**Ku tilulamisela VAT**

**Xana hi byihi vutihlamuleri bya N'waswimawusa wa VAT?**

Ntsariso wa bindzu hi swikongomelo swa VAT, lowu vuriwaka n'waswimawusa, wu veka mitirho yin'wana ya nhlayiso wa tirhekhodo na vutihlamuleri eka n'waswimawusa yaloye, xikombiso, n'waswimawusa u fanele ku tiyisisa leswaku -

* VAT yi hlengeletiwa eka tinhundzu leti hakerisiwaka xibalo;
* VAT yi katsiwa eka mixavo hinkwayo leyi navetisiweke kumbe ku khotiwa;
* mitlheriso ya rhumeriwa naswona tihakelo ti endliwa hi nkarhi;
* tiinivhoyisi ta xibalo ti humeseriwa tinhundzu leti xavisiweke, laha swi faneleke; na
* switsariwa swi kumeka no hlayisiwa tanihi vumbhoni eka vutihlamuleri bya VAT.

Nhlayiso wa tiinivhoyisi ta xibalo eka tinhundzu leti xavisiweke, bili ya tinhundzu ta ntundzo eka tinhundzu leti tundziweke kumbe rhumeriweke matikweni mambe na mahlayiselo mo angarhela ma tirhekhodo ta swa tinkota ta ximfumo na switswariwa hinkwaswo i michumu ya nkoka ya leyi sisiteme hinkwayo ya VAT yi tirhisaka xiswona. Switswariwa leswi swi vumba ntila wa oditi lowu SARS yi wu tirhisaka ku tiyisisa leswaku n'waswimawusa u landzelerile nawu. N'waswimawusa u laveka ku hlayisa tirhekhodo leti eka nkarhi wa ntlhanu a malembe.

**Xana VAT yi hakeriwa rini?**

Vona vuxokoxoko ehansi ka [‘When should I submit returns and make payments?’](https://www.sars.gov.za/types-of-tax/value-added-tax/) eka pheji ro fikela eka rona ra VAT.

**Xana VAT yi hakeriwa njhani?**

VAT yi nga hakeriwa ntsena hi yin'we ya maendlelo ma hakelo lama landzelaka:

* [Sisiteme ya SARS eFiling;](https://www.sarsefiling.co.za/)
* Hundziso wa Timali hi ndlela ya Xilekitironiki (EFT).
* Eka yin'wana na yin'wana ya tibangi leti hlawuriweke leti landzelaka:
  + Amalgamated Banks of South Africa (ABSA);
  + Capitec;
  + First National Bank (FNB);
  + Nedbank; kumbe
  + Standard Bank.

Mayelana na vuxokoxoko byo tala, vona [Guide for completing the VAT201 Declaration](https://www.sars.gov.za/gen-elec-04-g01-guide-for-completing-the-value-added-tax-vat201-declaration-external-guide/)na  [Milawu ya hakelo.](https://www.sars.gov.za/gen-paym-01-g01-sars-payment-rules-external-guide/)