**Izimali zeNtelantengo ezibuyiselwa izihambeli namabhizinisi angaphandle**

**Iyini indlela yokubyiselwa imali yeNte;antengo?**

Izingasilinganiso lamanje esivamile seNtelantengo eNingizimu Afrika ngu-15%. Izingasilinganiso elivamile lisebenza cishe kuzo zonke izimpahla noma umsebenzi owenziwe emnothweni kanti iba yizindleko zomthengi.

INingizimu Afrika inendlela yezimali ezibuyiswayo zeNtelantengo yokubuyisela imali yeNtelantengo **yezimpahla** ezithenge abantu abahambele iNingizimu Afrika. Umuntu kumele athumele isicelo sokubuyiselwa imali yeNtelantengo ngesikhathi sokuhamba noma ngesikhathi izimpahla zikhishwa eNingizimu Afrika, inqobo uma kulandelwa imibandela ethile nezidingo ezisohlwini olukuNgxenye yokuQala yoMthethonqubo wokuKhipha impahla ezweni.

Imali ebuyayo yeNtelantengo isebenza **ezimpahleni** ezithengiwe hhayi emsebenzini owenziwe isibonelo iNtelantengo ekhokhwa ekuhlinzekweni kwezokuthutha. Ngolwazi olwengeziwe ngenqubo yokufaka isicelo sokukhokhelwa imali ebuyiswayo yeNtelantengo, bheka isiqondiso ku- [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/)kanye nomthethonqubo wangempela i-[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).

Imithetho ekhethekile iyasebenza emalini ebuyayo yeNtelantengo ekhokhwe ezimpahleni ezibhalisiwe kanye nezingamasekeni, ngolwazi olwengeziwe bheka kuNgxenye yokuQala yoMthethonqubo wokukhipha impahla ezweni. Bheka isiqondiso ku-[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/) kanye nomthethonqubo wangempela i-[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).

**Ubani ongafaka isicelo sokukhokhelwa imali ebuyiswayo yeNtelantengo?**

Umthethonqubo wokukhipha impahla ezweni uchaza umuntu ofanelekayo ukuthola imali ebuyayo yeNtelantengo njengokuchaza “umthengi ofanelekayo” futhi ubandakanya –

* isihambeli;
* ommelele izwe langaphandle;
* ibhizinisi langaphandle;
* ongeyena umhlali weRiphabhulikhi;

Ukuze kuchazeke ukuba "umthengi ofanelekayo" kukhona izidingo okumele uhlangabezane nazo, ngolwazi olwengeziwe, bheka isiqondiso ku- [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/) kanye nomthethonqubo wangempela i-[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).

**Ngisifaka kanjani isicelo sokukhokhelwa imali yeNtelantengo ebuyiswayo?**

Umthengi ofanelekayo, angafaka isicelo sokukhokhelwa imali yeNtelantengo ebuyiswayo ngezimpahla ezithengiwe ngokuthi athumele isicelo kubaPhathi bezimali zeNtelantengo Ezibuyiswayo i-VAT Refund Administrator (i-VRA).

Umthengi ofanelekayo kumele, phakathi kokunye, azilethe kanye nezimpahla kusisebenzi ehhovisi elilawula impahla emngceleni kwenye yezintuba ezibekiwe zentengiselwano zalapho umthengi ofanelekayo azosukela kuyo uma ephuma eNingizimu Afrika. I-invoyisi yentela yezimpahla ezingaphethwe ngesandla kumele iphasiswe isisebenzi sasehhovisi elilawula impahla emngceleni kanye nesisbenzi se-VRA, uma i-VRA ikhona siqu emngceleni wentengiselwano. Uma i-VRA ingekho siqu, kumele ufake isicelo ngokubhalela i-VRA. Bheka uhlu lwemingcele yentengiselwano ngezansi.

Ngolwazi olwengeziwe, bheka isiqondiso ku-[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/) kanye nomthethonqubo wangempela i-[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).

**Izobhekwa nini imali ebuyiswayo yeNtelantengo?**

Ukubuyiselwa imali yeNtelantengo kuzobhekwa uma lezi zidingo ezilandelayo, phakathi kwezinye, kuhlangatshezenwe nazo:

* Umthengi kumele kube ukuthi ungumthengi ofanelekayo njengoba kuchaziwe kuMthethonqubo wokukhishwa kwempahla ezweni.
* Izimpahla kumele zikhishwe ezweni ezinsukwini ezingama-90 ukusukela ngosuku lwe-invoyisi yentela ngaphandle kokunye okushiywa ngaphandle okusohliwini kuNgxenye yokuQala eMthethweninqubo wokukhishwa kwempahla ngaphandle kwezwe
* Inani elifaka konke leNtelantengo yazo zonke izimpahla ezinyakazisekayo ezithengwe ngesikhathi umuntu ehambele eNingizimu Afrika zase zikhishwa ezweni uma kuphela isikhathi sokuvakasha ezithengwe umthengi ofanelekayo kumele zibe ngaphezulu kwesilinganiso esincane sika-R250 umthengi ngamunye ofanelekayo.
* Isicelo semali ebuyiswayo, kaye namadokhumenti afanele, kumele kufike ku-VRA ezinsukwini ezingama-90 zosuku lokukhipha impahla ezweni.
* Izimpahla kumele zikhishwe ezweni ziphume kwenye yemingcele yentengiselwano engama-43 zikhishwe umthengi ofanelekayo noma usonkontileka othuthela umthengi ofanelekayo ngenqola.
* Umthengi ofanelekayo kumele athumele wonke amadokhumenti afanele ayiwo ngqo njengobufakazi njengoba kushiwo kuNgxenye yokuQala yoMthethonqubo i- [Export Regulations](https://www.sars.gov.za/lapd-lsec-reg-2014-05-regulation-r316-gg-37580-2-may-2014/)wokuKhipha impahla ezweni ukuze afakazele ukuthi izimpahla ezinyakazisekayo zakhishwa ezweni zithuthwa ngomgwaqo, ngolwandle noma ngojantshi.

Imingcele ebekiwe engama-43 yilena:

| **Imingcele ephansi ezweni** |
| --- |
| **Izwe** | **Imingcele yentengiselwano** |
| Zimbabwe | Beit Bridge |
| Mozambique | Lebombo |
| Namibia | VioolsdriftNakop/Nargos |
| Botswana | RamatlabamaSkilpadshekGroblersbridgeKopfontein |
| Lesotho | CaledonspoortFicksburgMaseru BridgeVan RooyenshekQacha’s Nek |
| Swaziland | Jeppes ReefManangaMahambaNerstonGolelaOshoek |

| **Izikhumulo zezindiza** | **Amachweba** | **Kojantshi** |
| --- | --- | --- |
| BloemfonteinCape TownKing Shaka (Durban)OR Tambo (Johannesburg)Gateway (Polokwane)LanseriaKruger MpumalangaPilansbergPort ElizabethUpington | Cape TownDurbanEast LondonMosselbayPort ElizabethPort NgquraRichards BaySaldanha | GermistonGolelaJohannesburgMaseru BridgeMafikengUpington |

**Qaphela:** I-VRA ikhona kulezi zikhumulo zezindiza zamazwe omhlaba ezilandelayo: Cape Town, King Shaka kanye ne-OR Tambo.

**Ngixhumana kanjani ne-VRA?**

Imininingwane yokuxhumana neHhovisi Eliyinhloko le-VRA yilena elandelayo:

**Ikheli leposi**

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

**Ikheli lendawo**

Plot 206/1 High Road
Pomona
Kempton Park
1619

**Amakheli ama-imeyili**

Ejwayelekile: info@taxrefunds.co.za
Botswana: botswana@taxrefunds.co.za
Swaziland: swaziland@taxrefunds.co.za
Namibia: namibia@taxrefunds.co.za
Amanye amazwe: generalqueries@taxrefunds.co.za

**Ezinye izindlela zokuxhumana ne-VRA**

Isizindalwazi: [www.taxrefunds.co.za](http://www.taxrefunds.co.za)
Ucingo: + 27 11 979 0055
I-Facsimile: + 27 11 396 1129

**Ngabe udinga usizo?**

* Bheka i-[VAT 404 Guide for Vendors](https://www.sars.gov.za/lapd-vat-g02-vat-404-guide-for-vendors/) (Chapter 12 – Exports and Imports)
* Bheka i-[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)
* Bheka isaziso sikahulumeni i-[Government Notice No. R. 316 ‘Export Regulations’](https://www.sars.gov.za/lapd-lsec-reg-2014-05-regulation-r316-gg-37580-2-may-2014/)
* Shayela i-[SARS Contact Centre](https://www.sars.gov.za/contact-us/contact-centre/)  kule nombolo 0800 00 7277 noma +27 11 602 2093
* Cela umhlangano obanjwa kwezobuchwepheshe bezokuxhumana, khumbula ukubeka usuku kuqala.