**Intelantengo (i-VAT)**

**Yini entsha?**

* **7 Zibandlela 2020 – Kuqaliswe ukusebenza ezintweni ezenza ngcono iNtelantengo**
  + Ifomu lokudalula i-VAT201 ku-eFiling selishintshiwe ekubeni yi-Adobe Flex laba yi-HTML5 ukuze lisebenziseke kangcono.
  + Bheka isiqondiso sakamuva sokugcwalisa ifomu [Guide for completing the Value Added Tax VAT201 Declaration.](https://www.sars.gov.za/gen-elec-04-g01-guide-for-completing-the-value-added-tax-vat201-declaration-external-guide/)
* **1 Nhlangulana 2020 – Ukukhokhwa kwesikweletusibopho seNtelantengo esidalulwe kumalekhodi e-VAT 215 nawe-VAT 216**

Ukukhokhwa kwesikweletusibopho seNtelantengo esidalulwe kumalekhodi e-VAT 215 nawe-VAT 216, kumele kwenziwe ku-eFiling, yilaba bantu abalandelayo, kwaSARS:

* + - Lapho kunelekhodi le-VAT 215, owemukela (lapho owemukelayo engeyena umthengisi obhalisile) usizo oluvela kuleli (njengoba kuchaziwe esigabeni 1(1) soMthetho weNtelantengo),
    - Lapho kune-VAT 216, umthengisi wezimpahla, lapho izimpahla zazitholwe ngokwesigaba 8(1) kumele zihlinzekwe.

Ngokwesigaba 55 soMthetho weNtelantengo, ufundwa nesigaba 29 soMthetho wokuPhathwa kweNtela, amalekhodi e-VAT 215 ne-VAT 216 kumele kugcinwe yolowo owemukele izimpahla noma lowo ozithengisayo, noma yikuphi okusebenzayo, njengamadokhumenti afanele.

**Iyini i-VAT?**

Intelantengo yaziwa nge-VAT. Kwezomnotho, intelantengo yintela engaqondile ekusetshenzisweni kwempahla nemisebenzi eyenziwayo Imali iqoqelwa uhulumeni ngokubeka isidingo sokuthi ibhizinisi elisebenzayo (njengoba lichaziwe kusigaba 1(1) soMthetho weNtelantengo), libhalisele iNtelantengo. Ngokwenza kanjalo, ibhizinisi lizobiza iNtelantengo emikhiqizweni nemisebenzi eliyenzile, ekungenisweni kwempahla nemisebenzi ezweni (ngaphansi kwemibandela ethile). Ibhizinisi lizophinde libe nelungelo lokubamba iNtelantengo ebizwe kulo, noma ngaphansi kwezimo ezithile ebhizinisini elingayibhalisele iNtelantengo, ngokwemikhiqizo eliyitholile. Ngalokho-ke, iNtelantengo ayinqwabelani, okusho ukuthi isikweletu/nemali ebanjwayo kuvumelekile kuNtelantengo ekhokhwe ezigabeni ezedlule, kuchungechunge lokukhiqiza nokusabalalisa. Ibhizinisi kudingeka ukuba likhokhe imali ewumehluko phakathi kweNtelantengo eliyibizayo kanye neNtelantengo ebizwa kulo, noma lifake isicelo sokubuyiselwa imali yeNtelantengo lapho intelantengo ebizwe kulo ingaphezulu kweNtelantengo eliyibizile lona.

Ngakho-ke, iNtelantengo ibizwa kusigabangasinye enqubweni yokukhiqiza nokusabalalisa kanti futhi ibizwa ngezinga lentengo ebizwayo ezimpahleni nasemisebenzini.

Isilinganisonani esivamile seNtelantengo sinyukile sisuka ku-14% saya ku-15% ukusukela mhla lu-1 kuMbasa 2018. Kukhona uhlobo oluthile lwempahla nemisebenzi olubizelwa iNtelantengo kusilinganisonani elingekho noma ezingafakelwa iNtelantengo.

**Ubani okumele abhalisele iNtelantengo?**

Namuphi umuntu onebhizinisi, njengoba lichaziwe kusigaba 1(1) soMthetho weNtelantengo, angafaneleka ukubhalisela iNtelantengo. Umuntu yitemu elichaziwe kanti akafaki phakathi inkampani, umuntu, abasebenzisanayo, isikhwama sethrasti, kanye nomasipala. Ukuze ubhalise, landela inqubo yokufaka isicelo njengoba ichaziwe ekhasini lethu elithi [register for VAT](https://www.sars.gov.za/businesses-and-employers/my-business-and-tax/register-for-vat/).

Kuyimpoqo ukuthi umuntu abhalisele iNtelantengo uma inani lomkhiqizo otheliswayo owenziwe noma ozokwenziwa, wevile ku-R1 million kunoma yiziphi izinyanga eziyi-12 ezilandelanayo.

Umuntu angakhetha ukubhalisa ngokuzithandela uma inani lomkhiqizo otheliswayo owenziwe noma ozokwenziwa, ungevile ku-R1 million kunoma yiziphi izinyanga eziyi-12 ezilandelanayo.

Zinhlanu izigaba zokubhalisa ngokuzithandela:

* Isigaba sokuqala sisebenza ohlotsheni oluthile lomuntu lapho kungenamkhawulo wenani lomkhiqizo otheliswayo.
* Isigaba sesibili sisebenza kumuntu owenze u-R50 000 esikhathini sezinyanga eziyi-12 ezedlule.
* Isigaba sesithathu sisebenza kumuntu lapho inani lomkhiqizo owenziwe ungevile ku-R50 000 futhi imibandela yokubhalisa isohlwini lweMithethonqubo.
* Isigaba sesine sisebenza kumuntu othole ibhizinisi livele lisebenza futhi lenza inzuzo.
* Isigaba sesihlanu sisebenza kumuntu owenza umsebenzi wohlobo oluthile njengoba kubhaliwe kuMthethonqubo. Phezu kwalokho, kukhona ezinye izidingo jikelele okumele kuhlangatshezwane nazo ukuze ubhalisele iNtelantengo ngokuzithandela.

Umuntu obhalisele iNtelantengo (ngaphansi kokubhalisa okuyimpoqo noma kokuzithandela) noma okumele ngabe uyibhalisele (ngaphansi kokubhalisa okuyimpoqo noma kokuzithandela) ubizwa ngomthengisi.

Ungakwazi ukubhalisa umkanye zonke izinhlobo zentela usebenzisa uhlelo lwemininingwane yamakhasimende i-[client information system](https://www.sars.gov.za/client-segments/client-information-system/).

**Kunini lapho kumele ngithumele khona ifomu leNtelantengo ngenze nezinkokhelo?**

Umthengisi kumele athumele ifomu leNtelantengo futhi enze nezinkokhelo zesikweletusibopho seNtelantengo (noma afake isicelo sokubuyiselwa imali yeNtelantengo) mhla noma ngaphambi komhla zingama-25 noma ngosuku lokugcina lokusebenza lwenyanga elandela inyanga okuphela ngayo isikhathi sentela somthengisi. Uma umhla zingama-25 kungelona usuku lokusebenza, usuku lokuthumela ifomu nokwenza inkokhelo kuyoba usuku lokusebenza olungaphambi kwalolo suku. Uma ukhokha sekudlule isikhathi kuzobizwa inhlawulo nenzalo.

| **Indlela yokukhokha** | **Usuku olungumnqamulajuqu lwefomu yeNtelantengo** | **Usuku olungumnqamulajuqu lokukhokha** |
| --- | --- | --- |
| Ukukhokha e-ABSA, Albaraka Bank Limited, Access Bank (elalibizwa nge-Grobank), FNB, HBZ Bank LTD, Nedbank kanye ne-Standard Bank. | mhla zingama-25 | mhla zingama-25 |
| Ukudlulisa Imali Binyazi (kubandakanya ukubhanga nge-inthanethi) | mhla zingama-25 | mhla zingama-25 |
| Ukubuyisa ifomu noma ukwenza inkokhelo ku-eFiling usebenzisa i-SARS eFiling noma i-Electronic Funds Transfers (ukubhanga nge-inthanethi) | Usuku lokugcina lokusebenza | Usuku lokugcina lokusebenza |

**Ngiwathola kanjani amadokhumenti akhuluma ngeNtelantengo?**

Isizindalwazi sakwaSARS asiwagcini amadokhumenti amadala noma ahoxisiwe , ngaphandle koshicilelo olweluleka ngezomthetho okufana neziMemezelo, iMithethonqubo kanye neZaziso zikaHulumeni, kanjalo nezindaba ngeNtelantengo ku-VATNews.

Ushicilelo lwe-VATNews luyatholakala ku-[Legal & Policy Archive](https://www.sars.gov.za/legal-counsel/legal-counsel-archive/), olutholakalayo uma ufuna ukwenza ucwaningo noma ukubhekisela okuthile.