**Dipusetso tsa VAT bakeng sa bahahlaudi le dikgwebo tsa matjhabeng**

**Ebe mokgwa wa pusetso ya VAT ke eng?**

Sekgahla sa jwale sa VAT Afrika Borwa mona ke 15%. Sekgahla sena se sebetsa hodima boholo ba dithoto kapa ditshebeletso kaofela tse ka hara ikonomi mme qetellong se leshwa ke mosebedisi wa ho qetela.

Afrika Borwa e na le mokgwa wa pusetso ya VAT ho busetsa bokaalo ba VAT e lefilweng ha ho ne ho fumanwa **dithoto** ka nako eo batho neng ba etetse Afrika Borwa ka yona. Motho o tlameha ho fana ka tseko ya VAT ka nako eo a tsamayang ka yona kapa ka nako eo dintho di romellwang ka ntle ho Afrika Borwa, ho ipapisitswe le dipehelo le ditlhoko tse itseng tse hlahellang ka hara Karolo ya Pele ya Molawana wa Thomelontle.

Pusetso ya VAT e tla sebetsa feela phumanong ya **dithoto** e seng phumanong ya ditshebeletso, mohlala VAT e lefilweng ka nako eo ho neng ho fanwa ka ditshebeletso tsa dipalangwang. Ho fumana lesedi le leng le mabapi le motjha wa ditseko tsa dipusetso tsa VAT, boha [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/) mmoho 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).

Ho na le melao e sebetsang bakeng sa pusetso ya VAT e lefilweng ka nako ya ho fumanwa ha dithoto tse ngodisehang le tse kileng tsa sebediswa, ho fumana lesedi le fetang lena sheba [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/) mmoho 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).

**Ke mang ya ka etsang kopo ya pusetso ya VAT?**

Molawana wa Thomelontle o hlalosa motho ya monyetleng wa mokgwa wa pusetso ya VAT hore ke "moreki ya monyetleng wa seo" mme o akaretsa -

* mohahlaudi;
* lenqosa la matjhabeng;
* kgwebo ya matjhabeng;
* eo e seng moahi wa Rephablike;

Ho na le ditlhoko tse ding tseo ho lokelang hore ho ikamahanngwe le tsona ho kgotsofatsa tlhaloso ya "moreki ya monyetleng wa seo", ho fumana lesedi le fetang lena, boha [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/) mmoho 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).

**Ebe ke etsa tseko ya pusetso ya VAT jwang?**

Moreki ya monyetleng, a ka etsa tseko ya pusetso ya VAT eo a e lefileng ka nako eo a neng a fumana dithoto ka ho kenya tseko e jwalo ho Motsamaisi wa Pusetso ya VAT (VRA).

Moreki ya monyetleng wa sena o tlameha hore hara tse ding, a itsebahatse mmoho le dithoto tsena ho mohlanka wa Bolaodi ba Meedi ho e nngwe ya makeno-matso a naha a kgwebo a boletsweng ao moreki ona ya monyetleng wa sena a tla beng a tswa ka ona Afrika Borwa. Invoese ya lekgetho la dithoto tse sa bolokwang mokotlaneng o tshwarwang ka letsoho di tlameha ho tshehetswa ke mohlanka wa Bolaodi ba Meedi mmoho le mohlanka wa VRA, ebang VRA a le teng ka seqo makeno-matsong ao a kgwebo. Ebang VRA a sa teng ka seqo, o tlameha ho etsa kopo e ngotsweng ho VRA. Boha lenane la makeno-matso a kgwebo ka tlasana mona.

Ho fumana lesedi le fetang lena, boha [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/) mmoho 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).

**Ebe pusetso ya VAT e tla shebisiswa neng?**

Pusetso ya VAT e tla shebisiswa ebang ditlhoko tse latelang di kgotsofaditswe:

* Moreki o tlameha ho ba moreki ya monyetleng wa seo ho latela tlhaloso ya Molawana wa Thomelontle.
* Dithoto di tlameha ho romellwa ka ntle ho naha matsatsing a 90 ho tloha ka letsatsi le invoeseng ya lekgetho ho itshetlehilwe hodima mekgelo e itseng e boletsweng Karolong ya Pele ya Molawana wa Thomelontle.
* Paloyohle ya VAT e kentseng tsohle ya dithoto tsohle tse tsamayang tse rekilweng ka nako e itseng ya ho etela Afrika Borwa mme di rometswe ka ntle mafelong a ketelo eo ke moreki ya monyetleng ha a tlameha ho feta bonnyane ba R250 ho ya ka moreki ka mong ya monyetleng wa sena.
* Kopo ya pusetso, mmoho le le ditokomane tse hlokehang, di tlameha ho fumanwa ke VRA matsatsing a 90 a letsatsi la thomellontle.
* Dithoto tse tlamehang ho romelwa ka ntle ka tshebediso ya e nngwe ya ditsha tse hlwailweng tsa ho kena le ho tswa tse 43 ke moreki ya monyetleng kapa rakontraka ya tsamaisang tse rekilweng ke moreki ya monyetleng wa seo.
* Moreki ya monyetleng wa seo o tlameha ho nehelana ka bopaki bo amehang ba ditokomane tsa makgonthe ho latela ka moo ho lohothilweng kateng Karolong ya Pele ya Melawana ya Thomellontle e le ho pakahatsa hore dithoto tse tsamayang di rometswe kantle ka mebila, lewatle, moya kapa ka seporo.

Ditsha tse hlwailweng tsa ho kena le ho tswa ke tsena:

| **Meeding e ka hara naha** |
| --- |
| **Naha** | **Makenong a naha a tsa kgwebo** |
| Zimbabwe | Beit Bridge |
| Mozambique | Lebombo |
| Namibia | VioolsdriftNakop/Nargos |
| Botswana | RamatlabamaSkilpadshekGroblersbridgeKopfontein |
| Lesotho | CaledonspoortFicksburgMaseru BridgeVan RooyenshekQacha’s Nek |
| Swaziland | Jeppes ReefManangaMahambaNerstonGolelaOshoek |

| **Maemafofane a matjhaba** | **Maemelo a dikepe** | **Seporong** |
| --- | --- | --- |
| BloemfonteinCape TownKing Shaka (Durban)OR Tambo (Johannesburg)Gateway (Polokwane)LanseriaKruger MpumalangaPilansbergPort ElizabethUpington | Cape TownDurbanEast LondonMosselbayPort ElizabethPort NgquraRichards BaySaldanha | GermistonGolelaJohannesburgMaseru BridgeMafikengUpington |

**Hlokomela:** VRA e fumaneha feela ka seqo maemafofaneng a matjhaba a latelang: Cape Town, King Shaka le OR Tambo.

**Ke ikopanya jwang le VRA?**

Dintlha tsa boikopanyi tsa Ntlokgolo ya di-VRA ke tse latelang:

**Aterese ya Poso**

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

**Aterese ya Tulo**

Plot 206/1 High Road
Pomona
Kempton Park
1619

**Diaterese tsa di-imeile**

Kakaretso:info@taxrefunds.co.za
Botswana: botswana@taxrefunds.co.za
Swaziland: swaziland@taxrefunds.co.za
Namibia: namibia@taxrefunds.co.za
Dinaha tse ding: generalqueries@taxrefunds.co.za

**Ditsela tse ding tsa ho ikopanya le VRA**

Websaete: [www.taxrefunds.co.za](https://www.taxrefunds.co.za/)
Mohala: + 27 11 979 0055
Fekse: + 27 11 396 1129

**O hloka thuso?**

* Boha [VAT 404 Guide for Vendors](https://www.sars.gov.za/lapd-vat-g02-vat-404-guide-for-vendors/) (Chapter 12 – Exports and Imports)
* Boha [VAT 420 Guide for Motor Dealers](https://www.sars.gov.za/lapd-vat-g09-vat-420-guide-for-motor-dealers/) (Chapter 5 – Direct and Indirect Exports)
* Boha [Government Notice No. R. 316 ‘Export Regulations’](https://www.sars.gov.za/lapd-lsec-reg-2014-05-regulation-r316-gg-37580-2-may-2014/)
* Letsetsa SARS Contact Centre ho 0800 00 7277 kapa +27 11 602 2093
* Etsa kopo ya ho kopana ka tshebediso ya marangrang, hopola ho etsa tlhophiso ya kopano pele.