**Izimali ezibuyiswayo zedizili kwezolimo**

**Ngingena kanjani ohlelweni lezimali ezibuyiswayo zedizili i-Diesel Refund Scheme?**

Isikhwama sikadizili silawulwa uMthetho i-Customs and Excise Act, kodwa sisebenza ngohlelo lokuphatha iNtelantengo, oludinga ukuba umuntu abhalisele i-VAT.

Anabhizinisi afanelekayo enza imisebenzi esemthethweni futhi abhaliselwe i-VAT, angafaka isicelo sokubhalisela ukubuyiselwa imali kadizili. Ezolimo umsebenzi ofanelekayo ngaphansi koHlelo Lemali Ebuyiswayo kaDizili (i-[Diesel Refund Scheme](https://www.sars.gov.za/customs-and-excise/excise/diesel-refund-system/)) kanti amabhizinisi amaningi ezolimo azofaneleka ukubhalisela i-[Diesel Refund Scheme](https://www.sars.gov.za/customs-and-excise/excise/diesel-refund-system/). Umuntu onebhizinisi lezolimo kumele afake isicelo sokubhalisela uhlelo i-[Diesel Refund Scheme](https://www.sars.gov.za/customs-and-excise/excise/diesel-refund-system/).

Uhlelo i-[Diesel Refund Scheme](https://www.sars.gov.za/customs-and-excise/excise/diesel-refund-system/) okwamanje luphethwe ngohlelo lwe-VAT, yingakho ukubhaliselwa i-VAT kuyisidingo uma ufuna ukubamba iqhaza kulolu hlelo.

Uma umuntu engumthengisi obhalisele i-VAT, kusho ukuthi ukubhalisela i-Diesel Refund Scheme kungenziwa ngokugcwalisa bese uthumela ifomu elibizwa nge- [VAT 101D form](https://www.sars.gov.za/vat101d-application-for-registration-of-diesel-refund-external-form/).

Uma umuntu engumthengisi ongabhalisele i-VAT, kusho ukuthi ukubhalisela i-VAT ne-Diesel Refund Scheme kungenziwa ngesikhathi esisodwa ngokugcwalisa bese uthumela ifomu elibizwa nge- [VAT 101](https://www.sars.gov.za/vat101-value-added-tax-registration-application-external-form/) kanye ne-[VAT 101D](https://www.sars.gov.za/vat101d-application-for-registration-of-diesel-refund-external-form/). Sicela uqaphele ukuthi lokhu kubhalisa kuzoncika ekufezweni kwezinye izidingo ezisele zokubhaliswa kwe-VAT i- [VAT registration](https://www.sars.gov.za/businesses-and-employers/my-business-and-tax/register-for-vat/) kanye ne-[Diesel Refund Scheme](https://www.sars.gov.za/customs-and-excise/excise/diesel-refund-system/) .

**Ngisifaka kanjani isicelo sokubuyiselwa imali kadizili?**

Izimali ezibuyiswayo zediizili ngaphansi kwe-[Diesel Refund Scheme](https://www.sars.gov.za/customs-and-excise/excise/diesel-refund-system/)  sisetshenzwa ngokusebenzisa uhlelo lokuphatha iNtelantengo.

Isicelo sokubyiselwa imali yedizili sizokwenziwa kusetshenziswa ifomu ebizwa nge-VAT 201, elitholakalayo ku-[eFiling](http://www.sarsefiling.co.za/). Isicelo sokukhokhelwa imali ebuyiswayo yedizili sizohleshulwa esikweletinisibopho se-VAT esikhokhwayo sangaleso sikhathi sentela, noma kungenjalo, isicelo sokukhokhelwa imali ebuyiswayo ye-VAT sizokwenyusa nayiphi imali ebuyiswayo okumele itholwe umthengisi.

Kubalulekile ukuthi wonke amadokhumenti afanele mayelana nokuthengwa kukadizili uwathole futhi uwagcine kanjalo nokubhalwa ku-logbook noma amanye amalekhodi aveza amanani ayiwo kadizili othathwe esitokweni ukuze asetshenziselwe okusemthethweni nokungekho emthethweni ngesikhathi sentela.

Naliphi inani lemali ebuyiswayo yedizili okutholakale ukuthi ibuyiswe kungafanele kuzomele ibuyiswe kwaSARS, ihambisane nezinhlawulo kanye nenzalo esebenzayo.