**Ingodisetse VAT**

**O ingodisa neng?**

**Boingodiso bo Tlamang**

Ke setlamo hore kgwebo e ingodisetse VAT ebang paloyohle ya diphepelo tse lefiswang lekgetho tse entsweng nakong efe kapa efe ya dikgwedi tse leshome le metso e mmedi tse latellanang e fetile kapa ho na le kgonahalo ya hore di ka feta R1 million. Kgwebo e tlameha ho Ingodisetsa VAT ho eFiling kapa ka ho tlatsa VAT 101 - Foromo ya Kopo ya Ngodiso mme e nehelane ka yona lekaleng la lehae la SARS matsatsing a 21 ho tloha mohlang e neng e feta R1 million.

Bafepedi ba ditshebeletso tse itseng tsa elektronike bao e seng baahi le bona ba na le setlamo sa ho ingodisetsa VAT mafelong a kgwedi eo paloyohle ya boleng ba diphepelo tse lefiswang lekgetho e fetang R1 million. Ho fumana lesedi le fetang lena boha [VAT-Reg-02-G02 Guide on Foreign Suppliers of Electronic Services](https://www.sars.gov.za/vat-reg-02-g02-foreign-suppliers-of-electronic-services-external-guide/) le [VAT Frequently Asked Questions for the Supplies of Electronic Services](https://www.sars.gov.za/lapd-vat-g16-vat-faqs-supplies-of-electronic-services/).

Molao wa VAT o boela o dumella moemedi ho ngodisa akhaonto ya VAT molemong wa diphepelo tse entsweng ke mofepedi wa ditshebeletso tsa elektronike eo e seng moahi.

**Boingodiso ba Boithaopo**

Kgwebo e ka nna ya ikgethela ho ingodisetsa VAT ka boithaopo ebang boleng ba diphepelo tse lefiswang lekgetho tse entsweng kapa tse tlang ho etswa di sa fete R1 million, empa di se di fetile R50 000 nakong e fetileng ya dikgwedi tse 12.

Ho na le mekgahlelo e meraro ya boingodiso ba boithaopi e sebetsang ho mefuta e itseng ya batho, jwalo ka e latelang:

1. Ha ho moedi wa boithaopo bakeng sa diphepelo tse lefiswang lekgetho tse entsweng ke motho. Mokgahlelo ona, ha re etsa mohlala, o akaretsa diketsahalo tsa masepala kapa tsa “mokgatlo wa thekolohelo” jwalokaha o hlalositswe ka hara Molao wa VAT.
2. Paloyohle ya boleng ba diphepelo tse entsweng ke motho di fetile moedi wa boithaopo wa R50 000 dikgweding tsa ho feta tse leshome le metso e mmedi.
3. Boleng ba diphepelo tse lefiswang lekgetho tse entsweng ke motho ha di a feta moedi wa boithaopo wa R50 000. Ditlhoko le dipehelo tsa ho ingodisa tlasa mokgahlelo ona di hlahella ka hara [General Notice R.447](https://www.sars.gov.za/lapd-lsec-reg-2015-11-regulation-r447-gg-388836-29-may-2015/) jwalokaha e phatlaladitswe ka hara Koranta ya Mmuso ya Nomoro ya 38836 ya mohla la 29 Motsheanong 2015 (Molawana).

Tse ding tsa ditlhoko tse boletsweng tlasa Molawana ke tsena; mohlala -

* + Moo motho a entseng diphepelo tse lefiswang lekgetho tsa kgwedi e le nngwe feela pele ho letsatsi la kopo ya ngodiso, motho ya jwalo o tlameha ho pakahatsa hore boleng ba diphepelo tse lefiswang lekgetho tse entsweng kgweding eo di fetile R4 200;
  + Moo motho a sa etsang diphepelo tse lefiswang lekgetho, motho ya jwalo o tlameha ho ba le kontraka e ngotsweng, eo ho ya ka dintlha tsa yona motho eo a lokelang ho etsa diphepelo tse lefiswang lekgetho tse fetang R50 000 dikgweding tse 12 tsa ka mora letsatsi la ngodiso;

1. Motho o fumane khampani ka kutlwisiso ya hore e na le mehlodi e hlokehang hore e phethe mesebetsi ya yona.
2. Mofuta o itseng wa ketsahalo e etswang ke motho enwa e hlahella ho [General Notice R.447](https://www.sars.gov.za/lapd-lsec-reg-2015-11-regulation-r447-gg-388836-29-may-2015/) jwalokaha e phatlaladitswe ka hara Koranta ya Mmuso ya Nomoro ya 38836 ya mohla la 29 Motsheanong 2015 (Molawana). Diketsahalo tse boletsweng ka hara Molawana wa Mofuta wa Ketsahalo o akareta tse latelang:
   * Temo, Bohwai, Meru le Botshwasi ba dithlapi
   * Merafo
   * Kaho ya dikepe le difofane
   * Tlhahiso kapa polante ya bokopanyi ba dintho, tsa metjhine, dipalangwang kapa diterene
   * Ntshetsopele ya meaho
   * Ntshetsopele ya moralo wa motheo (ditshebeletso)
   * Kgolomolemo

Hodima moo, ho na le ditlhoko tse ding tsa kakaretso tseo ho tlamehang hore ho ikamahanngwe le tsona bakeng sa ngodiso ya VAT.

**Ebe letsatsi la sekoloto sa VAT le sebetsa jwang?**

* Ho latela dingodiso tsa boithaopo ba VAT , ka kopo hlokomela hore letsatsi la sekoloto sa VAT le tla behwa ho latela letsatsi la hao la kopo ka ha ho ballelwa morao ha ngodiso ya boithaopo ho sa dumellwe. Ebang o batla hore kopo ya hao ya boingodiso ba boithaopi e ballelwe morao, o tlameha ho neha SARS ditokomane tsa tshehetso tse hlokehang ho tshehetsa kopo ya hao ya hore ho ballelwe morao.
* Bakeng sa dingodiso tse tlamang tsa VAT, mokgwatshebetso wa SARS **eFiling** (RAV01) o dumella ho ballelwa morao ha dikgwedi tse tshelela feela ho tloha mohla ho neng ho fetwa moedi wa ngodiso e tlamang ya R1 million. Ka kopo ebang ho ballwa morao ho feta dikgwedi tse tshelela ka mora letsatsi la ho feta moedi wa ngodiso e tlamang; ka kopo etsa tlhophiso ya kopano ya ho etela lekala la SARS ka ditokomane tse hlokehang tsa tshehetso tse kang diteitemente tsa ditjhelete, dikontraka tse saenilweng kapa di-invoise tse ntshitsweng.

**Mokgwa wa ho ingodisa?**

Ho na le mekgwa e mmedi ya ho ingodisetsa VAT:

* Latela mehato ena e bonolo ya ho ingodisetsa VAT ho eFiling
* Hlophisa kopano ka mokgwatshebetso wa rona wa inthanete wa eBooking. Latela boikgethelo bona: Appointment channel: Telephonic engagement or Video>Reason category: Other>Reason appointment: VAT registration.

Ho bohlokwa ho nehelana ka ditokomane tse nepahetseng kopong ya hao ya ngodiso ya VAT. Ho hloleha ho etsa jwalo ho ka baka tiehiso tshebetsong ya kopo ya hao. Ho fumana lesedi le fetang lena, boha [VAT-Reg-02-G01- Guide for Completion of the VAT Application](https://www.sars.gov.za/vat-reg-02-g01-guide-for-completion-of-vat-application-external-guide/).