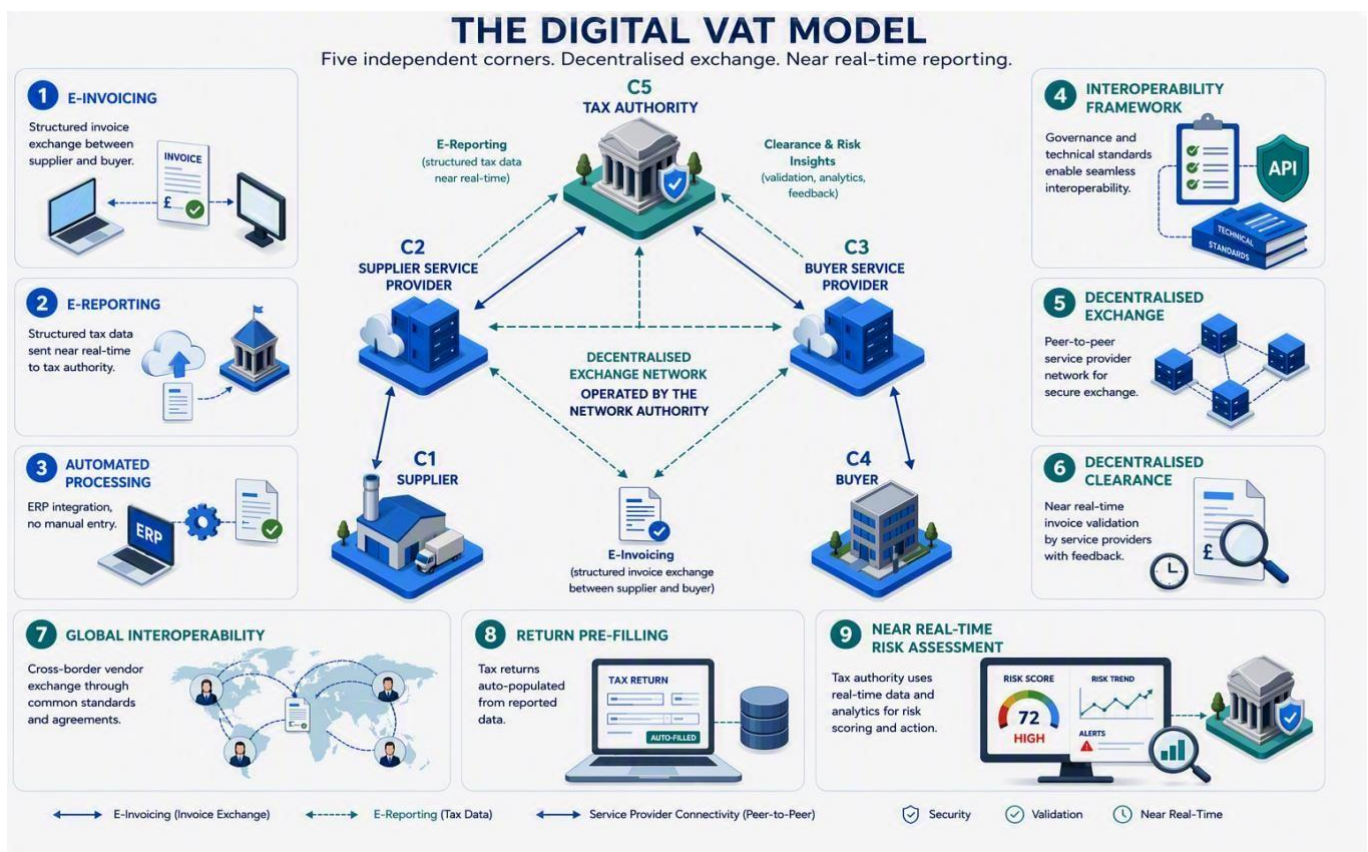
Mosola o mogolo wa *IF* e e tlhakanetsweng ke gore e fokotsa kgonego ya gore fa go ka tlhaga bothata e nne jo bo tla amang tsamaiso yotlhe. Go farologana le fa di *e-Invoice* di netefatswa go tswa motsweding o le mongwe fela o di romelwang le go amogelwa mo go one, batlamela ka ditirelo ba le bantsi ba tsaya karolo, mme fa go ka nna le bothata ka a le mongwe wa bone, ba bangwe ba tswela pele go dira (di) tiro tsa/ya bone. Mosola o mongwe ke gore bathati ba lekgetho ba ka nna ba tlhopha go amogela tshedimosetso e e amanang le lekgetho fela go tswa go *e-invoice* e e tladitsweng tshedimosetso, fa boleng jwa tshedimosetso le go tsamaisana ga yone le melawana go sena go netefadiwa ke batlamela ka ditirelo. Gape bathati ba lekgetho ba batla go golagana le batlamela ka ditirelo fela le go ba tshegetsatshegetsa, mme ga ba batle go golagana le barekisi botlhe ka bongwe ka bongwe. Batlamela ka ditirelo ba laola bontsi jwa kgokagano ya mafaratlhatlha le ditirelo tsa go ema ditlalele tsa bone nokeng

e-Reporting e ke Eng?

e-Reporting ke tsamaiso ya dijethale e e romelang tshedimosetso ya *e-Invoice* ka go itirisa kwa bathating ba lekgetho. Go na le mekgwa e e farologaneng ya *e-Reporting*, jaaka mekgwa wa morago ga thuno le CTC, o o ka nnang wa akaretsa netefatso e e farologaneng ya ditokomane mmogo le go romela kgotsa go amogela tshedimosetso.

e-Reporting ka CTC ke mokgwa wa go romela pego o o akaretsang tshedimosetso ya ditirisano tsa VAT, go akaretsa le tshedimosetso ya *e-Invoice*, e e tshwanetseng go romelwa ka mokgwa wa eleketeronoki go bathati ba lekgetho pele fela ga, ka nako ya, kgotsa ka bonako fela morago ga go amogelwa le go romelwa ga tshedimosetso e e ntseng jalo fa gare ga motlamela ka dithoto le moreki. CTC e akaretsa go bega ditshuposekoloto ka yone nako e di berekwang ka yone, le go dirisa tshedimosetso e e tserweng mo di *e-Invoicing* fa di ntse di berekwa. E sola *e-Invoicing* molemo le go e dira mosola e bile e batla gore baduelalekgetho ba romele tshedimosetso yotlhe ya VAT go tswa mo diporokeramong tsa bone tsa bobalamatlotlo. Ka go tsenya kgokagano e nngwe gape ya go romela le go amogela di *e-Invoice* ka *IF*, *e-Reporting* e e yang go bathati ba lekgetho e ka dirwa ka *IF*.

Mofuta wa VAT ya Dijethale o bontshiwa mo setshwantshong se se fa tlase fano:



Setshwantsho 1: Mofuta wa VAT ya Dijethale

Seabe le Maikarabelo a Motsayakarolo mongwe le mongwe mo Mofuteng wa VAT ya Dijethale:

a) Motsayakarolo wa Ntlha (M1): Motlamela ka dithoto/Moromela-tshuposekoloto

- M1 o tshwanetse go ntsha *e-Invoice* ya *software* ya gagwe ya bobalamatlotlo e le ka fomete ya dijethale. Seno se raya gore M1 o tshwanetse go bo a na le *software* ya bobalamatlotlo e e kgonang go ntsha (go amogela le go romela tshuposekoloto ka go itirisa) *e-Invoice*, go ya ka tlhaloso e ntšha e e tshitshintsweng e e akaretsang IT le melawana ya molao wa VAT. Mo kगतong eno, eInvoice e lejwa jaaka *e-Invoice* e e iseng e netefadiwe.
- M1 o tshwanetse go tlhopha motlamela ka ditirelo yo o amogetsweng semmuso wa *IF* (M2) a bo a saena konteraka le ene go tswa mo lenaaneng le le tswang go Bathati ba Neteweke.
- M1 o tshwanetse go ikobela melao le melawana ya Bathati ba Neteweke
- M1 o tshwanetse go romela *e-Invoice* ya dijethale kwa go M2 ka yone nako e e berekwang ka yone gore e tthatlhobiwe le go netefadiwa.

b) Motsayakarolo wa Bobedi (M2): Kgokagano ya go Romela le go Amogela ditshuposekoloto

- M2 o tshwanetse go nna motlamela ka ditirelo yo o netefaditsweng yo Bathati ba Neteweke ba mo neileng tetelelo semmuso.
- M2 o tshwanetse go tsenela konteraka le M1 le go nna le bokgoni jo bo tlhokegang jwa IT gore a amogele di *e-Invoice* go tswa go M1, a tthatlhobe di *e-Invoice* ka boene le go di netefatsa, le go romela di *e-Invoice* tse di netefaditsweng kwa go Motsayakarolo wa Boraro (M3) le Motsayakarolo wa Botlhano (M5) ka neteweke ya *IF*. Seno se akaretsa go dirisa melawana ya setegeniki e e tihomilweng le melawana ya dipatlafalo tsa VAT ka yone nako e ditshuposekoloto di berekwang ka yone. Fa netefatso eno e atlega, *e-Invoice* e a amogelesega e bo e romelwa, go seng jalo e a ganwa e bo e busediwa go M1 gore a e baakanye a bo a e romela gape. Dikgato tseno di tihomamisa gore melawana e ikobelwa go tloga fela kwa tshimologong le gore go se ka ga nna le ditshuposekoloto tsa lekgetho tse di sa amogelesegeng.
- M2 o tla tsenela konteraka le Bathati ba Neteweke, mme maikarabelo le tiro ya gagwe di tla laolwa ke tumalano ka boleng jwa ditirelo.

c) Motsayakarolo wa Boraro (M3): Kgokagano ya go Romela le go Amogela ditshuposekoloto

- M3 o tshwanetse go nna motlamela ka ditirelo yo o netefaditsweng yo Bathati ba Neteweke ba mo neileng tetelelelo semmuso.
- M3 o tshwanetse go tsenela konteraka le C4 le go nna le bokgoni jo bo tlhokegang jwa IT le go golagana le neteweke ya IF gore a amogele di *e-Invoice* go tswa go M2, mme a tthatlhobe di *e-Invoice* ka boene mo boemong jwa moamogela-dithoto, e leng Motsayakarolo wa Bone (M4). Morago ga go Netefadiwa ga tsone ka katlego, M3 o romelela M4 le M5 di *e-Invoice* ka yone nako e di berekwang ka yone a bo a romela netefatso ya teng kwa go M2. Fa netefatso e sa atlege, *e-Invoice* e busediwa kwa go M2 gore a e baakanye le go e romela gape.
- M3 o tla tsenela konteraka le Bathati ba Neteweke, mme maikarabelo le tiro ya gagwe di tla laolwa ke tumalano ka boleng jwa ditirelo.

d) Motsayakarolo wa Bone (C4): Moreki/Moamogela-Dithoto

- M4 o tshwanetse go tlhopha motlamela ka ditirelo yo o amogetsweng semmuso wa IF e leng M3, a mo tlhome a bo a saena konteraka le ene go tswa mo lenaaneng le le tswang go Bathati ba Neteweke.
- M4 o amogela *e-Invoice* e e netefaditsweng go tswa go M3 e bile o na le bokgoni jo bo tlhokegang jwa IT gore a amogele, a berekane le go tsibogela di *e-Invoice* mo teng ga porokeramo ya gagwe ya bobalamatlotlo, go akaretsa le go supa boemo jwa VAT jwa dithoto tse di rekilweng. *e-Invoice* e a itirisa, morago ga moo M4 o romela molaetsa kwa go M3 a netefatsa gore o e amogetse le gore VAT ya bobalamatlotlo e tlike go berekwa jang (s.k. e tla tleleimiwa ka botlalo, ka bontlhanngwe, kgotsa ga e kitla e tleleimiwa gotlhelele). Morago ga moo M3 o romela *e-Invoice* le boemo jwa VAT kwa go M5, a dira tiro e e menaganeng sebedi e mo go yone M2 le M3 ba begelang M5 *e-Invoice* e e netefaditsweng.
- M4 o tshwanetse go ikobela melao le melawana ya Bathati ba Neteweke.

e) Motsayakarolo wa Botlhano (M5): Kgokagano ya go Romela le go Amogela ditshuposekoloto ya Bathati ba Lekgetho

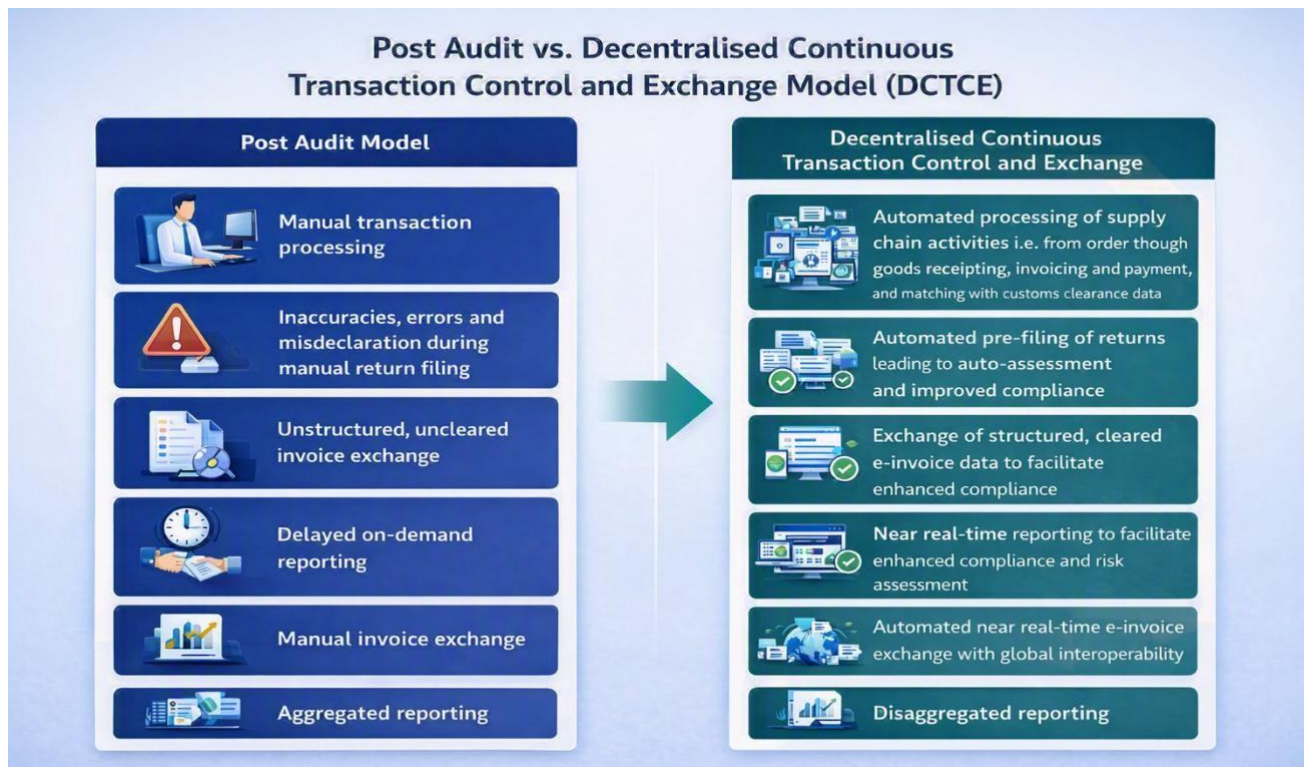
- M5 ke motlamela ka ditirelo yo o tlhomilweng mo boemong jwa SARS. M5 o tla amogela tshedimosetso yotlhe ya ditirisano tsa VAT tsa baduelalekgetho (motlamela ka dithoto (M1) le moamogedi wa tsone (M4)) go tswa go M2 le M3. Tshedimosetso eno e tla begelwa SARS gore e e dirisetse go berekana le tshedimosetso e e tsosang dipotso. Tshedimosetso eno e tla thusa SARS go tlatsa pele matsibogelo a VAT (mme seno se tla felela ka tshekatsheko e e itirisang ya VAT), a a tla netefadiwang kgotsa ao diphoso tsa one di tla baakanngwang ke moduelalekgetho a tla tthatlhobiwang ke moduelalekgetho gore molawana wa gore e nne ene wa bofelo go dira tshekatsheko eo o diragadiwe.
- M5 o tshwanetse go golagana le batlamela ka ditirelo botlhe ba ba dirang mo teng ga IF.
- M5 o tla tsenela konteraka le Bathati ba Neteweke, mme maikarabelo le tiro ya gagwe di tla laolwa ke molao wa lekgetho le/kgotsa ke tumalano ka boleng jwa ditirelo.

Kgaolo 6: Mesola ya Mofuta wa VAT ya Dijethale

- 1) E tlhofofaletsa baduelalekgetho go ikobela molao wa VAT le go tlhomamisa gore dipego tsa bone di nepagetse, e akofisa dipusetso tsa bone tsa madi, le go tsenyeletsa VAT mo diporokeramong tsa bone tsa letsatsi le letsatsi tsa kgwebo le go bona boemo jwa yone gone fela foo le go se belaele sepe ka yone.
- 2) Malebana le ikonomi, e fokotsa go sa duelweng ga VAT, e tlhofofatsa kgwebisano, e golaganya diporokeramo tse dintsi tsa dijethale le tirisano mmogo ya diporokeramo tse di sa tshwaneng tsa naga ya rona le tsa dinaga di sele le go tokafatsa kgwebisano.
- 3) Malebana le SARS le puso, e dira gore go ikobelwe melawana ya VAT gone fela foo fa go ntse go berekanwa le yone, e tokafatsa go atlega ga ditiro ka go tlhoma mogopolo mo go tse di tsosang dipotso tse di masisi, e tokafatsa boleng jwa theko-dithoto le go buisana pele le bana-le-seabe ba setheo sa puso, e bile e thaya motheo wa go tlamela ka tsamaiso e nngwe go ya pele ya lekgetho la dijethale

- 4) Mofuta wa VAT ya Dijethale ga o tlole e balelelwa ka diatla fa tshekatsheko e sena go dirwa, mme jaanong go tla dirisiwa porokeramo e e nang le tshedimosetso e e tswelatsang kgwebo pele kwantle ga go tlola melawana.

Lenaanethalo le le fa tlase le tshwantsha ka fa Mofuta wa VAT ya Dijethale o tlleng go solegela molemo baduelalekgetho le SARS ka teng.



Lenaanethalo 2: Morago ga Tshekatsheko fa go bapisiwa le DCTCE

Kgaolo 7: Mekgwa e e Dirisiwang mo Lefatsheng Lotlhe le se re ka se lthutang mo go Yone⁶

e-Invoicing le *e-Reporting* di a oketsega mo lefatsheng lotlhe, e bile dinaga di simolola go dirisa mekgwa e e sa tshwaneng gore di fitlhelele mekgele ya go ikobela melawana ya lekgetho go ya ka maemo.

Dinaga tsa kwa Latin America jaaka Mexico, Brazil, le Chile di tsenyeleditse porokeramo e e tllileng go dirisiwa ke dikgwebo tsotlhe ya go netefatsa di *e-Invoice* gone fela foo ka nako e go berekanwang le tsone. Mexico e tlotlha mo e ka nnang di *e-Invoice* di le dibilione di le 10 ka ngwaga, mme seno se fokotsa bonweenwee fela thata. Mexico le Chile di fokoditse bothata jwa go se duelweng ga VAT ya tsone ka diperesente di le 50. Brazil e ile ya tokafatsa go ikobelwa ga melawana mo nageng yotlhe, mme jaanong dikgwebo tse di fetang 2.1 million di ntsha di *e-Invoice* le go lemoga ditiro tsa bonweenwee ka bonako. Go atlega ga dikgato tseno go bontsha kgonego ya koketsego ya lotseno lwa madi ka ntlha ya go fetogela go dijethale⁷.

Dinaga tsa kwa Yuropa di ne tsa gatelela gore go nne le tirisano mmogo ya diporokeramo tse di sa tshwaneng. Boikaelelo jwa letsholo la *European Union's ViDA*⁸ (*VAT in the Digital Age*) ke go dira gore di *e-Invoicing* di tsamaisane le gore dinaga tsotlhe tse e leng maloko a mokgatlho ono di ntshe pegu ya dijethale go lwantsha bonweenwee jwa VAT le go dira gore dithulaganyo tse di dirisiwang e nne tse di tshwanang tsotlhe. Fa e sa le ka 2019, dinaga tse di jaaka Italy di kopile gore ditshuposekoloto tsotlhe tsa go tswa kgwebong go ya kgwebong e nngwe (B2B) le tsa go tswa kgwebong go ya moreking (B2C) di netefadiwe ka porokeramo e le nngwe fela, mme seno se fokoditse fela thata bothata jwa go sa duelweng ga lekgetho e bile mo e batlang e nna dikgwebo tsotlhe di ikobela melawana ya VAT. France e rulaganyetsa go dirisa tsamaiso ya batsayakarolo ba batlhano, e e kgonang go golagana le dikgwebo tse di farologaneng gore di tlathlobe di *e-Invoice* le go romela pegu ka tsone.

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

⁷ OpenText. (2023). *2024 Guide to Global e-Invoicing Mandates*. OpenText Position Paper.

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

Dinaga tsa kwa Asia tse di jaaka India di tsenya tsamaiso eno tirisong kgato ke kgato go ya ka lotseno lwa setlamo gore kgato ka kgato, ditlamo tse dinnye le tsa bogolo jo bo mo magareng di romele *e-Invoicing* le go simolola ka iketlo go ikobela melawana.

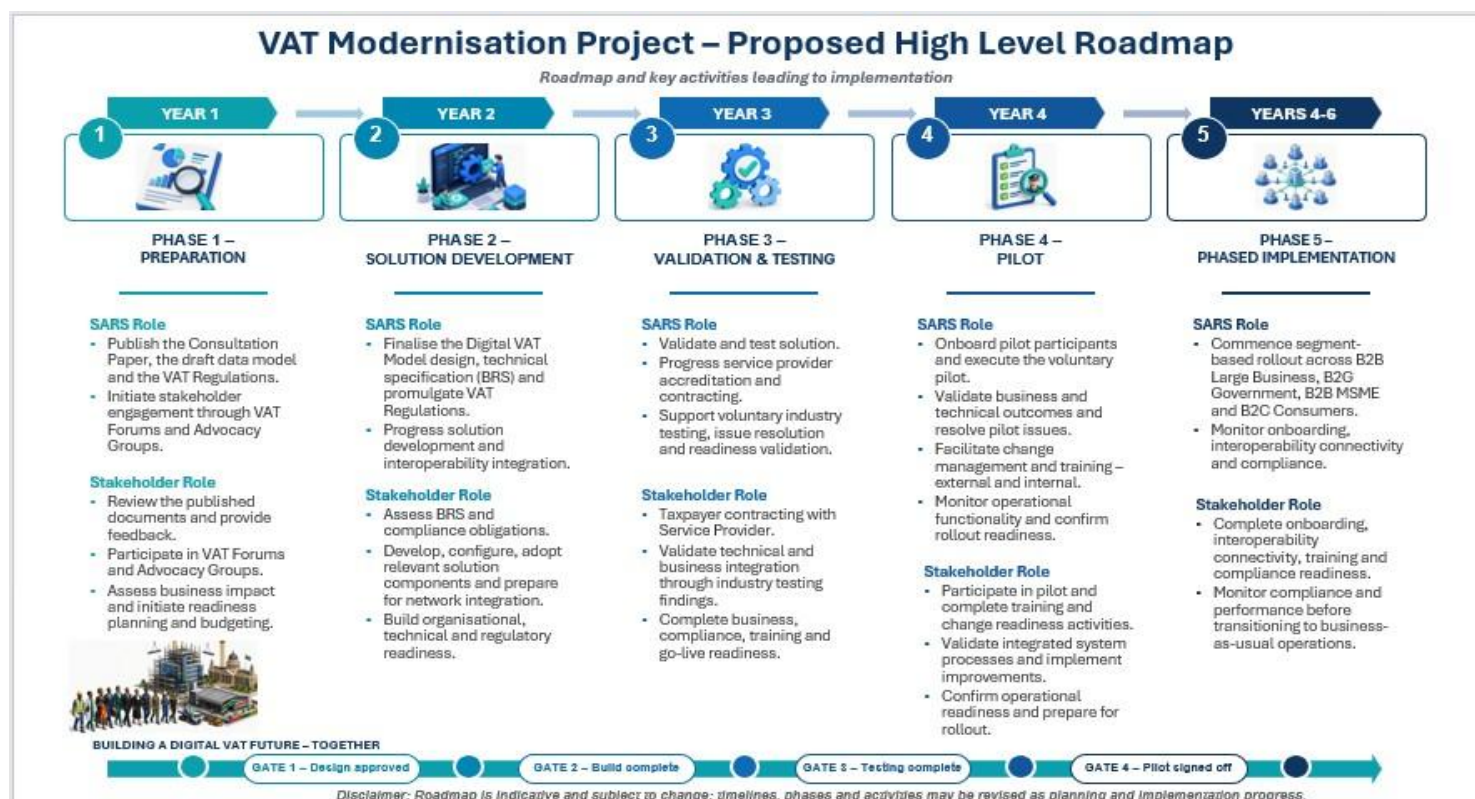
China e lekeletsa sedirisiwa se se dirang ka go tshwana mo dinageng tsotlhe go romela *e-Invoicing* le go simolola go se dirisa kgato ka kgato le kwa dinageng tse dingwe.

United States (e e nang le mofuta o o farologaneng wa lekgetho le le senang VAT) ga e na molao o o amang naga yotlhe wa *e-Invoicing* ya B2B mme e dira ditekeletso tsa neteweke ya go romela le go amogela ditshuposekoloto mo mafapheng mangwe.

Kgaolo 8: Thulaganyo ya go e Tsenya Tirisong

Go tsenya tirisong Mofuta wa VAT ya Dijethale mo Aforikaborwa go tla dirwa kgato ka kgato, thulaganyo e e akaretsang botlhe go tihomamisa gore tsamaiso eno e dira sentle kwa ntle ga mathata ape le go rarabolola maemo a a tsosang dipotso, go tswelela pele ka ditherisano, tlhabololo le go ipaakanyetsa go e dirisa ga bana-le-seabe le go e tshegetsa. SARS e tla tsenya Mofuta ono tirisong kgato ka kgato e simolola ka go o baakanyetsa, go tlhama dikgatotharabololo, go o tlhatlhoba gore o dira sentle le go o lekeletsa pele o tsennngwa tirisong kgato ka kgato ka ba ba ithaopelang go o dirisa gore ba o ithute go sa le gale le go o tlhabolola.

Thulaganyo ya go e tsenya tirisong e bontshiwa mo setshwantshong se se fa tlase fano:



Setshwantsho 2: Dikgato Tsa Konokono Tse di Tshitshintsweng

8.1 Kgato 1: Paakanyetso

Kgato 1 e amana le patlisiso, ditshekatsheko le go tshwara ditherisano le bana-le-seabe ba bantsi go tlabolola pholisi, go sekaseka gore ditlhopho tse di farologaneng di siametse go e dirisa le go tlhama dikgatotharabololo tse di tseneletseng. Go lebeletswe gore go tshwara ditherisano go sa le gale le ditheo tsa intaseteri, batlamela ka ditirelo le barekisi go simolole ka 2026/2027 mme go tswelale lobaka lwa dikgwedi di le 12. Ka nako ya kgato eno, go tla kwalwa kgatiso ka melawana ya VAT.

8.2 Kgato 2: Go Tlhamiwa ga Dikgatotharabololo

Kgato 2 e tlhama dikgatotharabololo tsa go tlhabololwa ga tsamaiso ya VAT, mmogo le go tlhama tsamaiso ya setegeniki, ya semolao le ya puso. E akaretsa go tlhalosa melawana, dipatlafalo le mekgwa-tiriso ya go gokagana le tsamaiso, tisanommogo ya diporokeramo tse di sa tshwaneng le go romelana tshedimosetso, mme go lebeletswe gore e tseye dikgwedi di ka nna 12 ka 2027/2028. Ka nako ya kgato eno, melawana ya VAT e tla tsenngwa tirisong.

8.3 Kgato 3: Netefatso (Teko ya Tlhomamiso ka Tsa Boleng)

Kgato 3 ke ya go lekeletsa kgatotharabololo eno mo maemong a a ka fa tlase ga taolo e e siameng ka batsayakarolo ba ba ithaopetseng go bona gore a e a dira, go tlhaola mathata le go a rarabolola pele e tsenngwa tirisong. Go e lekeletsa ke go bona gore a e a dira, a e na le matswela le gore a e siametse go dira, le gore go lebeletswe gore e dire dikgwedi di ka nna 6 ka 2028/2029.

8.4 Kgato 4: Tekeletso

Kgato 4 e tla dira tekeletso ka batsayakarolo ba baithaopi go tswa mo ditlhopheng tsa bone tsa konokono go bona gore a porokeramo eno a tota e a dira. Ditlhopha tsa IT di tla tshwarega ka go dira ditekeletso ka SARS le ka batlamela ka ditirelo go rarabolola mathata a setegeniki. Go tla dirwa ditlhabololo tsa bofelo morago ga go lemoga mathata mangwe pele e tsenngwa tirisong ka botlalo, mme go lebeletswe gore kgato eno e tseye dikgwedi di ka nna 6 ka 2029/2030.

8.5 Kgato 5: Go e Tsenya Tirisong Kgato ka Kgato

Kgato 5 ke ya go tsenyeletsa ditharabololo kgato ka kgato, tse di kaelwang ke melao le ke lotseno lwa ngwaga, mme lobaka lwa teng lo tla ikaega ka bontsi jwa ditirisano tsa kgwebo, gore a intaseteri e siametse go e dirisa le go akanyetsa mathata a go kopanweng le one (go akaretsa le melawana e e kgethegileng ya diintaseteri dingwe le ditheo tse tiro ya tsone e tsosang dipotso tse di masisi). Go lebeletswe gore ditlamo-kgolo tse di duelang lekgetho di ithaopele go e dirisa kwa tshimologong, mme go dirisiwa ga yone ka pateletso go tla latela

moragonyana. Go tla nna le tšhono ya go tsaya karolo ka go ithaopa ga setheo sepe fela kgotsa kgwebo ya bogolo bope fela. Thulaganyo e e tla latelwang ya gore dikarolo tse di rileng kgotsa mafapha a a rileng a ikonomi a e tsenye tirisong e ka nna ya fetoga mo kगतong eno go ikaegile ka gore a e tla amogelwa motlhofo, a go tla ikobelwa melawana ya yone, a e kgona go bontsha gore ke bomang ba ba sa duelang VAT le dilo tse dingwe. Go lebeletswe gore go tsenngwa ga mofuta ono tirisong go simolole ka ngwaga wa 2030 mme go tswelele go fitlha go dikgwedi di ka nna 36.

Kgato 5a: Ditlamo-Kgolo tse di Duelang Lekgetho le Dikgwebo (B2B)

Kgato 5a e etelelsa kwa pele ditlamo-kgolo tse di duelang lekgetho le dikgwebo, ka ntlha ya diporokeramo tsa tsone tsa maemo a a kwa godimo le kgono e kgolo ya tsone ya go dirisa *e-Invoicing*, go dirisana mmogo le batlamela ka ditirelo le go gokagana le *IF*. Go lebeletswe gore go e dirisa go sa le gale kwa tshimologong ya yone go tla nna le melemo mengwe ya yone ya go itirisa le go rotloetsa dikgwebo tse di farologaneng go simolola go e dirisa.

Kgato 5b: Ditirisano Gare ga Kgwebo le Puso (B2G)

Kgato 5b e atolosetsa porokeramo eno kwa ditheong tsa puso gore di amogele di *e-Invoice* tsa theko-dithoto, mme seno se tokafatsa tsela ya go bona boemo jwa tsone jwa VAT, go laola dilo le go buisana pele le bana-le-seabe. Ditheo tseno di ka nna tsa etelediwa kwa pele mmogo le go tsenngwa tirisong ga mofuta ono mo dikgwebong tse dikgolo.

Kgato 5c: Dikgwebopotlana, tsa Bogolo jo bo mo Magareng le Tse Dinnye (B2B)

Kgato 5c e atolosetsa go tsenngwa tirisong ga yone go Dikgwebopotlana, tsa Bogolo jo bo mo Magareng le Tse Dinnye (MSME). Le fa melemo ya teng e le mentsi, go dirisiwa ga yone go tla tswelela pele kgato ka kgato dingwaga di le mmalwa ka gone ga se mafelo otlhe a a nang le mafaratlhatlha a a tshwanang a go e dirisa. Badirisi ba yone ba tla newa katiso le tshegetso go ba thusa go e dirisa.

Kgato 5d: Ditirisano Gare ga Kgwebo le Moreki (B2C)

Kgato 5d e amana le ditirisano tse di amanang le baduelalekgetho le dikgwebo tse di sa kwadisediwang VAT, mmogo le badirisa-dikumo ba letsatsi le letsatsi gore boemo jwa ikonomi bo bonale sentle gore bo ntse jang. Go ka nna ga nna le dithotloetso tsa go dira gore ditshuposekoloto di amogelwe le go netefadiwa.

Kgaolo 9: Ditlamorago Tsa Seno go SARS le Bana-le-Seabe le ka fa ba Amegang ka Gone

SARS e batla go nna le puisano le bana-le-seabe: botlhe le go fetola tsela e batsamaisi ba dirang dilo ka yone gore go tshegediwe Mofuta wa VAT ya Dijethale, go tlhomamisa gore ditshwaelo tsa bana-le-seabe di bopa tsamaiso e e mosola ya VAT e e tsamaisanang le ka fa tiro e dirwang ka teng mo kgwebong le mo go tsa ikonomi. SARS e tla netefatsa gore Mofuta wa VAT ya Dijethale o tshegediwa ke melawana e e utlwalang sentle, diporokeramo tse di dirang sentle ka dinako tsotlhe, tshireletsego ya tshedimosetso, go tlotlha ga tshedimosetso mo go yone nako e e berekwang ka yone, go naya batlamela ka ditirelo tsetelelosemmuso, go siamela go e dirisa ga baduelalekgetho, katiso, go lemoga bonweenwee, diporokeramo tse di tsamaisanang le tsa dinaga tse dingwe, go tshegediwa ke ba dipolotiki le go tshwara ditherisano le bana-le-seabe.

SARS e a lemoga gore go simolola tiriso ya Mofuta wa VAT ya Dijethale go tla batla madi a didirisiwa tsa thekenoloji, go kopanya diporokeramo, go tokafatsa mokgwa-tiro, go siamela tiriso ya yone ga setlamo mmogo le madi a a tla tlhokegang a go dira jalo. Ditshenyegelo tseno di tla ikaega ka bogolo, go raraana le boleng jwa dijethale tsa mona-le-seabe mongwe le mongwe. Maitemogelo ao ba dinaga di sele ba nnileng le one a bontsha gore fa ditshenyegelo tsa go tsenngwa tirisong ga mofuta ono di ka nna tsa tlihatloga mo lobakeng lo lo khutshwane, o ka nna le mesola e mentsi thata fa o ka tokafadiwa gore e nne mofuta o o itirisang, o o dirang gore batho ba ikobele lekgetho, go fokotsa ditiro tsa tsamaiso, tshedimosetso ya boleng jo bo botoka le tsamaiso e e dirang botoka thata ya lekgetho. SARS e tla tswelela pele go tshwara ditherisano le bana-le-seabe ka nako yotlhe ya go buisana le bone gore e tlhaloganye ditlamorago tsa ditshenyegelo tsa teng le go batlana le mekgwa e e tshwanetseng ya go

tshegetsa mofuta ono, segolobogolo go tshegetsa baduelalekgetho ba ba santseng ba le basha mo tirong.

Go bona melemo ya Mofuta wa VAT ya Dijethale, bana-le-seabe ba ditlhopha tse di farologaneng ba tla tshwanelwa ke go tsaya dikgato tse di rileng le go nyalanya madirelo a bone le mofuta ono. Go simolola go dirisa mofuta ono go batla gore go bo go dirilwe diphetogo tse di tsamaisanang sentle tsa thekenoloji, ditsamaiso tsa yone le batho.

9.1 Ditlamorago Tsa Molao

Tlhabololo ya VAT e tla batla go tsenngwa tirisong ka thulaganyo e e utlwalang sentle ya molao kgato ka kgato go tshegetsa thomelo ya di *e-Invoicing*, *IF* le maikarabelo a go abelana tshedimosetso, le *e-Reporting*. Boikaelelo jwa melao e e tlhabolotsweng ke go tthalosa sentle gore SARS, baduelalekgetho le batlamela ka ditirelo ba tshwanetse go dira eng le gore ba na le tshwanelo efe, go simolola pele ka go ithaopela go e dirisa go fitlha ka tiriso ya yone e e patelediwang. Thulaganyo eno e tllile go kaelwa ke mekgwa ya boditšhabatšhaba e e gaisang yotlhe ya tiro, e bile e tla tthalosa dikgopolo tsa konokono jaaka ditshuposekoloto tsa eleketeroniki, thulaganyo ya tshedimosetso le bokao jwa yone, *syntax*, tirisanommo go ya diporokeramo tse di sa tshwaneng le *e-Reporting*. Gape o tla tthalosa melawana ya go tlhagisa ditshuposekoloto tsa eleketeroniki tse di kgonwang ke mefuta yotlhe ya thekenoloji, tse di tsamaisanang le tsa dinaga tse dingwe, tse go leng motlhofo go dira ka tsone, tse di sa jeng madi e bile e le tse di tshwanelang di MSME le ditirisano tsa kgwebo. Molao o tla rarabolola dikganetso tse di tsoswang, go sireletsa tshedimosetso, go netefadiwa ga batlamela ka ditirelo le go ba naya taolo, go boloka dikgang tsa khupamarama, le go fitlhelela dipatlafalo tsa tsamaiso.

9.2 Ka fa Thekenoloji ya Tshedimosetso e Amegang ka Gone (IT)

Tlhaloso ya Mofuta wa VAT ya Dijethale ke tshwetso e e masisi fela thata e e tla kaelang go tlhophiwa, go tlhamiwa, go rulaganngwa le go baakanngwa ga IT le mafaratlhatlha a *software* e e tlhokwang gore e kgone go tsenngwa mo Aforikaborwa. Tshwetso eno e tla nna e e leng go ya ka Bathati ba Neteweke ba ba tlhophilweng, *IF*, melawana e e tsamaisanang le yone le

ditlamorago tsa tlhopho e e maleba le dithulaganyo tsa go batla ditirelo tse ga jaanong jaana di felelediwang ke SARS.

Baduelalekgetho ba tshwanetse go tihomamisa gore porokeramo ya bone ya bobalamatlotlo/porokeramo ya ERP e tsamaisana le molawana o mosha wa go dira eInvoicing. Seno se ka nna sa batla gore ba tlihabolole *software*, ba tokafatse tsamaiso ya bone kgotsa ba e emisetse ka e nngwe. Ditlhophisa tsa di IT di tla tshwanelwa ke go golagana le batlamela ka ditirelo ba ba tlhophilweng ba *IF* ka dikgolagano tse di sireletsegileng le go tsaya dikgato tse di gagametseng tsa go sireletsa tshedimosetso go boloka tshedimosetso ya ditirisano e sireletsegile e bile e le khupamarama.”

Barekisi ba ba sa kgoneng go tlamela ka *e-Invoicing* ba tla tshwanelwa ke go tlihabolola kgotsa go nna le mofuta o o tshwanelegang sentle wa *software* ya bobalamatlotlo, ya ERP kgotsa ya ditshuposekoloto, kgotsa go dirisa batlamela ka ditirelo ba ba neilweng tsetlelelosemmuso ya go Romela le go Amogela ditshuposekoloto gore ba fetole tshedimosetso ya ditshuposekoloto gore e nne fomete e go dumalanweng ka yone. Malebana le baduelalekgetho ba basha mo tirong, didirisiwa mo mafaratlhatlheng tsa batlamela ka ditirelo kgotsa dithulusu tsa dijethale di ka nna tsa tshegetsaphetogo e e mosola e e dirwang kgato ka kgato.

Gape SARS e tla buisana le batlamela ka di *software* ka ga mofuta ya dipeeletso tsa bone tse di farologanang ka maemo, gore e akanyetse tse di duelelwang ke setlamo sengwe kgotsa tse di sa tureng.

E re ka mofuta ono o tllile go dirisiwa pele kgato ka kgato go fitlha ka tiriso ya o o patelediwang, go bonala diporokeramo tse di leng teng le tse disha di tllile go dira mmogo go fitlha phetogo yotlhe e sena go wediwa.

9.3 Ka fa Seno se Amang Madi le Dithulaganyo Tsa go Ikobela Lekgetho ka Gone

Mafapha a tsa ditšhelete a baduelalekgetho, a bobalamatlotlo, le a lekgetho a tla tshwanelwa ke go tsamaisanya dithulaganyo tsa one go tswa mo go tsa nako le nako, go baakanyetsa matsibogo a VAT ka diatla go ya go ditirisano tse di nnang di beilwe leitho. Mo boemong jwa go kokoanya tshedimosetso ya matsibogelo a lekgetho kwa bokhutlong jwa kgwedi, ba tla

fetogela kgato ka kgato kwa go okameleng netefatso e e itirisang ya ditshuposekoloto le go rarabolola maemo ao tsamaiso e a tshwayang jaaka a a tsosang dipotso tse di masisi. Seno se batla gore go akanyediwe gape gore ditiro tse di jaaka go kopanya tshedimosetso ya ditshuposekoloto, go faela lekgetho, le go boloka direkoto go tla dirwa jang. Ditlhatlhobo tse di dirwang mo teng ga setlamo gape di ka nna tsa dirwa go sa le gale mo thulaganyong eno. Fa nako e ntse e tsamaya, maikarabelo a ditlhopho tse di dirang ka ditšhelete a ka nna a fetoga gore ba tlhome mogopolo thata mo tlhomamisong ya boleng jwa tshedimosetso le go sekaseka maemo a a tsosang dipotso tse di masisi mo boemong jwa tiro ya ka gale ya go balelela lekgetho.

9.4 Ditlamorago tsa go Siamela Tiro eno ga Setlamo le Katiso ya Sone

Go botlhokwa thata gore go nne le batsamaisi ba bangwe ba basha ba baduelalekgetho le ba SARS. Baduelalekgetho ba tshwanetse go rulaganyetsa go katisa badiri gore ba kgone go dira ka diporokeramo tse di ntšha tsa di *e-Invoice* kgotsa didirisiwa mo mafaratlhatlheng tsa batlamela ka ditirelo. Dipuisano mo teng ga setlamo mmogo le dipholisi tse di tlabolotsweng di tla thusa gore go dirwa ga phetogo eno go dirwe ntle le matsapa, go tswa go dipampiri kgotsa go tswa go di invoice tsa pampiri kgotsa tsa eleketeroniki go ya go tsa dijethale ka botlalo. Baduelalekgetho ba ka nna ba tlhopho ditlhopho tsa porojeke, tse di nang le ba IT, ba matlotlo, le ba ba elang tlhoko gore go ikobelwa melawana ya go kopanya diporokeramo tsotlhe gore ba tsamaisanye mafapha otlhe a kgwebo. Go tshwara ditherisano le mekgatlho ya diintaseteri le go tsaya malebela go tswa go dithaka tsa bone le mo maitemogelong a lefatshe lotlhe le gone go ka thusa go siamela tiriso ya tsamaiso eno.

9.5 Ditlamorago tsa seno mo Baemeding ba Kgwebo

Batlamela ka ditirelo ba e leng baemedi ba kgwebo, s.k. barekisi ba *software*, badiredi ba lekgetho le ditheo tsa taolo tse di itsegeng, ke bana-le-seabe bao le bone ba tlileng go amega. Go tsaya karolo ga bone ka tlhagafalo mo go tllhameng mmogo tsamaiso eno go botlhokwa thata gore go nne le melao, tsetlelosemmuso, go baya tiriso ya melao leitlho, go sikara molato ga yo a o dirileng, le dikgato tsa tshireletso gore melawana e tshwane mo go botlhe, e ikanngwe le phetogo eno e tshepiwe mme e nne e e sa gobeleteng mo netewekeng yotlhe.

Seno se tshwanetse go fokotsa dikgoreletsi tsa go e dirisa, go kopanya diporokeramo tse dingwe tse di farologaneng le eno, le go dira gore Mofuta wa VAT ya Dijethale o tsenngwe tirisong.

9.6 Tshegetso le Tirisanommogo

SARS e tla dirisa mokgwa o o akaretsang ditlhopha tsotlhe o o nayang bana-le-seabe ditlhoko tsa bone le go diragatsa maikarabelo a yone a SARS. Seno se tla thuswa ke gore go buiwe ka metlha e bile go sa le gale le dikgwebo, badiredi ba lekgetho, difeme tsa *software* ya bobalamatlotlo, ditheo tsa intaseteri le mafapha a a maleba a puso. Dithutano tsa ka metlha di tla tlamela ka dintlha tsa bošeng, ka dipego le go rarabolola matshwenyego. SARS e ikemiseditse go dira mmogo le bana-le-seabe le go dira ka thuso ya bone. Ka go rulaganya dilo ka kelotlhoko, go dira dilo kgato ka kgato, go dirisana le bana-le-seabe le tshegetso, go simolola tiro ya Mofuta wa VAT ya Dijethale mo Aforikaborwa go ka dirwa ka tsela e e godisang mesola le go fokotsa dikgoreletsego.

9.7 Dikgwebo tse dikgolo

Ditlamo tse dikgolo go feta tsa baduelalekgetho di setse di dirisa diporokeramo tsa ERP ya segompiano kgotsa ya bobalamatlotlo mme di setse di siametse gore go ka simololwa go sa le gale go di dirisa. Dikgwebo tseno di tla tlhoka go tlhabololola diporokeramo tsa tsone kgotsa di *software* gore di kgone go romela le go amogela ditshuposekoloto di le ka fomete e e batlegang, le go tlhoma motlamela ka ditirelo yo o netefaditsweng mo netewekeng ya *IF* gore ba golagane le bagwebisani ba bone le SARS. Ga go pelaelo gore go amogelwa ga Mofuta wa VAT ya Dijethale mo mefuteng ya dikgwebo tseno go tla batla ditlhabololo mo boemong jwa go tsenngwa tirisong ga dikarolo tse di ntšha gotlhelele. Seno se tla akaretsa go kopanya porokeramo ya bone ya ERP/bobalamatlotlo le sedirisiwa se se tlhophilweng sa motlamela ka ditirelo, go lekeletsa moelelo wa tshedimosetso, le go ela tlhoko gore dithulaganyo tsa mo teng ga setlamo tse di jaaka tsa diakhaonto tse di tshwanetseng go duelwa/amogelwa le go elela ga tiro ya VAT di tlhabolotswe gore di kgone go netefatsa ditshuposekoloto ka yone nako e di berekwang ka yone le go romela dikarabo,, le go emisetsa ditiro tsa ga jaanong tse di

dirwang ka diatla ka tse dingwe. Dikgwebo tse dikgolo le tsone di tla tshwanelwa ke go katisetsa ditlhopho tsa IT le tse di dirang ka ditšhelete go dirisa mekgwa e mesha. Ka ntlha ya go bo di na le madi, go lebeletswe gore di dire kgatelopele ka bonako le go thusa ka thotloetso ya go tsenya mofuta ono tirisong mo kgwebong ya tsone.

9.8 Dikgwebopotlana, tsa Bogolo jo bo mo Magareng le Tse Dinnye (MSME)

Di MSME di ka nna tsa lebane le dikgwetlho tse dikgolwane tsa go simolola go dirisa Mofuta wa VAT ya Dijethale ka ntlha ya go bo di sena diporokeramo tse di lekaneng tsa IT, madi le bokgoni. SARS e amogela seno mme e rulaganyetsa go tshegetsisa dikgwebo tseno ka go di naya thuso e e tshwanetseng ya go di kwadisa mo mafaratlhatlheng le go di thusa go kwadisiwa. Di MSME di tla tshwanelwa ke gore, kgato ka kgato, di tlogele mokgwa wa nako e e fetileng wa tiriso ya dipampiri, di *spreadsheet* kgotsa ditshuposekoloto tsa PDF tse di romelwang ka imeile, mme di dirise porokeramo e e nang le tshedimosetso ya ditshuposekoloto tsa dijethale le go di romelelana, ka go simolola go dirisa *software* ya bobalamatlotlo kgotsa diporokeramo tsa motlamela ka ditirelo. Phetogo eno e ka dirwa ka go tsenya tirisong didirisiwa mo mafaratlhatlheng tsa motlamela ka ditirelo kgotsa dithulusu tse di tlhofofaditsweng tsa dijethale, kgato ka kgato, ka go kaelwa, go kwadisiwa mo mafaratlhatlheng le go thusiwa go kwadisiwa. SARS e ikaeletse go tlamela ka dikanale tsa kaelo, thuto, le tshegetso go thusa dikgwebo tseno go dira phetogo eno.

9.9 Puso le ditheo tsa puso

Setheo sa puso se dira jaaka modira-pholisi le motsayakarolo mo porokeramong ya VAT, jaaka moreki wa dithoto le wa ditirelo e bile gape se ka diragatsa maikarabelo a Motsayakarolo wa bo 4 jaaka Moreki/Moamogela-Dithoto mo Mofuteng ono wa VAT ya Dijethale. Ka nako ya kgato e e maleba ya go tsenngwa tirisong ga porokeramo e ntšha, mafapha a puso le ditheo tsa puso di tla laelwa gore di simolole go amogela di *e-Invoice* go tswa go batlamela ka dithoto. Di tshwanetse go tlhomamisa gore diporokeramo tsa tsone tsa theko-dithoto le tsa ditšhelete di kgona go amogela di *e-Invoice* le go di bereka. Go simolola tiriso ya *e-Invoicing* ka nako ya

theko-dithoto tsa puso go tla tokafatsa mokgwa wa go buisana pele le bana-le-seabe le go fokotsa bonweenwee jwa tiriso ya madi a puso. Seno se tla batla gore badiri ba katisiwe le gore diporokeramo di tokafadiwe. SARS le ditheo tsa bookamedi tsa puso di tla okamela go tsenngwa tirisong ga melawana e e akaretsang botlhe gore e dirisiwe ke puso, le go tsamaisanya melawana eo le leano-kakaretso.

Bana-le-seabe ba Puso ba kopiwa go akanyetsa ka fa dilo di tllileng go tokafala ka gone, gore a diporokeramo tsa bone di siametse phetogo eno, le gore ba tsamaisanye go ikobelwa ga melao le go tlhohofadiwa ga tsamaiso ya kgwebo.

9.10 Dikgwetlho le Dintlha Tsa Konokono Tsa go Atlega

Dikgwetlho tse dikgolo tse baduelalekgetho ba tllileng go lebana le tsone tsa go simolola tiriso ya Mofuta wa VAT ya Dijethale di akaretsa ditshenyegelo tsa go tsenya mofuta ono tirisong, go tlhabela kitso ka tiriso ya didirisiwa tsa dijethale, go ganana le phetogo eno, go kgoreletsega ga kgwebo, go raraana ga melawana e e laolang thulaganyo eno, go kopanngwa ga diporokeramo, tshireletsego ya tshedimosetso le kgolo ya yone.

Dikgwetlho tseno di tla rarabololwa ka go tshwara ditherisano le puso ka pholisi, ka tirisanommogo le bana-le-seabe, ka didirisiwa tse di tshwanelang tsa thekenoloji, go rulaganyetsa ditshenyegelo tsa lobaka lo lo leele, *software* e e kgonang go amogela diporokeramo tsotlhe, katiso, go fetola setlhophsa sa batsamaisi le dikgato tse di gagametseng tsa tshireletso ya tshedimosetso.

Dintlha tsa konokono tsa go atlega ke go dira dithulaganyo tse di tseneletseng, leano le le tlhaloganyesegang sentle, puisano e e atlegang le tirisanommogo e e tswelelang pele le bana-le-seabe go tlhomamisa gore go dirisiwa ga mofuta ono o mosha go a atlega e bile go tsenngwa tirisong.

Kgaolo 10: Konelo

Mofuta wa VAT ya Dijethale ga se fela go tokafatsa thekenoloji; ke tlhabololo ya tsamaiso ya VAT. Phetogo eno ke porokeramo e e tllileng go tsaya dingwaga di le dintsi mme e tlhoka go

nna le dikarolo tse dintsi, diporokeramo, le bana-le-seabe gore ba dire ba le seoposengwe gore go fitlhelelwe mesola yotlhe ya seno.

Phetogo eno e tla kgontsha gore go fetogelwe lobaka lo lo leele kwa tsamaisong ya dijethale, e e senang bofitlha bope le e e nonofileng ya VAT. Seno se naya baduelalekgetho maitemogelo a a sa raraanang a a dirang gore ba kgone go bonela pele kwantle ga matsapa ape, gore ba ka se nne le dipelaelo fa *“lekgetho le itiragalela ka bolone”*.

SARS e kopa bana-le-seabe go tlamela ka pegelokarabo mo Pampiring eno ya Ditherisano, malebana le dilo tse di latelang mme ga se tsone tsotlhe, e leng phetogo ya go dirisa dijethale, thekenoloji, go fetolwa ga setlhophsa sa botsamaisi, nako ya go simolola tiriso ya yone, go siamela go e dirisa, ditshenyegelo, dikgwetlho le mesola, go tlhomamisa gore go nna le tirisano mmogo ya go tsaya karolo ya go aga Mofuta wa VAT ya Dijethale wa maemo a a kwa godimo.

Pegelokarabo e tshwanetse go bo e rometswe ka di 16 Diphilane 2026 ka go dirisa segoke sa patlisiso sa *Qualtrics*: https://sars.qualtrics.com/jfe/form/SV_e2NAmnTnnGOBci2

SARS e tla akanyetsa le go kopanya ditshwaelo tsotlhe tsa bana-le-seabe. Go tshwarwa ditherisano le bana-le-seabe, go akaretsa le mekgatlho, barekisi ba di *software*, puso le ditheo tsa mafapha a puso le baduelalekgetho, di tla tshwarwa le setlhophsa se le sengwe ka nako, go kopa ditshwaelo tse di tseneletseng tsa bone ka ga Mofuta wa VAT ya Dijethale o o tshitshintsweng. Ditshwaelo tsotlhe ke tse ka tsone go tla tlhamiwang pholisi ya bofelo go ntse go sedimosetswa bana-le-seabe ka yone.

Dikgato tsa botlhokwa tsa go tshwara ditherisano go fitlha pholisi e amogelesega semmuso di ka mokgwa o o latelang:

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

Setshwantsho 3: Dikgato Tsa go Tshwara Ditherisano