SISWATI

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

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Matikhiphecaleni: *Loku lokucuketfwe nguleSihlongoto Sekubonisana kumiselwe ekuvisiseni luhlakamsebenti lwe-SARS lwe-VAT lwesimanje loluphakanyisiwe futsi kuhloswe ngako kuchuba kubonisana nalabatsintsekako kuphela. Imibono, tiphakamiso kanye nalokucatjangwako kwekufezekisa lokubhalwe kulesihlongoto kungenteka kupolishwe ngekuya kweligalelo lalabatsintsekako, lolunye luhlatiyo kanye nemitsetfo lesebentako noma tinchubo tenchubomgomo.*

SARS
At your service

SIHLONGOTO SEKUBONISANA MAYELANA NEKWENTIWA KWETINCHUBO TE-VAT TIBE TESIMANJE: I-*E-INVOICING*, LUHLAKAMSEBENTI LWEKUSEBENTISA LWATISO KANYE NE *E-REPORTING*

Luhlu Lwalokucuketfwe

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Luphiko Lwetekugcogca Umtselo LwaseNingizimu Afrika (i-SARS) ingenele luhambo lwekusebentisa indlela yesimanje lemkhakhaminyenti njengobe ishiwo eMtsetfwenisihlongoto Wesimanje we-SARS (SARS Modernisation 3.0 Whitepaper[1]). Ngaphasi kwaloluhlelo lwekugcina, lenhlangano ifuna kwenta inkhundla yayo yekulawula umtselo ibe yesimanjemanje ibe luhlelo loluphucukile, loluchutjwa yidatha futsi lolusebenta ngedijithali lolwenta ncono lwati lwebakhokhimtselo, lucinisa kulandzelwa kwemtsetfo ngekutitsandzela futsi lusekela lulawulo lolufika lolushesha kakhulu, lolusebaleni nalolumiselwe ebungotini.

Ngekuya kweLiphepha Lekucocisana ngeLinanimtselontsengo (i-VAT) Lesimanje langa-2023, Liphepha Lekucocisana mayelana Nekuchuba I-VAT Ngekwesimanje lenta umgogodla weLuhlelo Lolubanti lwesimanje. Luchubela embili kusuka ekuphatfweni kwe-VAT lokubuka emuva, kuphatfwa kwe-VAT lokusekelwe ekudzaluleni lokucondze eluhlelweni lwe-*e-Invoicing* loluhlelekile, kusebentisana, *e-Reporting* kanye nesikhatsi lesecile, i-*automated assessment* ye-VAT letfutfukako.

Luhlelo Lwe-VAT Lwesimanje ngumtamo lolusibuciko lekugucula luhlelo loluhlanganisile lwe-VAT lwaseNingizimu ngekutsi kwentiwe kuphatfwa kweluhlelo lwe-VAT lube ngulolutentekalelako kanye nekutfobela umtsetfo. Simo sekugcina kutsi ekugcineni sisebentise imodeli ye-VAT *auto-assement*, lapho khona bakhokhimtselo batfola kutsi kutfobela umtsetfo wemtselo "kuvele kwente-nje" njengencenye yetinchubo temvelo tebhizinisi, ngekwabelana ne-SARS ngemininingwane ngalokushesha kakhulu. Ngekuhlanganisa tinchubo te-VAT nekuhlela tinsita temabhizinisi (i-ERP), kubalwa kwemali, kwenta ema-invoyisi, kanye netinhlelo tekukhokha, imodeli lensha ihlose kunciphisa kufayela ngesandla (ngalokwetayelekile) kanye nemaphutsa, kusheshisa kubuyiselwa imali ye-VAT, kanye nekunciphisa kakhulu sidzingo sekuhlolwa kwemabhuku noma kucinisekiswa ngemuva kwesikhashana.

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.

Inhlakanipho yekwakhiwa (advanced AI) lesezingeni lesetulu kanye nemathulusi ekuhlatiya atawusebenta ngemuva ahlatiye idatha yonkhe ye-mjongolo wekukhulisa lizinga wokungahambisani kanye nebungoti, kwenta kutsi i-SARS ibambe kukhwabanisa kanye nekungalandzeli umtsetfo kusenesikhatsi futsi igcile ekungeneleleni emacaleni layingoti kakhulu.

Luhlelo lwe-VAT loluhlangnisile lwakhele etukwetinsika letiyinhloko letintsatfu: i-*e-Invoicing*, Luhlaka Lwekusebentisana (i-IF), kanye ne-*e-Reporting*. Letincenye titawusungula Imodeli ye-*Decentralised Continuous Transaction Control and Exchange* (i-DCTCE). Loku Lemodeli lapha ibitwa ngekutsi "Yimodeli Ye-VAT Ledijithali". Lemodeli iya ngekuya itsatfwa njengendlela lekahle kakhulu yemhlaba wonkhe. Ekugcineni, kutawuletsa simo sekutfobela umtsetfo ngekudizayinwa kwesimondzawo lesenta ncono kuciniseka, lesinciphisa umtsamo, lesivala ligebe le-VAT futsi sikhutsate indlela yekubambisana, indlela leshesha kakhulu yekutfobela i-VAT.

Imodeli ye-VAT Yedijithali lephakanyisiwe ihlose kukhombisa tifundvo temave emhlaba kanye nekuhlangabetana netidzingo taseNingizimu Afrika ngekulinganisa kutfotjelwa ngemandla umtsetfo wemtselo kanye nekwenta ibhizinisi kalula. Tinzuzo te-*e-Invoicing*, i-*IF* kanye ne-*e-Reporting* tifaka ekhatsi lwati loluncono lwemkhokhimtselo, inzuzo yekusebenta kahle kwemnotfo kanye nekulawulwa kwemtselo lokucinile lokunekugcogcwa kwemalingena lengenako lokwentiwe ncono, kuncishiswa kwekukhwabanisa kanye nekungafihli lutfo lokwentiwe ncono.

Imodeli ye-VAT Yedijithali itawucala kusebenta ngetigaba, kwekucala ngekutsi kube nekuva emanti ngelubhoko, kulandzelwe kwemukelwa ngekutitsandzela bese kuyaphoceleleka. Indlela lokutawentiwa ngayo kufezekisa mayelana netigaba letitsite noma imikhakha yemnotfo kungantjintja ngekuya ngekutsi kwemukelwa kalula, bungoti bekulandzela, tinkhomba tesikhala se-VAT kanye naletinye tintfo. Kuphumelela kutawudzinga kuhamba tinchubo lokufanele, lusito kanye nekulawula tingucuko eluhlangotsini lwe-SARS kanye nabo bonkhe labatsintsekako.

Ngekuhambisana nenjongo yemasubuciko ye-SARS yekusebentisana kanye nekusebentisa labatsintsekako kwenta ncono luhlelo lwemvelo lwemtselo, Sihlongoto Sekubonisana simema bonkhe labatsintsekako kutsi bahlanganyele ngenkhutsalo ekwakheni ngekubambisana luhlelo lwe-VAT lolusezingeni lemhlaba lweNingizimu Afrika. Ifuna ngalokukhetsekile imibono yalabatsintsekako mayelana nekwakhiwa kweModeli ye-VAT Yedijithali, indlela lephakanyisiwe yekucala kusebenta ngetigaba, kulungela kwebakhokhi bentela, batfulitinsita te*software* kanye nebalamuli; tindleko, bungoti kanye netinzuzo tekwemukelwa kanye nekuphatsa, emazinga kanye netindlela tekuvikela letidzingekako kute kusekelwe luhlelo loluhlanganisile lwe-VAT Yedijithali lwavelonkhe lolwetsembekile.

Sehluko 1: Singeniso Nesimongcikitsi

Kuphuculwa kwe-VAT kuchutjwa kugcila kuloko bakhokhimtselo labahlangabetene nako nengendzawo leyindlela yekungena ngekwelisubuciko. Umgomo kwakha i-VAT lehlanganisile lete bugudlugudlu, lehlakaniphile lapho khona “umtselo uvele-nje wenteke”. Ngaphasi kwendlela lemiselwe enkhundleni, i-SARS itawusebentisana ngaphandle kwetihibe netinchubo teluhlelo lwemabhizinisi lwemvelo. Bakhokhimtselo labatfobela umtsetfo wemtselo abakavami kucaphela inchubo yekutfobela i-VAT ngoba isebenta ngekutentakalela ngekusebentisana kwabo kwebhizinisi lokuvamile. Lengucuko iphatselene nebucwepheshe kanye naloko lokuhlangenwe nako lapho khona bakhokhimtselo batawuhlangana kakhulu ne-SARS lokulula kusebentisana nayo, letfolakalako, lelungile nalengagucuki.

Kuphatfwa kwemtselo emhlabeni wonkhe kusuka ekucinisekiseni kubuyela emuva, lokumiselwe ekubuyiseleni kuya kumamodeli ekuhambisana lachutjwa yidatha lasebentisa idatha yekutsengiselana lehlelekile edvute neliphuzu lemsebenti wetemnotfo. I-*e-Invoicing* kanye nekubika ngedijithali kwenta ncono lizinga lemininingwane, kunciphisa kucubungula lokuphindvwe kabili kanye nekucinisa kutfolakala kwemkhonyovu. Loku kwenta kutsi bohulumende bakhone kusekela timakethe letisebenta kahle kakhulu, letincintisanako naletisebaleni.

Sehluko 2: Injongo Nemigomo

LeSihlongoto Sekubonisana simema imibono yalabatsintsekako lehlelekile mayelana nekwentiwa kwesimanjemanje lokuphakanyisiwe kwekuphatfwa kwe-VAT yaseNingizimu Afrika. Inhloso yayo kusekela kubonisana lokubhadlile, kwenta kutsi kube nekuvisisa lokufanako, kuhlola inchubomgomo lebalulekile kanye nekukhetsa umklamo kanye nekubutsela ndzawonye lwati lolusebentako lolutawusita i-SARS kutsi yakhe luhlaka lwesimanje lwekulawula i-VAT, loluphumelelako nalolungukhukhulelangoco.

Lokwentiwa kwesimanje lokuhlongotwako kugcile esimeni lesihlanganisile se-*e-Invoicing*, i-*IF* kanye ne-*e-Reporting*. Lendlela lehlanganisile yentelwe kwenta kancono loko umkhokhimtselo lahlangabetena nako, kwesekela kutfobela umtsetfo lokuphumelelako, kwenta emafomu ekungenisa umtselo e-VAT lagcwaliswe phambilini asebente futsi ngekuhamba kwesikhatsi, yakha sisekelo se-VAT *automated assessment* ngekuhambisana nembononchanti wemasubuciko we-SARS wekutsi "umtselo uvele-nje wenteke".

Lesihlongoto sifuna ligalelo lalabatsintsekako mayelana nalemodeli lephakanyisiwe, indlela yekucala kusebenta, kulungela, tindleko, bungoti, tinzuzo kanye netidzingo letinika emandla. Inhloso kutfola imibono leyakhako, lesebentako nalemiselwe ebufakazini letawunika emandla kupolishwa kwalenchubomgomo, imodeli kanye neluhambo lwekucala kusebenta.

Sehluko 3: Sitatimende Saloko Umkhokhimtselo Lahlangabetene Nako

Kuphuculwa kwe-VAT kube kwesimanje kwetfula loko bamkhokhimtselo labatawuhlangabetana nako esikhatsini lesitako lapho khona kutfotjelwa kwe-VAT kuba ngolokute tihibe, lokuhlakaniphile futsi lokusebenta ngekutentakalela kakhulu, lokusebenta njengencenye yebhizinisi letayelekile yekwenta ibhizinisi emnotfweni lonikwe emandla ngedijithali. Ngetindlela tedijithali letiphephile, letisebentisanako, idatha ye-inivoyisi lehlelekile ihamba ngekutentakalela emkhatsini wetinhlelo temabhizinisi kanye ne-SARS, kunciphisa kubuyisana, tetfulo letiphindzaphindziwe kanye nekuhlolwa kwemabhuku lokubuka emuva. Bakhokhimtselo bayazuza ngekucaca lokukhulu, kuba lula kanye nekwetsemba, ngekubonakala lokusedvute nesikhatsi sangempela kwetikweleti te-VAT, kubuyiselwa kwemali kanye nesimo sekutfobela. Imisebenti yekuphatsa levamile yentiwa lula ngekucinisekisa lokucondziswa luhlelo kanye netinchubo letitentakalelako, kunciphisa emaphutsa emtfonjeni, kwenta ncono kuciniseka kanye nekuniketa emandla imiphumela lesheshako, lesekelwe ebungotini.

Sehluko 4: Sinikamongo Sekuphatfwa kwe-VAT Kwanyalo Netikhinyabeti Letiyinhloko

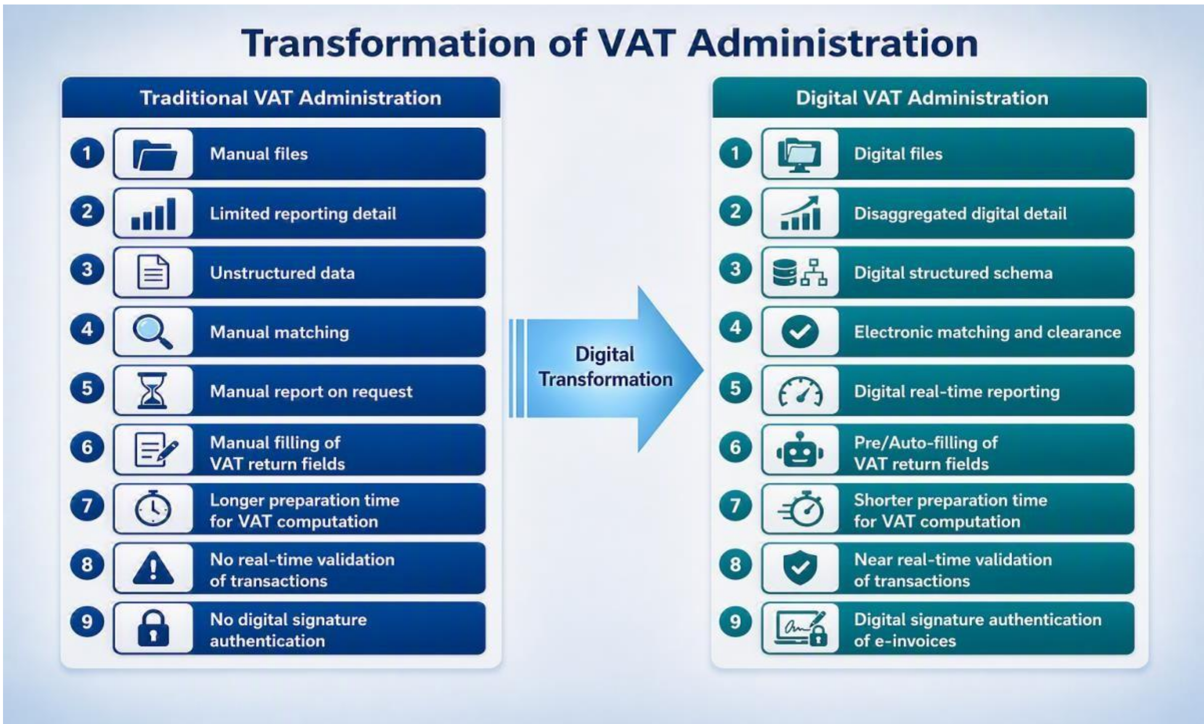
I-VAT eNingizimu Afrika ilawulwa njengemtselo yekutihlolela lemiselwe kukhredithi invoyisi kuyo yonkhe imijikeleto yemphilo ye-VAT lephelele, kusukela ekubhaliseni nasekukhiciteni i-invoyisi kuya ekubuyiseleni imali, kukhokha, kubuyisela imali, kucinisekisa/kucwaningwa kwemabhuku, kusombulula tincabano kanye nekucishwa ekubhaliseni. Nanobe tintfo taloluhlelo, letifana nekubhalisa, kufayela kanye nekukhokha, setibekwe ku-dijithali, luhlaka lwanyalo lusolo luncike kakhulu kudatha ye-inivoyisi lengakahleleki, tinhlelo letihlukene kanye nekuphatsa ngalokwetayelekile.

I-SARS isebentisa imodeli ngemuva kwekuhlolwa kwemabhuku kucinisekisa tintfo tetfulo te-VAT ngekubonakala lokuncane kwemsebenti wekutsengiselana kuphela ngemuva kwekutsi sekufakwe emafomu emtselo. Umphumela waloku kuba tindleko letisetulu tekutfobela umtsetfo, umtfwalo lomkhulu wekuphatsa, kubambeleleka kwekuciniseka kanye nekubuyiselwa kwemali kubakhokhimtselo kanye nekunciphisa likhono le-SARS lekubukana nebungoti bekulandzela umtsetfo, kukhwabanisa kanye neligebe le-VAT ngemphumelelo.

Sehluko 5: Imodeli Lephakanyisiwe – Luhlelo Lwe-VAT Loluhlanganisile Loludijithali

Lemodeli lephakanyisiwe ifaka kutfotjelwa kwe-VAT ekuchubeni ngalokwetayelekile kwemabhizinisi ngekutsi inikete emandla ekuntjintjana lokuphephile, lokuchubekako kanye nekubika kwemininingwane yekutsengiselana ngekusebentisa i-*e-Invoicing*, i-*IF* kanye neluhlelo le-*e-Reporting.* Ngekuhlanganisa lemininingwane nelwati lolufanele lwebantfu besitsatfu, i-SARS itawukhona kwakha simo semininingwane lesetsembekile lesisekela kuhlolwa kwe-VAT lokucondziswa yi-AI (inhlakanipho yekwakhiwa), kuveta tintfo ngalokusebaleni lokukhulu kubakhokhi bentela kanye nekungenelela lokuhlosiwe kakhulu lokugcile etintfweni letingakavami, letingahambi kahle kanye nekutiphatsa lokusengotini lenkhulu.

Kucala kusebenta kweModeli ye-VAT Yedijithali kutawudzinga tingucuko letinyenti letibalulekile kanye netingucuko etinchubeni telwatiso lwebhizinisi, letikhonjiswe ngulelithebula lelingentasi:



Lithebula 1: Kuguculwa KweKuphatfwa kwe-VAT

I-SARS iphakamisa imodeli yekulawula i-VAT yesimanje leyakhelwe etinsikeni letintsatfu letihlangene: i-*e-Invoicing*, i-*IF* kanye ne-*e-Reporting*. Ngaphasi kwalemodeli, idatha yekutsengiselana kwe-VAT ihamba ngendlela lephephile futsi ngesikhatsi lesisedvute nesikhatsi lesifanele emkhatsini webatsengisi, batsengi, batfulitinsita kanye ne-SARS, kwenta kutsi kucinisekiswe emtfonjeni, kubonakale lokwentiwe ncono kulo lonkhe luhlelo lwemanani kanye nekulandzela i-VAT lokutentakalelako lokuchubekako. Lemodeli isekela kuntjintja kusuka ekucwaningeni lokubuyela emuva kuya ekugadzeni lokusekelwe ekungafani, lapho khona i-SARS isebentisa idatha yekutsengiselana letsembekile letawusekela, ngekuhamba kwesikhatsi kuhlolwa kwe-VAT ngekutentakalela ngesikhatsi igcina emalungelo emkhokhimtselo ekucinisekisa noma ekuchibela imiphumela.

Lendlela lensha yekuphila yetfula kulawula kutsengiselana lokuchubekako (i-CTC) kusetjentiswa tindzawo tekufinyelela kunethiwekhi tekushintjana ngemilayeto yedatha, lapho khona idatha ye-*e-Invoice* icinisekiswa futsi yabelwane ngesikhatsi lesisedvute nesikhatsi sangempela njengobe kutsengiselana kwenteka.

Yini i-*e-Invoice*?

I-*e-Invoice*[2] yi-invoyisi yemtselo lehlelekile, lefundzeka ngemshini, isebentisa imodeli yedatha lemisiwe, lekhishwa, indluliselwe futsi itfolwe ngendlela lehlelekile ye-elekthronikhi levumela kucubungula kwayo lokungenamthungo, lokutentakalelako nalokwe-elekthronikhi kube tinhlelo tekubalwa kwemali kanye ne-ERP. Akusiyo-nje i-PDF, sitfombe lesisikeniwe nobe idokhumenti letfunyelwe nge-imeyili. Kufanele kutsi ibe netintfo tedatha letisezingeni lelifanele letivumela kucinisekiswa, kuhambisana, kuhlanganiswa kwekubalwa kwemali kanye nekubika nge-VAT.

Ema-Invoyisi e-elekthronikhi kufanele alandzele lizinga/kucaciswa kwe-*e-Invoice* (sib. *EN16931 CIUS, UN/CEFACT Cross-Industry Invoice*, noma *Peppol PINT BIS*), kanye netidzingo te-*e-Invoice* letibekwe ngumtsetfo ngendlela yeMitsetfosimiso letawuphakanyiswa. Letinchazelo tebucwepheshe leticatjangelwako, emkhatsini walekunye, titawubukana nekulinganisa lokungekho, kuphakelwa lokushiwoko kanye nekwabiwa.

Idatha ye-*e-Invoice* ingaba yidathasethi lechaziwe levele ikhishwe kuma-*e-Invoice*, letfunyelwa njengemilayeto ye-elekthronikhi ngumkhokhi wentela; ema-*e-Invoice* wona ngekwawo; noma inhlanganisela yaletintfo.[3] Kute kutsatfwe njengembhalo wekucala ngekuya kwemtsetfo wemtselo, ema-*e-Invoice* kumele abe nalo lonkhe lwati lolubekiwe njengobe luchaziwe emtsetfweni nasemitsetfweni yemtselo, yekutsengisa, yekubalwa kwemali, kanye nekuncintisana. Ema-*e-Invoice* kufanele aphindze futsi alandzele imitsetfo lecondzile emkhakheni wemsebenti webatfulitinsita.

Kulindzelwe kutsi lomlayetonchanti we-e-*Invoice*/we-elekthronikhi wekucala utawuba yidokhumenti losekelako letayelekile lolingana nebufakazi besibopho se-VAT eluhlangotsini lwemtfulitinsita, kanye nekuncutfwa kwe-VAT eluhlangotsini lwememukeli.

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

3OECD. (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.*

Uphindze futsi ube ngumlayeto we-elekthronikhi wetinhlelo tekubalwa kwemali telicembu ngalinye, kurekhoda kanye nekuvikela imali lebuyako yemtfulitinsita kanye nemali lesetjentiswako yemukeli.[4]

Ema-VAT ekutsengiselana langadzingi i-inivoyisi ngalokuvamile ngako-ke kuwela ngaphandle kwesidzingo se-*e-Invoice* lephakanyisiwe, njengetidzingeko letitsatfwa kanjalo, tidzingeko temkhakha letitsite kanye nemali lencutfwako, kutawubukwa ngalokukhetsekile ngesikhatsi sekubonisana kanye nenchubo lebanti yekudizayina sisombululo.

Yini Luhlakamsebenti Lwekusebentisana (i-IF)

I-*IF* kuntjitjana kwemilayeto lesabalele ngekusebentisa inethiwekhi yebatfulitinsita, lefana nalabo labaniketa kufinyelela ku-inthanethi noma ku-imeyili. Kute kube lula kuletfwa, kukhishwa, kucinisekiswa, kanye ne-*e-Reporting* (lapho kufanele khona) kwe-*e-Invoice* emkhatsini wemtfulitinsita/umkhiciti kanye nemtsengi/umemukeli, i-*IF* ihlanganisa tinhlelo tebucwepheshe belwati (i-IT) temacembu. I-*IF* ihlanganisa batsengisi/bakhiciti kanye nebatsengi/bemukeli ngekusebentisa tinchubomgomo, emazinga, tinkhombandlela kanye nekwakhiwa kwenethiwekhi (lapho kusebenta khona) lokuvumela kuntjintjana ngema-*e-Invoice*, idatha lesekelako kanye nemilayeto ngendlela lehlelekile naletfobela umtsetfo.

Lemicondvo lemitsatfu lelandzelako ibalulekile ku-*IF* lephumelelako:

a) Kusebentisana: *interoperability* (kusebenta ngekubambisana) kufanele kube khona kungakhatsaliseki kutsi simo se-IT sesisombululo se-*e-Invoicing* noma se-*e-Reporting* sebakhokhimtselo. Sibonelo, emakheli enethiwekhi lasetjentiswa batfulitinsita kanye nalabanye labadlala indzima labafanele kufanele atfolakale kalula kucinisekisa kuntjintjana lokutsembekile nalokuphephile emkhatsini webantfu labatsintsekako kulokutsengiselana.

b) Kuphepha: kugcina kutsembeka kanye nekuphepha, kuchumana ngekhatsi kweluhlaka kufanele kutsi kube kwebahlanganyeli labacinisekisiwe (lokusho kutsi, umtfulitinsita/umkhiciti,

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

umtsengi/umemukeli, ligunya lemali lengenako, kanye nebatfulitinsita labagunyatiwe nalabafanelekile).

c) Emazinga: loluhlakamsebenti luchaza emazinga elizinga lenshokutsi lahlanganisa isethi lebalulekile yetintfo tedatha ye-*e-Invoice* letifanele kutsengiselana lokunyenti kwenchubo yekutsenga. Ema-*e-Invoice* kufanele atfulwe ngendlela ledzingekako yebucwepheshe futsi aletfwe ngemazinga lasunguliwe etindlelanchubo tekusebenta tekutfutsa umlayeto. Kuletfwa kwe-*e-Invoice* kanye nekucubungula kufanele kwenteke kusetjentiswa tindlela letehlukahlukile tekucala kusebenta kanye nemamodeli. [5]

Loku lokulandzelako badlali labayinhloko ku-*IF*:

- Umtfulitinsita/Umniketi.
- Umtsengi/Umemukeli.
- Umtfulitinsita weMtfuli/Umniketi noma indzawo yekufinyelela.
- Umtfulitinsita weMtsengi/Umemukeli noma indzawo yekufinyelela.
- Umtfulitinsita wesiphatsimandla semalingena noma indzawo yekufinyelela.

Batfulitinsita bachuba kuntjiintjana lokuphephile nalokwetsembekile kwema-*e-Invoice* ngekusebentisa i-*IF*. Baphindze bahlole kutsi imilayeto itfunyelwa futsi itfolakala kahle yini ngesikhatsi baniketa tinsita letengetiwe. Letinsita tingagucula/tingahlanganisa idatha kanye nekucinisekisa emadokhumenti kutsi ayawutfobela yini umtsetfo ngekuya kwemazinga labekiwe kanye netinchazelo. Sibonelo, batfulitinsita bangenta imisebenti yekucinisekisa (yekwenta siciniseko) lesabalele nekucinisekisa lokumkhakhamibili (kubika lokwentiwa ngumniki kanye nememukeli) kwedatha ye-*e-Invoice*. Batfulitinsita/Batsengi kanye nesiphatsimandla semali lengenako bangakhetsa ngekukhululeka batfulitinsita tabo.

Inzuzo lebalulekile ye-*IF* lesabalele kutsi isusa ingoti yekwehluleka kweliphuzu linye.

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

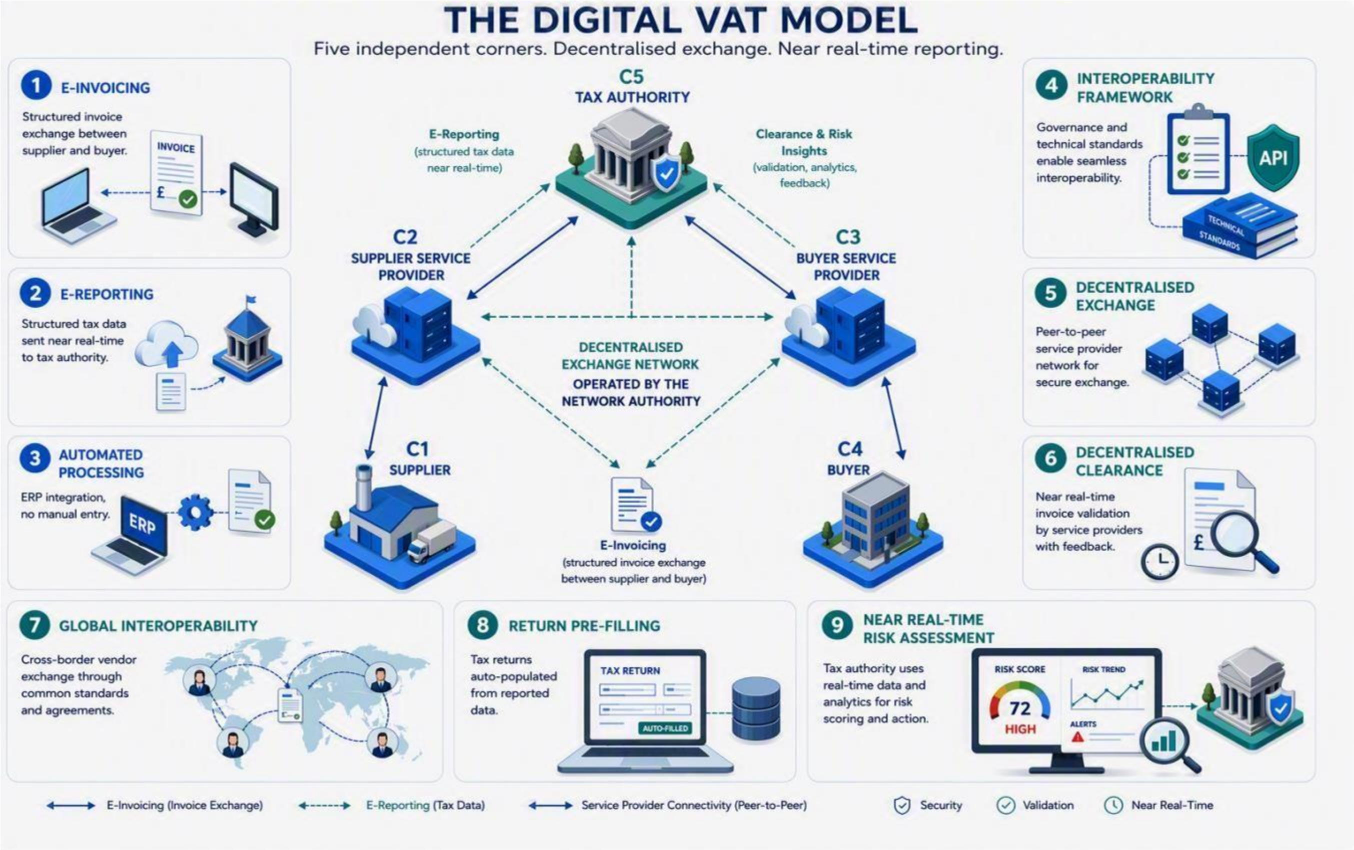
Ngalokwehlukile ekucinisekiseni lokundzawonye kanye nemamodeli ekuntjintjana, batfutinsita labanyenti bayabandzakanyeka futsi uma ngabe munye ehluleka, labanye bayachubeka nekwenta umsebenti (imisebenti). Lokunye lokuhle kutsi ligunya lemali lengenako lingakhetsa kutfola kuphela lokuncne lokuhambisana nemitselo ye-*e-Invoice* lephelele yemlayeto wedatha, ngemuva kwelizinga lelihle ledatha kanye nekutfobela umtsetfo kucinisekiswa ngumtfulitinsita. Siphatsimandla semali lengenako siphindze futsi sidzingeke kuphela kuhlangana, kanye nekusekela, batfulitinsita futsi asidzingi kuhlangana nabo bonkhe batsengisi ngamunye. Batfulitinsita balawula incenye lenkhulu yetinsita tekuhlanganisa nekusekela nemakhasimende abo.

Yini i-*e-Reporting*?

I-*e-Reporting* luhlelo lwedijithali lolundlulisela ngekutentakalela idatha ye-*e-Invoice* kusiphatsimandla semtselo. Kukhona imifanekiso lehlukene ye-*e-Reporting*, njengendlela yekucwaninga ngemuva kwekuhlolwa kwemabhuku kanye ne-CTC, lokungafaka ekhatsi tindlela letehlukile tekucinisekisa kanye nekuntjintja.

Kubika nge-elekthronikhi nge-CTC yindlela yekubika lefaka ekhatsi idatha yekutsengiselana ye-VAT, kufaka ekhatsi idatha ye-*e-Invoice*, letawuletfwa nge-elekthronikhi kusiphatsimandla semali lengenako ngembi-nje, ngesikhatsi, noma ngemuva-nje kwekuntjintjaniswa kwangempela kwaleyo datha emkhatsini wemtfulitinsita nemtsengi. I-CTC ifaka ekhatsi tindlela tekubika letishesha kakhulu kanye nekusetjentiswa kwemininingwane lekhishwe etinchubeni te-*e-Invoicing.* Kutsatsa litfuba, futsi kugcwalisa, i-*e-Invoicing* futsi kudzinga kutsi bakhokhimtselo bandlulisele yonkhe idatha ye-VAT kusuka etinhlelweni tabo tekutilandza. Ngekufaka indzawo lengetiwe yekufinyelela ku-*IF*, Kubika nge-inthanethi kusiphatsimandla semtselo kungentiwa lula ngekusebentisa i-*IF*.

Imodeli ye-VAT yedijithali ikhonjisiwe kulomfanekiso longentasi:



Umfanekiso 1: Imodeli Ye-VAT Ledijithali

Tindzima Netibopho Temhlanganyeli ngamunye kuleModeli Ye-VAT Yedijithali:

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a) Likona Lekucala (C1): Umtfulitinsita/Umniketi

- I-C1 kumele ikhiphe i-*e-Invoice* kusuka ku-*software* yayo yekubalwa kwemali ngendlela yedijithali. Loku kusho kutsi i-C1 kufanele ibe ne*software* yekubalwa kwemali lekhona kukhipha (kwemukela nekucubungula ngekutentakalela) i-*e-Invoice*, njengobe kusho inchazelo lensha lephakanyisiwe lefaka ekhatsi emazinga emtsetfo e-IT kanye ne-VAT. Kulesigaba i-*e-Invoice* ibitwa ngekutsi yi-*e-Invoice* lengakacinisekiswa.
- C1 kufanele akhetse, abeke futsi ente inkontileka nemtfulitinsita we-*IF* logunyatwe lIkhona Lesibili (C2) eluhlwini lolushicilelwe Siphatsimandla Senethiwekhi.
- C1 kufele ahambisane nemitsetfo netimiso teSiphatsimandla Senethiwekhi

- C1 kufanele afake i-*e-Invoice* ku-C2 ngendlela yedijithali ngalokusheshaho kute kucinisekiswe futsi kuvunywe.

b) Likona Lesibili (C2): INdzawo Yekufinyelela

- C2 kufanele abe ngumtfulitinsita locinisekisiwe logunyatwe Siphatsimandla Senethiwekhi.
- C2 kufanele ente inkontileka na-C1 futsi abe nemandla e-IT ladzingekako ekutfola ema-*e-Invoice* lavela ku-C1, ente kucinisekiswa lokusakateke kanye nekucinisekiswa, futsi andlulisele le-*e-Invoice* lecinisekisiwe eKoneni Lesitsatfu (C3) naseKoneni Lesihlanu (C5) ngekusebentisa inethiwekhi ye-*IF*. Loku kufaka ekhatsi kusebentisa emazinga ebucwepheshe labekiwe kanye netidzingo temtsetfo we-VAT ngekushesha. Uma ngabe kucinisekiswa kuphumelele, i-*e-Invoice* iyasuswa futsi indluliselwe, ngaphandle kwaloko iyalahlwa bese ibuyiselwa ku-C1 kute ilungiswe iphindze futsi ihanjiswe. Lenchubo icinisekisa kutfobela umtsetfo emtfonjeni futsi isusa ema-inivoyisi emtselo langasebenti.
- I-C2 itawenta inkontileka neLigunya Lenethiwekhi, futsi tibopho tayo kanye nekusebenta kwayo kutawulawulwa sivumelwano selizinga lensita.

c) Likona Lesitsatfu (C3): Indzawo Yekufinyelela

- C3 kufanele abe ngumtfulitinsita locinisekisiwe logunyatwe Siphatsimandla Senethiwekhi.
- C3 kufanele ente inkontileka na-C4 futsi abe nemandla e-IT ladzingekako futsi achunywe kunethiwekhi ye-*IF* kute atfole ema-*e-Invoice* ku-C2 futsi ente kucinisekiswa lokusabalele kwema-*e-Invoice* egameni lememukeli, Likona Lesine (C4). Ngemuva kwekucinisekiswa ngemphumelelo, i-C3 indlulisela i-*e-Invoice* ngekushesha ku-C4 naku-C5 bese itfumela sicinisekiso ku-C2. Uma ngabe kucinisekisa kwehluleka, i-*e-Invoice* ibuyiselwa ku-C2 kute ilungiswe futsi iphindze ihanjiswe.
- I-C2 itawenta inkontileka neSiphatsimandla Senethiwekhi, futsi tibopho tayo kanye nekusebenta kwayo kutawulawulwa sivumelwano selizinga lensita.

d) Likona Lesine (C4): Umtsengi/Umemukeli

- C4 kufanele akhetse, abeke futsi ente inkontileka nemtfulitinsita we-*IF* logunyatwe lIkhona Lesibili (C3) eluhlwini lolushicilelwe Siphatsimandla Senethiwekhi.
- C4 utfola i-*e-Invoice* lecinisekiswe ku-C3 futsi kufanele ibe nemandla e-IT ekutfola, kucubungula kanye nekuphendvula ema-*e-Invoice* ngekhatsi kweluhlelo lwayo lwekubalwa kwemali, lokufaka ekhatsi kukhombisa simo se-VAT sekutfola. I-*e-Invoice* icutjungulwa ngekutentakalela, ngemuva kwaloko C4 utfumela imphendvulo ku-C3 lecinisekisa kutfola kanye nekuphatfwa kwe-VAT yekubalwa kwemali (sib. ngalokuphelele, kancane noma kungacelwa). C3 ubese undlulisela simo se-*e-Invoice* kanye ne-VAT ku-C5, leyakha incenye yenchubo yekucinisekiswa kwekucinisekiswa lokumkhakhamibili lapho khona i-*e-Invoice* lecinisekisiwe ibikwa ku-C5 ngubo bobabili bo-C2 na-C3. C4 kufele atfobele imitsetfo netimiso teSiphatsimandla Senethiwekhi.

e) Likona Lesihlanu (C5): Indzawo Yekufinyelela Siphatsimandla Semtselo

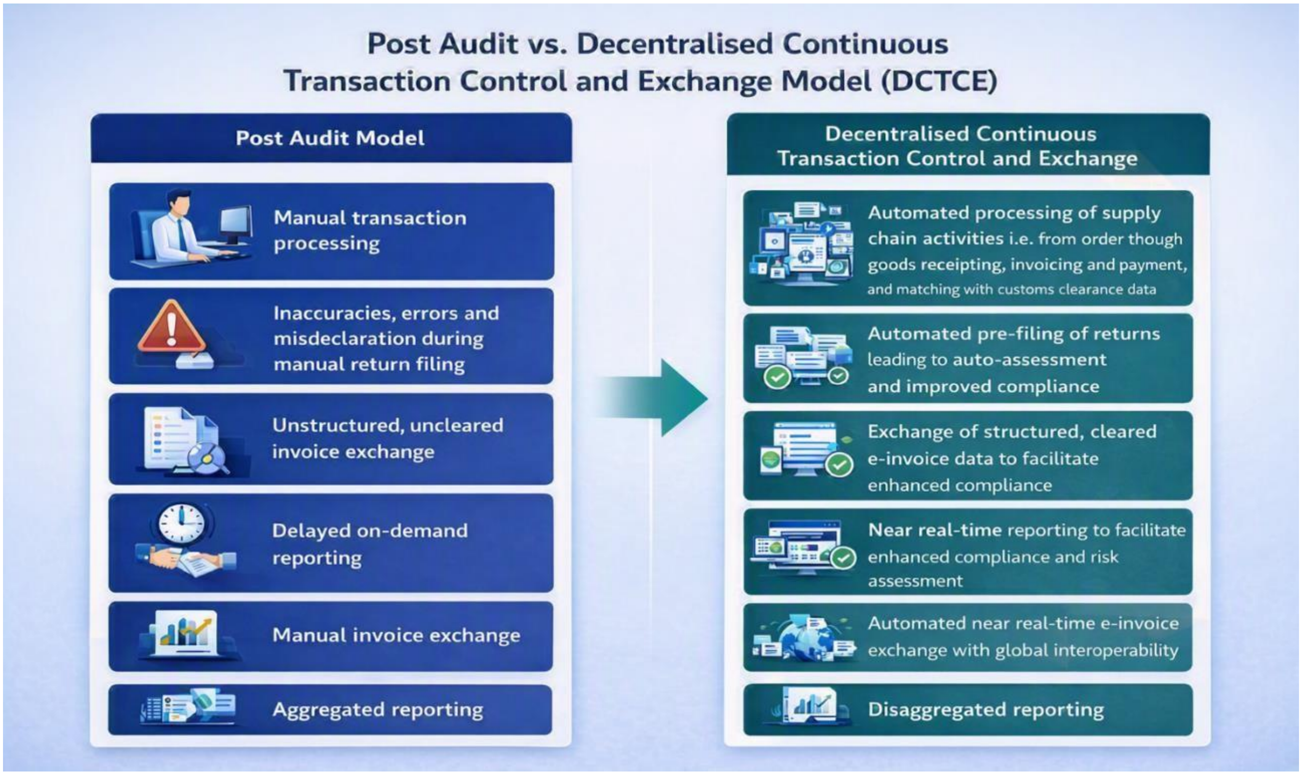
- C5 ngumtfulitinsita lobekwe egameni le-SARS. C5 utawutfola yonkhe idatha yekutsengiselana ye-VAT yebakhokhimtselo (umtfulitinsita (C1) kanye nememukeli (C4)) kusuka ku-C2 na-C3. Lemininingwane itawubikwa e-SARS kutsi isetjentiselwe kulawula bungoti kanye nekucubungula. Lemininingwane itawusita i-SARS kutsi igcwalise kucala emafomu e-VAT (ekugcineni kuholele ekuhlolweni lokutentakalelako kwe-VAT), lokumele kucinisekiswe noma kuhlelelwe ngumkhokhimtselo kute kugcinwe umtsetfo wekutihlola.
- C5 kufanele achunywe kubo bonkhe batfulitinsita labasebenta ngekhatsi e-*IF*.
- C5 itawenta inkontileka neSiphatsimandla Senethiwekhi, futsi tibopho tayo kanye nekusebenta kwayo kutawulawulwa sivumelwano selizinga lensita.

Sehluko 6: Tinzuzo Temodeli Ye-VAT Yedijithali

1) Kubakhokhimtselo, kunciphisa umtamo wekutfobela umtsetfo, kwenta ncono kuciniseka, kusheshisa kubuyiselwa kwemali, futsi kufaka tinchubo te-VAT etinhlelweni temabhizinisi, kuniketa kubonakala lokukhulu kwekushesha kanye nekuciniseka.

2) Kulomnotfo, kusita kuvala ligebe le-VAT, kwenta ncono kwenta ibhizinisi kalula, kwenta kutsi kube nekuhlanganiswa lokubanti kwedijithali kanye nekusebentisana kuleli nasemaveni emhlaba futsi kwenta ncono kwenta lula tekuhwebelana.
3) Ku-SARS nakuhulumende, kucinisa imiphumela yekutfobela umtsetfo ngekusebentisa idatha lesheshako, kwenta ncono kusebenta kahle ngekutsi kugcilwe emacaleni lasengotini lenkhulu, kwenta ncono kusebenta kahle kwekutsenga kanye nekuba sobala kwemkhakha wahulumende, futsi kwenta sisekelo sekulawula umtselo wedijithali ngalokubanti.
4) Imodeli ye-VAT Yedijithali iyantintja isuka eluhlelweni lwemanyuwali, ngemuva kwekuhlolwa kwemabhuku kuya endzaweni lekutfobela umtsetfo lechutjwa yidatha.

Lelithebula lelingentasi likhombisa kutsi Imodeli ye-VAT Yedijithali itawubazuzisa njani bakhokhimtselo kanye ne-SARS.



Lithebula 2: Ngemuva kwelucwaningomabhuku kucatsaniswa ne-DCCTE

Sehluko 7: Imikhuba Yemhlaba Wonkhe Netifundvo Temhlaba Wonkhe[6]

I-*e-Invoicing* kanye ne-*e-Reporting* kuyakhula emhlabeni wonkhe, lapho khona emave atsatsa tindlela letehlukene tekuhlangabetana nemigomo yekulandzela umtselo ngekwesimo.

Emave aseLatin America lafana ne-Mexico, i-Brazil, ne-Chile asungule kuvunywa kwe-elekthronikhi ngesikhatsi sangempela kuwo onkhe emabhizinisi. IMexico icubungula ema-*e-Invoice* lacishe abe ngu-10 billion njalo ngemnyaka, lokunciphisa kakhulu kukhwabanisa. IMexico neChile yehlise ligebe labo le-VAT ngemaphesenti lange-50. IBrazil yente ncono kutfobela umtsetfo eveni lonkhe, ngemabhizinisi langetulu kwa-2.1 million nyalo lakhipha ema-*e-Invoice* kanye nekutfola umkhonyovu ngekushesha. Letimphumelelo tikhombisa inzuzo yemali lengenako lekhonakalako ngekuguculwa kwedijithali[7].

Emave aseEurope afucela kutsi kube nekusebentisana. Sinyatselo se-*European Union's ViDA*[8] *(VAT in the Digital Age)* sihlose kuvumelanisa i-*e-Invoicing* kanye nekubika nge-dijithali kuwo onkhe emave langemalunga kute kulwa nekukhwabanisa kwe-VAT kanye nekulinganisa tinchubo. Emave lafana ne-Italy adzinge kukhishwa kwawo onkhe ema-inivoyisi ebhizinisi kuya ebhizinisini (B2B) kanye nebhizinisi kuya kumtsengi (B2C) ngekusebentisa inkhundla lesemkhatsini kusukela nga-2019, lokuholele ekuncipheni lokukhulu kwesikhala sayo se-VAT kanye nekulandzela lokucishe kube ngumhlaba wonkhe. Ifulansi ihlela kusebentisa imodeli lesakateke emakhona lasihlanu ye-B2B *e-Invoicing* kanye nekubika.

Emave ase-Asia lafana India asebentisa indlela lehamba ngetigaba lesekelwe emikhawulweni yemali lebuyako kute kancane kancane adzinge i-*e-Invoicing*, kwenta kube lula emabhizinisi lamancane nalasemkhatsini kutsi alandzele umtsetfo.

Ishayina iva emanti ngelubhoko inkhundla lehlangene ye-*e-Invoicing* futsi kancanekancane ikhulisa indzawo.

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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.*

America (lenesakhiwo semtselo lesehlukile ngaphandle kwe-VAT) ayinawo umyalo we-B2B *e-Invoicing* eveni lonkhe kepha igijima tilinganiso temanethiwekhi ekushintjana ngema-invoyisi emikhakheni letsite.

Sehluko 8: Luhambo Lwekucala Kwekusebenta

Kucala kusebenta kweModeli ye-VAT Yedijithali eNingizimu Afrika kutawuba yinchubo lehamba kancanekancane, lefaka konkhe kucinisekisa kusimamisa, kulawula bungoti kanye nekuvumela kufundza lokuchubekako ngekubonisana, kucolisa kanye nekulungela kwalabatsintsekako kanye nekutsenga. I-SARS ihlela luhambo lwekwemukelwa ngetigaba lolufaka ekhatsi kulungiselela, kutfutfukisa sisombululo, kucinisekisa, kulinga kanye nekucala kusebenta kancanekancane, ngekuhlanganyela ngekutitsandzela lokusekela kufundza kusenesikhatsi kanye nekucolisa.

Luhambo lwekucala kusebenta lukhonjiswe kulomfanekiso longentasi:

Umfanekiso 2: Lipbalavendlela Lelihlongotwako Lelizinga Leliphakeme

8.1 Sigaba 1: Kulungiselela

Sigaba 1 sigcile elucwaningweni, ekuhlatiyeni kanye nasekubonisaneni lokubanti nalabatsintsekako kute kucwengiswe tindlela tenchubomgomo, kuhlolelwe kulungela ngesigaba futsi kwesekela idizayini sesisombululo lesibanti. Kukhulumisana kusenesikhatsi netikhungo temboni, batfulitinsita kanye nebatsengisi kulindzeleke kutsi kucale nga-2026/2027 futsi kutsatse cishe tinyanga leti-12. Lesigaba sitawuphindze futsi sifake ekhatsi kushicilelwa kwemitsetfosimiso leluhlaka ye-VAT.

8.2 Sigaba 2: Kutfola Sisombululo

Sigaba 2 siyadizayina sakha sisombululo sekutsi kwentiwe i-VAT ibe yesimanje kanye nesimo sebucwepheshe, sekulawula kanye nesekuphatsa lesinika emandla. Kufaka ekhatsi kuchaza emazinga, kucaciswa kanye netindlela tekusebenta tekuchumana, kusebentisana kanye nekuntjintjiselana imininingwane futsi kulindzeleke kutsi kutsatse tinyanga leticishe tibe-12 nga-2027/2028. Lesigaba sitawuphindze futsi sifake ekhatsi kumenyetelwa kwemitsetfosimiso ye-VAT

8.3 Sigaba 3: Kucinisekisa (Kuhlola Kcinisekisa Lizinga Lelifanele)

Sigaba 3 sicinisekisa sisombululo esimeni sekuhlola lesilawulwako nebahlanganyeli labatinikele kucinisekisa kusebenta, kukhomba tindzaba letisebentako kanye nekucolisa tinchubo ngembi kwekutsi kusetjentiswe umkhicito. Kuhlolwa kutawugcila ekusebenteni, kusebenta kahle kanye nekulungela kusebenta, futsi kulindzeleke kutsi kutsatse cishe tinyanga leti-6 nga-2028/2029.

8.4 Sigaba 4: Kuva emanti ngelubhoko

Sigaba 4 senta umsebenti wekuhlola nebahlanganyeli labatinikele labavela etincenyeni letibalulekile esimeni lesifana nekukhicita kute kuhlolwe kusebenta bukhoma kanye nekucinisekisa kulungela kusukela ekugcineni kuya ekugcineni. Emacembu e-IT atawuhlanganyela ekuhlolweni ne-SARS kanye nebatfulitinsita kute kulungiswe tindzaba tebucwepheshe. Tifundvo letifundvwe titawukwatisa ngekucocwa kwekugcina ngembi kwekwetfulwa lokubanti, futsi lesigaba silindzeleke kutsi sitsatse cishe tinyanga leti-6 nga-2029/2030.

8.5 Sigaba 5: Kucala kusebenta lokwentiwe ngetigaba

Sigaba 5 setfula sisombululo ngetigaba, sikhonjindlela ngemagunya kanye nemikhawulo yekubuya, futsi sihambisane nemavolumu ekutsengiselana, kulungela kwemboni kanye nekucabanga lokusebentako (kufaka ekhatsi lokuhlukile lokukhetsekile kwemkhakha kanye nemikhakha lesengotini lenkhulu). Bakhokhimtselo labakhulu kulindzeleke kutsi bamukele ngekutitsandzela ekucaleni, ngekwemukela lokuphocelelekile kwetfulwe ngemuva kwesikhatsi. Kuhlanganyela ngekutitsandzela kwanoma ngumuphi umkhakha noma bukhulu bebhizinisi kutawuba khona. Indlela lokutawentiwa ngayo kufezekisa mayelana netigaba letitsite noma imikhakha yemnotfo kungantjintja ngekuya ngekutsi kwemukelwa kalula, bungoti bekulandzela, tinkhomba tesikhala se-VAT kanye naletinye tintfo. Kucala kusebenta kulindzeleke kutsi kucale ngesikhatsi semnyaka wekhalenda nga-2030 futsi kutsatse sikhatsi lesicishe sibe tinyanga letinge-36.

Sigaba 5a: Bakhokhimtselo Labakhulu Nemabhizinisi (B2B)

Sigaba 5a sibeka embili bakhokhimtselo labakhulu kanye nemabhizinisi, baniketwe tinhlelo tabo letisezingeni lelisetulu kakhulu kanye nemandla lamakhulu ekwemukela i-*e-Invoicing*, kuhlanganisa nebatfulitinsita kanye nekuchumana ne-*IF*. Kutsatfwa kusenesikhatsi kulindzeleke kutsi kuvule tinzuzo tekusebenta ngekutentakalela ngekushesha futsi kukhutsate kutsatfwa kuto tonkhe tinchubo tekutsenga.

Sigaba 5b: Ibhizinisi Kuhulumende (B2G)

Sigaba 5b selula sisombululo etikhungweni tahulumende kute kutsi kube nekutfola ema-*e-Invoice* laphocelelekile ekutsenga, kwenta ncono kubonakala, kulawula kanye nekuba sobala. Lesigaba singabekwa embili eceleni kwekucala kusebenta kwebhizinisi lenkhulu.

Sigaba 5c: Emabhizinisi Lamancane kakhulu, Lamancane Nalasemkhatsini (i-B2B)

Sigaba 5c selula kusebenta kuMabhizinisi Lamancane kakhulu, Lamancane Nalasemkhatsini (ema-MSME). Ngesikhatsi tinzuzo tibalulekile, kwemukelwa kutawuchubeka eminyakeni leminyenti ngenca yemandla esakhiwonchanti lehlukahlukene, lasekelwa kungeniswa lokufanele kanye nelusito.

Sigaba 5d: Ibhizinisi Kubatsengi (B2C)

Sigaba 5d sifaka ekhatsi kutsengiselana lokufaka ekhatsi bakhokhimtselo labangabhalisiwe ku-VAT, emabhizinisi kanye nebatsengisi bekugcina kute kuciniswe kubonakala kwemnotfo wonkhe. Tikhutsato tingacatjangelwa kukhutsata kwemukelwa kwe-inivoyisi kanye nekucinisekiswa.

Sehluko 9: I-SARS kanye neMtselela Walabatsintsekako kanye Nekubandzakanyeka

I-SARS ilandzelela indlela yekuhlanganyela lefaka ekhatsi labatsintsekako kanye nekulawula tingucuko kute kusekelwe Imodeli Ye-VAT Yedijithali, kucinisekisa kutsi imibono yalabatsintsekako yatisa kwakhiwa kanye nekucala kusebenta kweluhlelo lwe-VAT lolusebentako loluhambisana nemaciniso emabhizinisi netetemnotfo. I-SARS itawucinisekisa kutsi Imodeli Ye-VAT Yedijithali isekelwa ngemazinga lacacile, tinhlelo letetsembekile, kuphepha kwemininingwane, kucubungula ngesikhatsi lesifanele, kugunyatwa kwebahlinzeki betinsita, kulungela kwebakhokhimtselo, kuceceshwa, kutfola umkhonyovu, kuhambisana kweminyele lewela imincele, kusekelwa kutepolitiki kanye nekubonisana nebantfu labatsintsekako.

I-SARS iyabona kutsi kwemukelwa kweModeli Ye-VAT Yedijithali kutawudzinga kutjala imali kutebucwepheshe, kuhlanganiswa kwetinhlelo, kwenta ncono inchubo, kulungela inhlangano kanye netindleko tekusebenta letihambisanako. Lizinga laletindleko litawehluka kuye ngebukhulu, kumankimbonkimbo kanye nekuvutfwa kwedijithali kwemuntfu ngamunye lotsintsekako. Lokuhlangabetwene nako kwmave emhlaba kukhombisa kutsi noma tindleko tekucala kusebenta tingavela esikhatsini lesifishane, tinzuzo letinkhulu tingabonakala ngekusebenta ngekutentela lokuncono, kuhambisana lokuncono, kunciphisa umtamo wekuphatsa, lizinga lemininingwane lencono kanye nekuphatsa umtselo lokusebenta kahle. I-SARS itawuchubeka nekuhlanganyela nalabatsintsekako kuyo yonkhe lenchubo yekubonisana kute kuvisiseke imitselela yetindleko kanye nekuhlola tindlela tekwesekela letifanele, ikakhulukati kubakhokhi bentela labancane nalabasafufusa.

Kute kuzuzwe tinzuzo teModeli Ye-VAT Yedijithali, emacembu lehlukene ebantfu labatsintsekako atawudzinga kutsatsa tinyatselo letitsite futsi alungise imisebenti yawo. Kwemukelwa ngemphumelelo kwemodeli kudzinga tingucuko letihlangene kutebucwepheshe, tinchubo kanye nebantfu.

9.1 Umtselela Wemtsetfo

Kuphuculwa kwe-VAT ibe yesimanje kutawudzinga kusebenta lokuchubekako kweluhlaka lwemtsetfo lolucacile lwekusekela i-*e-Invoicing*, i-*IF* kanye netibopho tekwabelana ngemininingwane letihambisana nayo, kanye ne-*e-Reporting*. Letichibelo temtsetfo tihlose kuniketa siciniseko ngetindzima, tibopho kanye nemalungelo e-SARS, bakhokhimtselo kanye nebatfulitinsita, ngalesikhatsi kuniketa emandla ekwemukelwa kwekucala ngekutitsandzela bese kuba ngulokuphocelelekile. Loluhlakamsebenti lutawucondziswa yindlela lencono kakhulu yemave emhlaba, futsi lutawuchaza imicondvo lebalulekile lefana nema-inivoyisi e-elekthronikhi, tintfo letiyinhloko tema-inivoyisi, emamodeli edatha yenshokutsi, *syntax*, kusebentisana kanye ne-*e-Reporting*. Itawuphindze futsi isungule emazinga ekukhipha ema-invoyisi nge-elekthronikhi langatsatsi luhlangotsi kutebucwepheshe, lahambisana nemave emhlaba, lasebentako, langabiti futsi lafanele ema-MSME kanye nekusebentisana kwetekutsengiselana. Imitsetfo yemtsetfo itawubukana nekuphikiswa, kuvikelwa kwemininingwane, kucinisekiswa kanye nekugunyatwa kwebatfulitinsita, kufihla kanye netidzingo tekuphatsa letihlobene.

9.2 Umtselela Kuthekinoloji Yelwatiso (ku-IT)?

Inchazelo yeModeli Ye-VAT Yedijithali sincumo lesibalulekile lesitawucondzisa kukhetsa, kutfutfukisa, kucubungula kanye nekulungiselela sakhiwonchanti se-IT ne*software* lesidzingekako kute kusekelwe kusebenta eNingizimu Afrika. Lesincumo sitawukwatiswa Siphatsimandla Senethiwekhi lesikhetsiwe, i-*IF*, emazinga lahambisana nawo kanye nemphumela wetinchubo letifanele tekukhetsa nekutsenga letiphetfwa yi-SARS kwanyalo.

Bakhokhimtselo kufanele bacinisekise kutsi tinhlelo tabo tekubalwa kwemali/te-ERP tiyahambisana nelizinga lelisha le-*e-Invoicing*. Loku kungafaka ekhatsi kuvuselelwa kwe*software*, kwenta ncono noma kungenteka kutsi kushintjwe luhlelo. Emacembu e-IT kutawudzingeka kutsi asungule kuchumana nebatfulitinsita be-*IF* labakhetsiwe ngekusebentisa tindlela tekusebentisana letiphephile futsi asebentise tindlela tekuphepha tedatha letidzingekako kute kuvikelwe bucotfo kanye nemfihlo yedatha yekutsengiselana.

Batsengisi labangenamandla *e-Invoicing* ladzingekako batawudzinga kutfutfukisa nobe kwemukela kubala lokufanele, i-ERP nobe i*software* yekukhipha ema-invoyisi, nobe basebentise batfulitinsita beNdzawo Yekufinyelela labagunyatiwe kute bagucule idatha lekhona ye-invoiyisi ibe yindlela lemisiwe. Kubakhokhimtselo labancane, emaphothali emtfulitinsita noma emathulusi edijithali lalula angasekela kugucuka lokusebentako nalokwentiwa ngetigaba.

I-SARS itawuphindze futsi ihlanganyele nebatfulitinsita be*software* kumamodeli ekubhalisa lasesigabeni, kute kucatjangelwe tindlela letelekelelwako noma letibita kancane.

Ngekubuka kugucuka ngetigaba kuya ekutsatfweni lokuphocelelekile, tinhlelo telifa kanye netinsha kungenteka kutsi tisebente ngekuhambisana etincenyeni tonkhe kute kube ngulapho kugucuka lokuphelele kufezwa.

9.3 Umtselela Etimalini Nasetinchubeni Tekutfobela Umtsetfo

Ematiko etetimali, ekubalwa kwemali, kanye nemtselo webakhokhimtselo atawudzinga kugucula tinchubo tawo kusuka ekulungiseleleni kubuya kwe-VAT ngetikhatsi letitsite, ngesandla kuya ekugadzeni kuthengiselana lokuchubekako. Esikhundleni sekuhlanganisa idatha ekupheleni kwenyanga kute kubuyiselwe, kancane kancane batawuntiintjela ekugadzeni kucinisekiswa kwema-inivoyisi lokutentakalelako kanye nekukulungisa loko lokungatfobeli umtsetfo lenchubo lesheshe ikukhombise. Loku kudzinga kucabanga kabusha kutsi imisebenti lefana nekubuyisana kwema-inivoyisi, kufaka umtselo, kanye nekugcina emarekhodi kulawulwa njani. Kulawula kwangekhatsi kungaphindze kusheshe ntjintjele kulenchubo. Ngekuhamba kwesikhatsi, indzima yemacembu etetimali ingagucuka kutsi igcile kakhulu ekucinisekiseni lizinga ledatha kanye nekuphatsa lokuhlukile kunekwenta tibalo temtselo letijwayelekile.

9.4 Umtselela ekulungeleni kweNhlangano kanye nekuceceshwa

Kulawulwa kwetingucuko kutawuba mcoka kubo bobabili bakhokhimtselo kanye ne-SARS. Bakhokhimtselo kufanele bahlele kucecesha tisebenti kutsi tisebente ngetinhlelo letinsha te-*e-Invoice* noma emaphothali ebatfulitinsita. Kukhulumisana lokucacile kwangekhatsi kanye netinchubomgomo letibuyeketiwe letingahle tibe khona kutawusita kwenta kutsi kube busheleleti kugucuka kusuka kuma-inivoyisi lasephepheni noma langendlela ye-elekthronikhi kuya ekuhambeni lokuphelele kwedijithali. Bakhokhimtselo bangakhetsa emacembu ephrojekthi lahlanganisa imisebenti ye-IT, yetimali, kanye nekutfobela umtsetfo kute alawule kuhlanganiswa kanye nekuhambisana nawo onkhe emayunithi ebhizinisi lafanele. Kuhlanganyela netinhlangano tetimboni kanye nekufundza kubontsanga kanye nekuhlangenwe nako kwemhlaba wonkhe nako kungasita kulungela.

9.5 Umtselela Kubatfulitinsita Labasemkhatsini

Batfulitinsita labasemkhatsini, sib. batsengisi be-*software*, labasebenta ngemtselo kanye netikhungo tekulawula letivumelekile, ngulabo labatsintsekako labatawuphindze futsi batsintseke. Kubandzakanyeka kwabo ekutfutfukiseni ngekubambisana luhlelo loluhlanganisile kuyadzingeka kucinisekisa kubusa, kugunyatwa, kugadza emazinga, imitsetfo yemtfwalo kanye nekulawula kuphepha kute kube nekungagucugucuki, kwetsembana kanye nekutiphatsa lokufanele kwemakethe kuyo yonkhe inethiwekhi. Loku kufanele kutsi kwehlise tihibe tekwemukelwa, kusabalalise umtamo wekuhlanganisa kulo lonkhe luhlelo lwemvelo, futsi kwenta kutsi Imodeli Ye-VAT Yedijithali isebente ngekwemsebenti.

9.6 Kusekela kanye neKubambisana

I-SARS itawutsatsa indlela lefaka konkhe lelinganisa tidzingo talabatsintsekako kanye neligunya le-SARS. Loku kutawusekelwa kukhulumisana kusenesikhatsi futsi lokuchubekako nemabhizinisi, tisebenti temtselo, emafemu ema*software* ekubalwa kwemali, imitimba yetimboni kanye nematiko ahulumende lafanele. Imihlangano yekusebenta njalo itawuniketa lwati lolusha, ibutsele ndzawonye imibono futsi icatulule kukhatsateka. I-SARS itimisele kusebentisana nalabatsintsekako futsi ngekusebentisana nabo. Ngekuhlela ngekucophelela, indlela lehamba ngetigaba, kubambisana kwalabatsintsekako kanye nekwesekela, kwemukelwa kweModeli Ye-VAT Yedijithali eNingizimu Afrika kungalawulwa ngendlela lekhulisa tinzuzo futsi inciphise nekuphazamiseka.

9.7 Emabhizinisi Lamkhalu

Linyenti lebakhokhimtselo labakhulu vele basebentisa i-ERP yesimanje noma tinhlelo tekubalwa kwemali futsi basesimeni lesihle sekuhola kwemukelwa kusenesikhatsi. Lamabhizinisi atawudzinga kutfutfukisa tinhlelo tawo noma i*software* kute akhiphe futsi atfole ema-*e-Invoice* ngendlela ledzingekako, kanye nekukhetsa umtfulitinsita locinisekisiwe kunethiwekhi ye-*IF* kute achumane nebalingani bawo bekuhweba kanye ne-SARS. Kwemukelwa kweModeli Ye-VAT Yedijithali kulesigaba kungenteka kutsi kutawuba nekutfutfukiswa kunekucala kusebenta lokusha kakhulu. Loku kutawufaka ekhatsi kuhlanganisa luhlelo lwabo lwe-ERP/Lwekubalwa kwemali inkhundla yemtfulitisita lokhetsiwe, kuhlola kuhamba kwemininingwane, kanye nekucinisekisa kutsi tinchubo tangekhatsi letifana nema-akhawunti lakhokhelwako/lamukelwako kanye nekuhamba kwemisebenti ye-VAT kuyalungiswa kute kuphatfwe kucinisekiswa kwe-inivoyisi ngesikhatsi sangempela kanye netimphendvulo, kutsatsa sikhundla setinchubo letikhona nyalo tesandla. Emabhizinisi lamakhulu atawuphindze futsi adzinge kucecesha emacembu etetimali ne-IT ngetinchubo letinsha futsi aniketwe emandla awo, alindzeleke kutsi abone inzuzo yekusebenta kahle ngekushesha futsi asite ekuchubeni kwemukelwa etinchubeni tawo tekuphakela.

9.8 Emabhizinisi Lamancane kakhulu, Lamancane Nalasemkhatsini (ema-MSME).

Ema-MSME angabhekana netinsayeya letinkhulu ekwemukeleni Imodeli Ye-VAT Yedijithali ngenca yetinsita te-IT netetimali letincane kanye nemandla. I-SARS iyakubona loku futsi ihlela kusekela lencenye ngekugibela lokufanele kanye nelusito. Ema-MSME atawudzinga kutsi kancane kancane asuke kuma-invoyisi lasekelwe emaphepheni, *spreadsheets* noma ema-imeyili e-PDF, aye ekukhiciteni ema-inivoyisi lacondziswa yidatha kanye nekushintjana, ngekwemukela i*software* yekubalwa kwemali noma tisombululo tebahlinzeki betinsita. Emaphothali ebatfulitinsita noma emathulusi edijithali lentiwe lula anganiketa indlela yekugucuka lesebentako, lesekelwa kusebenta ngetigaba, kukhonjwa indlela kanye nelusito lwekungena ebhodini. I-SARS ihlose kuniketa kukhonjwa indlela, imfundvo, kanye netindlela tekusekela kusita lencenye ngalengucuko.

9.9 Tikhungo tahulumende naletitimele

Umkhakha wahulumende ungumakhi wenchubomgomo kanye nemhlanganyeli esimisweni semvelo se-VAT, njengebatsengako betimphahla netinsita futsi ungalingana nendzima yeKhona 4 njengeMtsengi/Umemukeli kuModeli Ye-VAT Yedijithali. Ematiko ahulumende kanye netikhungo tahulumende titawuniketwa ligunya lekwemukela ema-*e-Invoice* lavela kubaphakeli ngesikhatsi sesigaba lesifanele seluhambo lwekucala kusebenta. Kufanele kutsi bacinisekise kutsi tinhlelo tekutsenga netetimali tingakhona kutfola nekucubungula ema-eInvoyisi. Kwemukela i-*e-Invoicing* yekutsenga hulumende kutawenta ncono kusebenta ngalokusebaleni futsi kunciphise bucili ekusebentiseni imali yahulumende. Loku kutawudzinga kuceceshwa kwetisebenti kanye nekutfutfukiswa kwetinhlelo. I-SARS kanye netikhungo tekwengamela tahulumende titawuchumana kute kusetjentiswe emazinga langagucuki ekusetjentiswa nguhulumende, ngekuhambisana neluhlakamsebenti lolubanti.

Bonkhe labatsintsekako beMkhakha waHulumende bayamenywa kutsi bacabangele tinzuzo letingaba khona tekusebenta kahle, kulungela kweluhlelo kanye nekulinganisela emkhatsini wekulandzela umtsetfo lokwentiwe kancono kanye nekwenta ibhizinisi kalula.

9.10 Tinsayeya kanye neTintfo Letiyinhloko Temphumelelo

Tinsayeya letinkhulu labakhokhimtselo labatawubukana nato ekwemukeleni Imodeli Ye-VAT Yedijithali tifaka ekhatsi tindleko tekucala kusebenta, kufundza lokuphasi kwedijithali, kumela tingucuko, kuphazamiseka kwemabhizinisi, bumankimbonkimbo bekulawula, kuhlanganiswa kweluhlelo, kuphepha kwemininingwane kanye nekulinganisa.

Letinsayeya titawulungiswa ngekubonisana ngenchubomgomo yahulumende, kubambisana nalabatsintsekako, tinkhundla tebuchwepheshe lafanele, kuhlela tindleko tesikhatsi lesidze, i*software* levumelana nesimo, kuceceshwa, kulawula tingucuko kanye nekulawula lokucinile kwekuphepha kwemininingwane.
Tintfo letiyinhloko temphumelelo kuhlela lokucinile, lisu lelicacile, kukhulumisana lokuphumelelako kanye nekubambisana lokusimeme nalabatsintsekako kucinisekisa kwemukelwa ngemphumelelo kanye nekucala kusebenta.

Sehluko 10: Siphetfo

Imodeli Ye-VAT Yedijithali ingetulu kwekutfutfukiswa kwetebucwepheshe; kuyintfo yebunjiniyela kabusha besimo semvelo se-VAT. Loluhambo luhlelo lweminyaka leminyenti futsi ludzinga tincenye letinyenti, tinhlelo, kanye nebadlalindzima labadlala indzima kutsi basebente ngekuvumelana kute babone tinzuzo letiphelele.

Lengucuko itawenta kutsi kube nekuntjintja kwesikhatsi lesidze kuya ekuphatfweni kwe-VAT lokudijithali, lokusebaleni nalokucinile. Kubakhokhimtselo, loku kuletsa lokuhlangenwe nako lokulula, lokucagelako ngekunciphisa umtamo, kuciniseka lokukhulu lapho khona “umtselo uvele-nje wenteke”.

I-SARS imema labatsintsekako kutsi banikete imibono yabo kuleSihlongoto Sekubonisana, mayelana, kepha hhayi kuphela, kuguculwa kwedijithali, tebucwepheshe, kulawulwa kwetingucuko, tikhatsi tekucala kusebenta, kulungela, tindleko, tinsayeya kanye netinzuzo, kucinisekisa kubamba indzaba ngekubambisana ekwakheni Imodeli Ye-VAT yedijithali lesesigabeni semhlaba.

Imphendvulo kufanele iniketwe kungakandluli mhla ti-16 Imphala 2026 kusetjentiswa lelinki yeluklayo lwe-*Qualtrics*: https://sars.qualtrics.com/jfe/form/SV_e2NAmnTnnGOBci2

I-SARS itawubuka futsi ihlanganise tonkhe tiphakamiso talabatsintsekako. Kukhulumisana nebantfu labatsintsekako lababalulekile, lokufaka ekhatsi tinhlangano, batsengisi be*software*, hulumende kanye netikhungo temkhakha wahulumende kanye nebakhokhimtselo kutawenteka, ngekusebentisa emacembu lasebentako lahlelekile, kute kucelwe imphendvulo lenemininingwane mayelana neModeli Ye-VAT Yedijithali lephakanyisiwe. Konkhe kuhlanganyela kutawugcina ngekutfutfukisa nekwemukelwa kwenchubomgomo yekugcina ngesikhatsi labatsintsekako bahala batiswa njalo ngetintfutfuko takamuva.

Sikhatsi lesisezingeni lelihakeme senchubo yekubonisana kute kube ngulapho khona kwemukelwa inchubomgomo sime ngalendlela lelandzelako:

VAT Modernisation – Consultation Process Timeline

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

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

Umfanekiso 3: Sikhatsi Senchubo Yekubonisana