**Ukulungela iNtelantengo (VAT)**

**Umthengisi okhokha iNtelantengo unazibophezelo zini?**

Ukubhaliswa kwebhizinisi kwenzelwa iNtelantengo, okubizwa ngomthengisi, kubeka imisebenzi ethile yokugcina amalekhodi kanye nezibophezelo kulowo mthengisi, isibonelo, uthengisi kumele ainisekise ukuthi  –

* Intelantengo iqoqwa emikhiqizweni etheliswayo;
* Intelantengo ifakiwe kuyo yonke intengo ekhangisiwe noma esezilinganisweni;
* amafomu athunyelwe futhi izinkokhelo zenziwe ngeskhathi;
* ama-invoyisi entela ayakhishwa emikhiqizweni eyenziwe, lapho kunesidingo khona; futhi
* amadokhumenti uyawathola futhi uwagcine njengobufakazi besikweletusibopho seNtelantengo.

Ukugcinwa kwama-invoyisi emikhiqizo eyenziwe, imiqulu egunyaza ukungena noma ukuphuma kwempahla kanye nokugcinwa ngendlela kwamalekhodi ohlelomabhuku kanye namadokhumenti konke kubalulekile ukukhombisa ukuthobela bokuthi uhlelo lweNtelantengo lusebenza kanjani. Lawa madokhumenti kube yiwo asebenzayo kucwaningomabhuku olusetshenziswa uSARS ukuqinisekisa ukuthi umthengisi uwuthobele umthetho. Umthengisi kudingeka ukuba awagcine lawa malekhodi isikhathi esiyiminyaka emihlanu.

**Kumele ikhokhwe nini iNtelantengo?**

Bheka ulwazi ngaphansi kwesihloko esithi ‘When should I submit returns and make payments?’ ekhasini ofikela kulo mayelana neNtelantengo.

**Kumele ikhokhwe kanjani iNtelantengo?**

INtelantengo ingakhokhwa kuphela ngenye yalezi zindlela ezilandelayo:

* [Ngohlelo lwe-eFiling lwakaSARS;](https://www.sarsefiling.co.za/)
* Ukudlulisa Imali Bunyazi (EFT);
* Kunoma yiliphi ibhange kulawa akhethiwe:
  + Amalgamated Banks of South Africa (ABSA);
  + Capitec;
  + First National Bank (FNB);
  + Nedbank; noma
  + Standard Bank.

Ngolwazi olwengeziwe, bheka isiqondiso sokugcwalisa ifomu kanye nemithetho yokukhokha kuleli khasi VAT201 Declaration and the SARS’ Payment Rules.