**Mikarhi ya xibalo eka van'waswimawusa va VAT**

**Xana i mikarhi yihi ya xibalo leyi nga kona eka van'waswimawusa va VAT?**

Mikhetekanyo leyi landzelaka ya ntlhanu ya mikarhi ya xibalo ya kumeka:

**Nkhetekanyo wa A**

**Tin'hweti timbirhi** tin'wana na tin'wana

* Ehansi ka nkhetekanyo lowu, N'waswimawusa u laveka ku rhumela ntlheriselo wun'we eka tin'hweti timbirhi tin'wana na tin'wana, leti helaka eka siku ro hetelela ra Sunguti, Nyenyankulu, Mudyaxihi, Mawuwani, Ndzati na Hukuri.
* Khomixinara u ta kumisisa loko ku ve n'waswimawusa u wela eka nkhetekanyo.

KHOMIXINARA

**NNkhetekanyo wa B**

**Tin'hweti timbirhi** tin'wana na tin'wana

* Ehansi ka nkhetekanyo lowu, N'waswimawusa u laveka ku rhumela ntlheriselo wun'we eka tin'hweti timbirhi tin'wana na tin'wana, leti helaka eka siku ro hetelela Nyenyenyani, Dzivamisoko, Khotavuxika, Mhawuri, Nhlangula na N'wendzamhala.
* Khomixinara u ta kumisisa loko ku ve n'waswimawusa u wela eka nkhetekanyo.

KHOMIXINARA

**Nkhetekanyo wa C**

**N'hweti Yin'we** yin'wana na yin'wana

* Ehansi ka nkhetekanyo lowu, n'waswimawusa u laveka ku rhumela ntlheriselo wun'we eka n'hweti yin'wana na yin'wana
* N'waswimawusa u ta wela eka nkhetekanyo lowu loko:
* nkoka hinkwawo wa tinhundzu leti hakerisiwaka xibalo leti xavisiweke leti xavisiweke hi n'waswimawusa ti hundzile kumbe leti nga hundzaka R30 million eka nkarhi wan'wana na wun'wana wo landzelelana wa 12 wa tin'hweti,
* n'waswimawusa u endlile xikombelo hi ku tsala leswaku a vekiwa eka nkhetekanyo lowu, kumbe
* Khomixinara u kumisisile leswaku n'waswimawusa u wela eka nkhetekanyo lowu hi mhaka yo tsandzeka ka n'waswimawusa hi ku vuyelela ku endla vutihlamuleri byin'wana na byin'wana tanihileswi swi lavekisaka xiswona hi Nawu wa VAT.

**Nkhetekanyo wa D**

**Tin'hweti ta ntsevu** tin'wana na tin'wana

* Ehansi ka nkhetekanyo lowu, n'waswimawusa u laveka ku rhumela ntlheriselo wun'we eka tin'hweti ta ntsevu tin'wana na tin'wana, leti helaka eka siku ro hetelela ra Nyenyenyani ma Mhawuri (kumbe n'hweti yin'wana na yin'wana laha xikombelo lexi tsariweke xi nga endliwa eka Khomixinara no pasisiwa)
* Nkhetekanyo lowu wu tirha ngopfungopfu eka n'waswimawusa loyi
* - a endlaka [migingiriko ya swa vurimi](https://www.sars.gov.za/types-of-tax/value-added-tax/farming/), laha nkoka hinkwawo wa tinhundzu leti hakerisiwaka xibalo ti nga hansi ka R1.5 million eka 12 wa tin'hweti,
* - i bindzu leritsongo leri tsrisiweke hi ku ya hi Xedulu ya Vutsevu eka Nawu wa Xibalo xa Malinghena.

**Nkhetekanyo wa E**

**Tin'hweti ta 12** tin'wana na tin'wana

* Ehansi ka nkhetekanyo lowu, n'waswimawusa u laveka ku rhumela ntlheriselo wun'we eka tin'hweti ta khumembirhi tin'wana na tin'wana, leti helaka eka siku ro hetelela ra lembe ra nhlahluvo ra n'waswimawusa (kumbe n'hweti yin'wana na yin'wana laha xikombelo lexi tsariweke xi nga endliwa eka Khomixinara no pasisiwa)
* Nkhetekanyo lowu wu n'waswimawusa loyi:
* a nga khamphani kumbe nkwama wa tirhasiti
* a endlaka migingiriko yo lombisa tinhundzu leti nga fambeku kumbe ku lombisa tinhundzu leti fambaku kumbe vufambisi kumbe vulawuri bya tikhamphani leti hlanganisaka vanhu eka n'waswimawusa
* maendlele mo engetelela, mo wela eka xiphemu xa nkhetekanyo lowu, ma vekiwile eka Kavanyisa ka 3 eka xiletelo xa VAT 404.