**Imibuzomvama kubathengisi abakhokha iNtelantengo (i-VAT)**

|  |
| --- |
| **​Q: Iyiphi indlela engingabheka ngayo ukuthi ngiyayithobela na imigomo yentela?** |
| A: Ukuze uthole ukuthi uyayithobela na imigomo yentela, ungenza lokhu:   * Ungabuka isimo sakho sokuthobela ngokusebenzisa i-eFiling ku-“My Compliance Profile”. * Ungacela isiTatimende sakamuva se-Akhawunti yezintelo ozibhalisele; * Shayela i-SARS Contact Centre ukuze ucele isimo sakho sokuthobela. |
| **​Q: Yiziphi izikhathi zokubuyisa amafomu e-VAT ezizovunyelwa ngokwesigaba sami sokubuyisa amafomu?** |
| A: Isikhathi sokubuyisa amafomu kuSigaba A:   * Isibonelo: Ukubuyisa amafomu kowezi-2020:  | **Isikhathi** | **Thumela amafomu** |  | | --- | --- | --- | | Disemba 2019 – Masingana 2020 | Nhlolanja 2020 |  | | Nhlolanja 2020 – Ndasa 2020 | Mbasa 2020 |  | | Mbasa 2020 | Nhlaba 2020 | *\* inyanga yoku-1 yokulekelelwa* | | Nhlaba 2020 | Nhlangulana 2020 | *\* inyanga yesi-2 yokulekelelwa* | | Nhlangulana 2020 | Ntulikazi 2020 | *\* inyanga yesi-3 yokulekelelwa* | | Ntulikazi 2020 | Ncwaba  2020 | *\* inyanga yesi-4 yokulekelelwa* | | Ncwaba 2020 – Mandulo 2020 | Mfumfu 2020 |  | | Mfumfu 2020 – Lwezi 2020 | Zibandlela 2020 |  |   **Isikhathi sokubuyisa amafomu kuSigaba B:**   * Isibonelo: Ukubuyisa amafomu kowezi-2020:  | **Isikhathi** | **Thumela amafomu** |  | | --- | --- | --- | | Masingana 2020 – Nhlolanja 2020 | Ndasa 2020 |  | | Ndasa 2020 – Mbasa 2020 | Nhlaba 2020 |  | | Nhlaba 2020 | Nhlangulana 2020 | *\* inyanga yoku-1 yokulekelelwa* | | Nhlangulana 2020 | Ntulikazi 2020 | *\* inyanga yesi-2 yokulekelelwa* | | Ntulikazi 2020 | Ncwaba 2020 | *\* inyanga yesi-3 yokulekelelwa* | | Ncwaba 2020 | Mandulo 2020 | *\* inyanga yesi-4 yokulekelelwa* | | Mandulo 2020 – Mfumfu 2020 | Lwezi 2020 |  | | Lwezi 2020 – Zibandlela 2020 | Masingana 2021 |  | |

|  |
| --- |
| **​Q: Ngiwathumela kanjani amafomu ami okubuyisa i-VAT?** |
| A: Abathengisi bangathumela amafomu okubuyisa i-VAT ngokusebenzisa i-eFiling ngosuku noma ngaphambi kosuku lokugcina lokusebenza enyangeni, nangokuya egatsheni lakwaSARS ungakadluli umhla zingama-25 (noma ngosuku lokugcina lokusebenza olungaphambi komhla zingama-25) emva kokuphela kwesikhathi sentela.  Qaphela: i-VAT ehlawuliswe ezimpahleni ezenziwe (intela yenzuzo) kususwe i-VAT ekhokhwe kulabo abakuhlinzeka ngezimpahla (intela yokungenile) kanye nokunye ukubanjelwa okuvumelekile = inani le-VAT okumele uyikhokhe/ezokubuyela. |
| **​Q: Kunini lapho ngithola khona imali ebuyayo?** |
| A: Uma umthengisi efanelekile ukubuyiselwa i-VAT, abakwaSARS kudingeka ukuthi bakhokhe leyo-VAT ebuyayo ezinsukwini ezingama-21 zokusebenza emva kokuthola amafomu e-VAT agcwaliswe ngendlela eyiyo nangokuphelele, ngaphandle kokuthola inzalo kuleyo mali ebuyayo ye-VAT. |