**Dipušetšo tša ditefelo tša VAT tša baeti le dikgwebo tša naga ya ka ntle**

**Na mokgwatšhomo wa pušetšo ya VAT ke eng?**

Maemo a tekanyo ya gabjale a VAT ka Afrika Borwa ke 15%. Maemo a tekanyo a dirišwa go dithoto le ditirelo ka moka tšeo di rekišwago go ekonomi gomme gomme mafelelong e lefelwa ke modiriši wa mafelelo.

Afrika Borwa e na le mokgwatšhomo wa pušetšo ya VAT go lefela morago palo ya VAT yeo e lefetšwego ya go reka **dithoto** ke batho bao ba etelago Afrika Borwa. Motho o swanetše go romela kleimi bakeng sa pušetšo ya VAT ka nako ya go tloga goba ka nako yeo dithoto di rometšwego ntle go tšwa ka Afrika Borwa, go ya ka maemo le dinyakwa tšeo di lego ka go Karolo Tee ya Molawana wa Kišontle.

Pušetšo ya VAT e amega fela go theko ya **dithoto** e sego theko ya ditirelo bakeng sa mohlala wa VAT yeo e lefetšwego go thekišo ya ditefelo tša dinamelwa. Go hwetša tshedimošo enngwe ka ga tshepetšo nya dikleime tša dipušetšo tša dikleimi tša VAT, lebelela tlhahli ya  [Guide on the Vat refunds in terms of Part 1 of the Vat Export Regulation no. 316](https://www.sars.gov.za/vat-cf-01-pol-g01-vat-refunds-in-terms-of-vat-export-regulation-no-316-external-guide/) le actual [Regulation R316 in terms of the definition of ‘Exported’ in the VAT Act as in GG 37580](https://www.sars.gov.za/lapd-lsec-reg-2014-05-regulation-r316-gg-37580-2-may-2014).

Melao e kgethegilego e dirišwa bakeng sa pušetšo ya VAT yeo e lefetšwego ka thekišo ya dithoto tšeo di ngwadišitšwego le dithoto tša disekene, go hwetša tshedimošo enngwe ka kgopelo šupetša go Karolo Tee ya Molawana wa Kišontle. Lebelela tlhahli ya [Guide on the Vat refunds in terms of Part 1 of the Vat Export Regulation no. 316](https://www.sars.gov.za/vat-cf-01-pol-g01-vat-refunds-in-terms-of-vat-export-regulation-no-316-external-guide/) le [Regulation R316 in terms of the definition of ‘Exported’ in the VAT Act as in GG 37580](https://www.sars.gov.za/lapd-lsec-reg-2014-05-regulation-r316-gg-37580-2-may-2014)

**Na ke mang a ka kleimago pušetšo ya VAT?**

Melawana ya Kišontle e hlalosa motho yo a khwalifayago bakeng sa pušetšo ya mokgwatšhomo ya VAT go tlhalosa “morekiši wa go khwalifaya” gape e akaretša –

* baeti;
* batseta ba ka ntle;
* dikgwebo tša ka ntle;
* bao e sego badudi ba Repabliki;

Go na le dinyakwa tše dinwe tšeo di swanetšego go latelwa bakeng sa merero ya tlhaloso ya “moreki wa go khwalifaya” bakeng sa tshedimošo enngwe, lebelela tlhahli ya [Guide on the Vat refunds in terms of Part 1 of the Vat Export Regulation no. 316](https://www.sars.gov.za/vat-cf-01-pol-g01-vat-refunds-in-terms-of-vat-export-regulation-no-316-external-guide/) le [Regulation R316 in terms of the definition of ‘Exported’ in the VAT Act as in GG 37580](https://www.sars.gov.za/lapd-lsec-reg-2014-05-regulation-r316-gg-37580-2-may-2014)

**Na nka kleima bjang pušetšo morago ya tefelo ya VAT?**

Moreki yo a khwalifayago, a ka kleima pušetšo ya VAT yeo e lefetšwego ka kamogelo ya dithoto ka go romela kleimi yeo go Molaodi wa Pušetšo ya tefelo ya VAT (VRA).

Moreki wa go khwalifaya o swanetše, magareng ga tše dingwe, go itliša, gammogo le dithoto go baofisiri ba khastomo go enngwe ya boema bja kgwebo bjo bo beakanyeditšwego go tšwa fao bareki ba go khwalifaya ba ka tlogago ka Afrika Borwa. Setlankana sa motšhelo bakeng sa dithoto tšeo di sa bolokwago bjale ka morwalo wa letsogo di swanetše go laolelwa ke moofisiri wa khasetomo le moofisiri wa VRA, ge eba VRA e gona ka boema bja kgwebo. Ge eba VRA ga a kgone go ba gona ka sebele, o ka dira kgopelo ka go ngwala go VRA. Lebela lenaneo la boema bja kgwebo go ya fase.

Go hwetša tshedimošo enngwe, lebelela tlhahli ya [Guide on the Vat refunds in terms of Part 1 of the Vat Export Regulation no. 316](https://www.sars.gov.za/vat-cf-01-pol-g01-vat-refunds-in-terms-of-vat-export-regulation-no-316-external-guide/) le actual [Regulation R316 in terms of the definition of ‘Exported’ in the VAT Act as in GG 37580](https://www.sars.gov.za/lapd-lsec-reg-2014-05-regulation-r316-gg-37580-2-may-2014)

**Na pušetšo ya tefelo ya VAT e ka lebelelwa neng?**

Pušetšo ya tefelo ya VAT e tla lebelelwa ge eba dinyakwa tše di latelago, magareng ga tše dingwe, di a fihlelelwa:

* Morekiši o swanetše go ba morekiši yo a khwalifayago bjale ka ge go hlalositšwe ka go Melawana ya Kišontle.
* Dthoto di swanetše go išwantle mo matšatšing a 90 go tloga ka letšatšikgwedi la setlankana sa motšhelo go dikgethollo tše dingwe tšeo di lego go Karolo Tee go Molawana wa Kišontle.
* Palomoka ya akaretšo ya VAT ya dithoto tša go šuthišwa mo leetong le itšeng la go etela Afrika Borwa le go išwantle mafelelong a leeto ka moreki up a khwalifayago e swanetše go feta palo ya R250 ya moreki yo mongwe le yo mongwe yo a khwalifayago.
* Kgopelo ya pušetšo, gammogo le ditokumente tša maleba, di swanetše go amogelwa ke VRA mo matšatšing a 90 a letšatšikgwedi la kišontle.
* Dithoto di swanetše go išwantle ka enngwe ya boema bja kgwebo ke moreki yo a khwalifayago goba rakontraka wa moreki wa go khwalifaya.
* Morekiši wa go khwalifaya o swanetše go romela bohlatse bja ditokumente tša maleba tša setlogo bjale ka ge go laeditšwe go Karolo Tee ya Melawana ya Kišontle go hlatsela gore dithoo tša go sepetšwa rometšwe ntle ka tsela, lewatle, moya goba terene.

Boema kgwebo bjo 43 bjo bo akantšwego ke::

| **Diposo tša Mabopong a Naga** |
| --- |
| **Naga** | **Boema Kgwebo/Papatšo**  |
| Zimbabwe | Beit Bridge |
| Mozambique | Lebombo |
| Namibia | VioolsdriftNakop/Nargos |
| Botswana | RamatlabamaSkilpadshekGroblersbridgeKopfontein |
| Lesotho | CaledonspoortFicksburgMaseru BridgeVan RooyenshekQacha’s Nek |
| Swaziland | Jeppes ReefManangaMahambaNerstonGolelaOshoek |

| **Boemafomane bja Ditšhabatšhaba** | **Boemakepe** | **Diporo** |
| --- | --- | --- |
| BloemfonteinCape TownKing Shaka (Durban)OR Tambo (Johannesburg)Gateway (Polokwane)LanseriaKruger MpumalangaPilansbergPort ElizabethUpington | Cape TownDurbanEast LondonMosselbayPort ElizabethPort NgquraRichards BaySaldanha | GermistonGolelaJohannesburgMaseru BridgeMafikengUpington |

**Lemoga:** VRA e fihlelelaga fela go Boemafofane bja Ditšhabatšhaba: Cape Town, King Shaka le OR Tambo.

**Na nka ikgokaganya bjang le VRA?**

Dintlha tša kgokaganyo tša Ofisi Kgolo ya VRA ke:

**Aterese ya Poso**

The VAT Refund Administrator
PO Box 107
OR Tambo (Johannesburg) International Airport
South Africa
1627

**Aterese ya Fisiki**

Plot 206/1 High Road
Pomona
Kempton Park
1619

**Diaterese tša imeile**

Kakaretšo: info@taxrefunds.co.za
Botswana: botswana@taxrefunds.co.za
Swaziland: swaziland@taxrefunds.co.za
Namibia: namibia@taxrefunds.co.za
Dinaga tše dingwe: generalqueries@taxrefunds.co.za

**Ditsela tše dingew tša go ikgokaganya le VRA**

Wepsaete: [www.taxrefunds.co.za](http://www.taxrefunds.co.za)
Mogala: + 27 11 979 0055
Facsimile: + 27 11 396 1129

**Na o hloka thušo?**

* Lebelela VAT 404 Guide for Vendors (Kgaolo ya 12 – Kišontle le Tlišogae)
* Lebelela tlhahli ya  VAT 420 Guide for Motor Dealers (Kgaolo ya 5 – Diphahlogae Tebanyo le Diphahlogae Thwii)
* Lebelela Tsebišo ya Mmušo Nom. R. 316 ‘Melawana ya Kišontle’
* Letšetša SARS Contact Centre go 0800 00 7277
* Dira kgopelo ya kopano ya ponagalo, gopola go dira peakanyo pele.