**Vuyiselo wa VAT eka vaendzi na mabindzu ma matiko mambe**

**Xana hi rihi qhinga ra vuyiselo wa VAT?**

Mpimo wa ntolovelo wa sweswi wa VAT eAfrika-Dzonga i 15%. Mpimo wa ntolovelo wu tirhisiwa eka tinhundzu hinkwato kumbe vukorhokeri lebyi nyikiweke eka ikhonomi no byarhiwa hi mutirhisi wo hetelela.

Afrika-Dzonga yi na qhinga ra vuyiselo wa xibalo ku vuyisela ntsengo wa VAT lowu hakeriweke eka ku xaviwa ka tinhundzu hi munhu loyi a endzelaka eAfrika-Dzonga. Munhu u fanele a rhumela xikoxo xa vuyiselo wa VAT enkarhini wo famba hi wona kumbe nkarhi lowu tinhundzu ti nga rhumeriwa ematikweni mambe ku suka eAfrika-Dzonga, hi ku ya hi swiyimo na swilaveko leswi longoloxiweke eka Nawu wa Rhumelo wa Tinhundzu eMatikweni Mambe.

Vuyiselo wa VAT wu tirha ntsena loko ku xaviwa tinhundzu ku nga ri loko ku xavisiwa vukorhokeri, xikombiso VAT leyi hakeriweke eka mphakelo wa vukorhokeri bya vutleketli. Mayelana na vuxokoxoko eka phurosese ya mivuyiselo ya VAT, vona [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/) na [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).

Milawu yo hlawuleka yi tirha eka vuyiselo wa VAT leyi hakeriweke eka ku xaviwa ka tinhundzu leti tsarisekaka na leti nga tirhisiwa ro sungula, mayelana na vuxokoxoko byo tala u komberiwa ku langutisa eka Xiphemu N'we xa Nawu wa Rhumelo wa Tinhundzu eMatikweni Mambe. Mayelana na vuxokoxoko, vona [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/) na [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).

**Xana i mani loyi a nga koxaka vuyiselo wa VAT?**

Nawu wa Rhumelo wa Tinhundzu eMatikweni Mambe wu hlamusela munhu a ringanelaka qhinga ra vuyiselo wa VAT ku vula "muxavi loyi a ringaneleke" no katsa -

* muendzi;
* ntsumi ya tiko ya matiko mambe;
* bindzu ra matiko mambe;
* loyi a nga riki mutshami wa le Rhiphabuliki;

Ku na swilaveko swin'wana leswi faneleke ku fikeleriwa mayelana na swikongomelo swa nhlamuselo wa "muxavi loyi a ringaneleke" mayelana na vuxokoxoko byo tlala, vona Guide on the Vat refunds hi ku ya hi Xiphemu xa 1 xa [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/) na [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).

**Xana ndzi koxa njhani vuyiselo wa VAT?**

Muxavi loyi a ringaneleke a nga koxa vuyiselo wa VAT leyi hakeriweke eka ku xaviwa ka tinhundzu hi ku rhumela xikoxo xexo eka Mulawuri wa Vuyiselo wa VAT (VRA)

Muxavi loyi a ringaneleke u fanele, exikarhi ka swin'wana, a ti heleketa eka mutirhi wa wa khasitomo kun'we na tinhundzu eka mindzilekani ya swa mabindzu leyi longoloxiweke no hlawuriwa laha muxavi loyi a ringaneleke a nga ta sukela kona eAfrika-Dzonga. Inivhoyisi ya xibalo eka tinhundzu leti nga hlayisiwangiki tanihi ndzhwalo wa le vokweni yi fanele yi pasisiwa hi mutirhi wa khasitomo na mutirhi wa VRA, loko VRA yi ri na vukona hi nyana endzilekanini wa swa mabindzu. Loko VRA yi nga ri na vukona hi nyama, u fanele ku endla xikombelo hi ku tsalela VRA. Vona nongoloko wa mindzilenai ya swa mabindzu le hansi.

Mayelana na vuxokoxoko, vona [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/) na [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).

**Xana VAT yi ta tekeriwa rini enhlokweni?**

Vuyiselo wa VAT wu ta tekeriwa enhlokweni loko swilaveko leswi landzelaka, exikarhi ka swin'wana, swi fikeleriwile:

* Muxavi u fanele a va a ri muxavi loyi a ringaneleke tanihileswi swi hlamuseriweke hakona eka Nawu wa Rhumelo wa Tinhundzu eMatikweni Mambe.
* Tinhundzu ti fanele ti rhumeriwa ematikweni mambe eka 90 wa masiku ku sukela eka siku leri inivhoyisi ya xibalo yi nga va ehansi ka swiwelo swin'wana leswi longoloxiweke eka Nawu wa Rhumelo wa Tinhundzu eMatikweni Mambe.
* VAT yi katsa tinhundzu hinkwato leti fambisekaka leti xaviweke enkarhini wa endzelo wo karhi eAfrika-Dzonga no rhumeriwa ematikweni mambe emakumu ka endzelo wolowo hi muxavi loyi a ringaneleke ti fanele ti hundza nhlayohansi ya R250 hi muxavi loyi a ringaneleke.
* Xikombelo xa vuyiselo wa mali, kun'we na switsariwa leswi faneleke, swi fanele swi amukeriwa hi VRA eka 90 wa masiku ma siku ra rhumelo wa tinhundzu ematikweni mambe.
* Tinhundzu ti fanele ku rhumeriwa ematikweni mambe hi ku tirhisa mindzilekani ya swa mabindzu leyi hlawuriweke hi muxavi loyi a ringaneleke kumbe n'watikontiraka wa vutleketli bya muxavi loyi a ringaneleke.
* Muxavi loyi a ringaneleke u fanele a rhumela vumbhoni bya ntiyiso bya switsariwa hinkwaswo leswi faneleke tanihileswi swi hlamuseriweke hakona eka Xiphemu N'we xa Milawu ya Rhumelo wa tinhundzu ematikwenimambe ku kota ku mbhoniyela leswaku tinhundzu leti fambisekaka ti rhumeriwile ematikweni mambe hi gondzo, lwandle kumbe xiporo.

Mindzilekano ya swa mabindzu leyi hlawuriweke ya 43 i:

| **Mindzilekani ya Misava** | |
| --- | --- |
| **Tiko** | **Mindzilekani ya swa mabindzu** |
| Zimbabwe | Beit Bridge |
| Mozambique | Lebombo |
| Namibia | Vioolsdrift  Nakop/Nargos |
| Botswana | Ramatlabama  Skilpadshek  Groblersbridge  Kopfontein |
| Lesotho | Caledonspoort  Ficksburg  Maseru Bridge  Van Rooyenshek  Qacha’s Nek |
| Swaziland | Jeppes Reef  Mananga  Mahamba  Nerston  Golela  Oshoek |

| **Timbala ta Swihahampfhuka** | **Mihlaluko** | **Swiporo** |
| --- | --- | --- |
| Bloemfontein  Cape Town  King Shaka (Durban)  OR Tambo (Johannesburg)  Gateway (Polokwane)  Lanseria  Kruger Mpumalanga  Pilansberg  Port Elizabeth  Upington | Cape Town  Durban  East London  Mosselbay  Port Elizabeth  Port Ngqura  Richards Bay  Saldanha | Germiston  Golela  Johannesburg  Maseru Bridge  Mafikeng  Upington |

**Tsundzuka:** VRA yi na vukona hi nyama ntsena eka Timbala ta Swihahampfhuka ta Misava leti landzelaka: Cape Town, King Shaka na OR Tambo.

**Xana ndzi tihlanganisa njhani na VRA?**

Vuxokoxoko bya vutihlanganisi bya Hofisikulu hi lebyi landzelaka:

**Adirese ya Poso**

The VAT Refund Administrator   
PO Box 107   
OR Tambo (Johannesburg) International Airport   
Afrika-Dzonga  
1627

**Adirse ya Ndhawu**

Plot 206/1 High Road   
Pomona   
Kempton Park   
1619

**Tiimeyili adirese**

General: [info@taxrefunds.co.za](mailto:info@taxrefunds.co.za)  
Botswana: [botswana@taxrefunds.co.za](mailto:botswana@taxrefunds.co.za)  
Swaziland: [swaziland@taxrefunds.co.za](mailto:swaziland@taxrefunds.co.za)  
Namibia: [namibia@taxrefunds.co.za](mailto:namibia@taxrefunds.co.za)  
Matiko man'wana: [generalqueries@taxrefunds.co.za](mailto:generalqueries@taxrefunds.co.za)

**Tindlela tin'wana to tihlanganisa na VRA**

Webusayiti: [www.taxrefunds.co.za](http://www.taxrefunds.co.za)  
Riqingho: + 27 11 979 0055  
Fekisi: + 27 11 396 1129

**Xana u lava ku pfuniwa?**

* Vona VAT 404 Guide for Vendors (Kavanyisa ka 12 – Mitundzo na Mirhumelo ya tinhundzu ematikweni mambe)
* Vona [VAT 420 Guide for Motor Dealers](https://www.sars.gov.za/lapd-vat-g09-vat-420-guide-for-motor-dealers/) (Kavanyisa ka 5 – Mirhumelo ya tinhundzu ematikweni mambe yo Kongoma na ley inga Kongomangiki)
* Vona Government Notice No. R. 316 ‘Export Regulations’
* Bela riqingho eka SARS Contact Centre eka 0800 00 7277 kumbe +27 11 602 2093
* Kombela nhlengeletano ya le moyeni kambe tsundzuka ku buka ku sungula.