**Izimali zeNtelantengo ezibuyiswayo zabathengisi**

**Iyini imali ebuyiswayo yeNtelantengo (i-VAT)?**

Imali ebuyiswayo ye-VAT yinani le-VAT elikhokhwa abakwa-SARS bekhokhela umthengisi, lapho:

* inani leNtelantengo elibizwe kumthengisi ngesikhathi ethenga izimpahla nemisebenzi kanye nasekufakweni kwempahla ezweni (futhi ezivunyelwe njengezibanjelwayo) levile kunanisamba seNtelantengo ebizwe ekuhlinzekweni kwezimpahla noma kwemisebenzi kuhlinzekwa umthengisi, ngesikhathi esithile sentela (esibizwa ngeali ebuyiswayo yeNtelantengo efomini), noma
* umthengisi ekhokhe inani leNtelantengo, yaba ngaphezulu kunemali okwakumele ikhokhwe kwaSARS (ebizwa ngemali eyevile ekhokheke ngephutha).

**Zisebenza kanjani izimali ezibuyiswayo ze-VAT yabathengisi?**

Uma umthengisi efanelekile ukubuyiselwa iNtelantengo efomini, abakwaSARS kudingeka ukuthi bakhokhe leyoNtelantengo ebuyayo ezinsukwini ezingama-21 zokusebenza emva kokuthola amafomu eNtelantengo agcwaliswe ngendlela eyiyo nangokuphelele, ngaphandle kokuthola inzalo ezokhokhelwa umthengisi.

USARS ungase uyibambe inkokhelo yemali ebuyiswayo kulezi zimo ezlindelayo:

* USARS wenelisekile ukuthi isicelo sokukhokhelwa imali yeNtelantengo esifakiwe izobuyiswa umthengisi ayise komunye umuntu lapho intela yomkhiqizo ikhokhwa ilowo muntu omunye;
* umthengisi uhlinzeke imininingwane yasebhange
* ukuqinisekiswa, ukuhlolwa noma ukucwaningwa kwamabhuku kwemali ebuyiswayo sekuphothuliwe, ngaphandle uma kuhlinzekwe isibambiso esamukelekile
* wonke amafomu eNtelantengo athunyelwe.

**Inzalo**

Uma imali ebuyiswayo ingakhokhiwe ezinsukwini ezingama-21 zokusebenza, abakwaSARS kuzomele bakhokhe nenzalo, ngesilinganisonani esibekiwe, kulelo nani okumele libuyiselwe kuwe. USARS ungase, ngaphansi kwezimo ezithile, baphinde babale kabusha noma balengise isikhathi sezinsuku ezingama-21 zokusebenza, uma kunjalo inzalo ayikhokhwa, ngaphandle uma isikhathi esiyizinsuku ezingama-21 esiphinde sabalwa noma salengiswa, sesiphelelwe yisikhathi.

Isikhathi esiyizinsuku ezingama-21 sizolengiswa lapho uSARS engakwazi ukuthola izincwadi namalekhodi omthengisi. Uma kunjalo, isikhathi sezinsuku ezingama-221 zokusebenza siyamiswa kusukela ngosuku isicelo sokuthola lokho sithunyelwe kumthengisi kuya osukwini lapho umthengisi evumela ukutholakala kwalezo zincwadi namalekhodi.

Isikhathi sezinsuku ezingama-21 sizophinde sibalwe ngaphansi kwalezi zimo ezilandelayo:

* lapho ifomu leNtelantengo lingagcwaliswanga kahle;
* ulwazi uSARS ethole ulwazi mayelana nokudalulwa okwenziwe efomini leNtelantengo;
* imininingwane yasebhange ingelona iqiniso (okungaba i-akhawunti yomthengisi noma eyomuntu wesithathu);
* umthengisi ommelele engakaqokwa noma ingekho i-akhawunti yasebhange (lokhu kusebenza ebhizinisini elibhalisiwe okungelona elakuleli); noma
* izibophezelo zentela, mayelana namafomu kungahlangatshezwene nazo.

Uma imali ebuyiswayo ingenxa yephutha lokukhokhelwa imali eyevile kwefanele, umthengisi kumele ezinsukwini ezingama-90 zokufaka isicelo ahlinzeke uSARS ngemininingwane yasebhange ukuze isicelo leso sikwazi ukuba semthethweni.

Uma umthengisi enesikweletu esingakhokhiwe, imali ebuyiswayo yeNtelantengo izokhokhela ukuqeda lesosikweletu bese uma kukhona esalayo ibe isikhokhelwa umthengisi. Umthengisi uzokwaziswa uma imali yakhe ikhokhele isikweletu abenaso.

Imali ebuyiswayo yeNtelantengo efomini kumele ifakelwe isicelo sokukhokhelwa eminyakeni emihlanu kusukela ngosuku okwakufanele ifomu leNtelantengo lifike ngalo kanti ukukhokha ngephutha kona kumele kufakelwe isicelo eminyakeni emihlanu kusukela ngosuku okwakhokhwa ngalo imali eyeqile kwefanele.

**Ngabe umthengisi angakwazi ukuphikisa noma ukudlulisa icala uma abakwa-SARS bengayigunyazi imali ebuyiswayo ye-VAT?**

Umthengisi angakwazi ukuphikisa noma ukudlulisa icala ngesinqumo sabakwa-SARS sokungagunyazi imali ebuyiswayo ye-VAT. Abathengisi abakhethelwe ukuqinisekiswa ngezicelo zabo zemali ebuyiswayo bazocelwa ukuba bathumele amadokhumenti afakazelayo.

Abathengisi ababhalisile ku-eFiling bangasebenzisa i-Refund Dashboard ukuze babone isimo sezimali ezibuyiswayo zeNtelantengo.

**Isungqangi:** Ngenxa yobungozi obuhlobene nokukhwabanisa kuNtelantengo, ukusetshenziswa kwemininingwane yasebhange yomuntu wesithathu izovunyelwa kuphela ezimweni ezimbili, okokuqala, lapho umthengisi eyinkampani yokufika kuthi okwesibili kube isimo lapho umthengisi engena ngaphansi "kwamaqembu ezinkampani" (okungukuthi umthengisi angaba inkampani engaphansi kwenkulu noma inkampani elawula amasheya). Kuzo zombili izimo, umthengisi kumele anike igunya elifanele kumnikazi we-akhawunti (isibonelo, isinqumo senkantolo) bese evikela abakwa-SARS kunoma yikuphi ukulahleka kwanoma yimalini ezingabe zikhokhwe ku-akhawunti yasebhange yomuntu wesithathu. Umthengisi kumele agcwalise ifomu i- [VAT119i form](https://www.sars.gov.za/vat119i-indemnity-iro-vat-act-bank-details-external-form/) mayelana nalokhu.

**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 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
* Cela umhlangano obanjwa kwezobuchwepheshe bezokuxhumana kodwa khumbula ukubeka usuku kuqala.