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## Pampitshana ya bagwebi ya balaodi ba meelwane

Boikaelelo jwa yone ke go naya bagwebi lesedi ka Taolo ya Meelwane le tshedimisetso ka thomeloteng/thomelontle ya dithoto.

### **Jaaka motho yo o romelang dithoto mo teng ga naga le kwa ntle ga naga a ke tshwanetse go dira kopo ya go ikwadisa**

Seo se ikaegile thata ka maemo a gago a a tlhomologileng le go itshekatsheka kgatlanong le dipatlalalo tsa semolao tse di tlhalosiwang mo go karolo 59A ya Molao wa Taolo ya Meelwane le wa Dithoto tse di Tsenang le Tse di Tswang ka Naga wa bo 91 wa ka 1964 (Molao wa Taolo ya Meelwane le wa Dithoto tse di Tsenang le Tse di Tswang ka Naga) le melawana ya teng. Ga go na motho ope yo o ka romelang dithoto mo teng, kgotsa kwa ntle ga Repaboliki ya Aforika Borwa le fa motho yoo, kwantle ga motsaya-maeto, a kwadisitswe jaaka moromelateng kgotsa moromelantle wa dithoto; e bile a na le moemedi yo o kwadisitsweng, fa moromelateng kgotsa moromelantle wa dithoto a se mo Repaboliking.

### **Jaaka motho yo o romelang dithoto mo teng ga naga/yo o romelang dithoto kwa ntle ga naga ke ka ikwadisetsa leng molao wa taolo ya meelwane?**

- Pele ga thomeloteng kgotsa thomelontle ya dithoto, SARS e ka nna ya kopa motho kgotsa setheo gore se nne le laesense ya semmuso kgotsa se ikwadise gore se newe nomore ya molao wa taolo ya meelwane pele a dira tiro epe e e laolwang ke Molao wa Taolo ya Meelwane le wa Thomeloteng le Thomelontle ya Dithoto.

### **Batho ba ba latelang ga ba akarediwe mo dipatlalalong tsa go ikwadisa semmuso.**

- Motho, go akaretsa le motsaya-maeto, yo o romelang dithoto mo teng ga naga kgotsa kwa ntle ga naga tse boleng jotlhe jwa tsone jo bo tshwanetseng go begwa bo tshwanetseng go nna ka fa tlase ga R150 000 mo ngwageng ope fela, go sa kgathalesege gore a dithoto tseo di romelwa gangwe kgotsa go feta gangwe
- Motho yo dirang thomeloteng kgotsa thomelontle ya dithoto tse di akarediwa ka fa tlase ga sethogwana sa tuediso ya 9999.00.10 kgotsa 9999.00.20 jaaka go tlhalosiwa go dintlha tsa Kgaolo 99 ya Sekejule sa 1
- Motho yo e seng moagi wa Aforika Borwa yo o dirang thomelontle ya koloi e e kwadisitsweng kwa Repaboliking go e isa kwa nageng e e seng ya SACU gore a e dirisetse boene.

### **Batho ba ba sa akarediweng mo dipatlalalong tsa ikwadiso ya semmuso ba ka nna ba dirisa khouto ya go ikwadisa ya 70707070 e e laolwang ke maemo a a latelang:**

- Fa a le motho wa tlhago
- Fa a tsenya dithoto go tla go di dirisa mo gae, thomelontle ya nakwana kgotsa thomelontle
- Fa a bontsha mo lebokosong le go tlametsweng ka lone mo setlankaneng sa go tsena ka naga kgotsa mo foromong ya go dira maikano ya gagwe:
  - » Nomoretshupetso ya moduelalekgetho wa Lefapha la Ditirelo tsa Madi a Lekgetho la Aforika Borwa; kgotsa
  - » Nomore ya tokomane ya boitshupo ya Aforika Borwa, fa e le ya moagi wa Aforika Borwa kgotsa ya moagi wa leruri wa Repaboliki, kgotsa nomore ya tokomane ya phaseporoto fa e le motho yo e seng moagi wa Aforika Borwa kgotsa yo e seng moagi wa leruri.

### **Go ikwadisetsa molao wa makgetho**

- O tshwanetse go tlatsa DA 185: Foromo ya go Dira Kopo Go ikwadisa /Go naya ditileante tsa Taolo ya Meelwane le tsa Thomeloteng le Thomelontle ya Dithoto Laesense, mmogo le mametlelelo ya ditokomane tse di maleba tse di tshegetsang bosupi tsa DA 185; kgotsa
- Dirisa Tsamaiso ya Go Ikwadisa ya Eleketroniki mme o tlatsa DA185 ya mo inthaneteng le Mametlelelo ya Ditokomane tse di tshegetsang bosupi tse di maleba mo inthaneteng.
- Tsweetswee leba Dipholisi tse di latelang tsa Ditheo tse di Kwa Ntle mo [www.sars.gov.za](http://www.sars.gov.za):
  - » *Customs Registration, Licensing and Designation SC-CF-19*
  - » *Excise Licensing and Registration SE-LR-02*

### **Ke eng se o tshwanetseng go se bega?**

Bagwebi ba ba dirang thomeloteng/thomelontle ya dithoto ba tshwanetse go bega mme fa go kgonega ba tsenya dithoto tseo ka Meelwane e e Laolwang. Ba tshwanetse go tlamela ka ditokomane tsothe tsa dithoto tseo (jaaka bili ya go tsena, lenaanehoko le ditokomane tsa sepalangwa jj.), le go duela makgetho a a tshwanetseng a thomeloteng ya dithoto, makgethwana le Lekgetho la Boleng jo bo Okeditweng (VAT) kgotsa makgetho a a tshwanetseng a dithoto le makgethwana.

## Ke dilo dife tse o di rebolelwang/tse di sa akareidiwang mo dipatlafalong tsa go tsenya dithoto?

Dithoto tse di latelang tse di rometswang mo teng ga naga di tshwanetse go tsenngwa mme ga di tlhoke gore go romelwe bili ya go di romela mo teng ga naga gore di tsene ("maikano a taolo ya meelwane"):

- Dikhontheina tse di tsentswang mo teng ga naga ka nakwana
- Ditopo
- Dithoto tse go ya ka Mokomishinare e seng tsa boleng bope jwa kgwebo
- Dithoto tse di romelwang mo teng ga naga ka international carnet (seno ke maikano a taolo ya meelwane)
- Dithoto tse boleng jwa tsone bo sa feteng R500, tse di sa duedisiwang lekgetho lepe la meelwane go ya ka Sekejule 1 sa Molao wa Taolo ya Meelwane le wa Thomeloteng le Thomelontle. Go golola dithoto tse di fa godimo, Go tshwanetse ga tladiwa Foromo ya DA 306 – Kopo ya go gololwa ga dithoto go ya ka karolo 38(1)(a) ya Molao wa Taolo ya Meelwane le wa Thomeloteng le Thomelontle ya Dithoto wa bo 91 wa ka 1964.

Dithoto tse di latelang tse di rometswang kwa ntle ga naga ga di tlhoke go tsenngwa e bile ga di tlhoke gore go romelwe bili ya go di romela kwa ntle ga naga ("maikano a taolo ya meelwane"):

- Ditopo
- Dithoto tse go ya ka Mokomishinare wa Lefapha la Ditirelo tsa Madi a Lekgetho la Aforika Borwa (SARS), e seng tsa boleng bope jwa kgwebo
- Dithoto tse di sa feteng boleng jwa R500 tse di sa duelelwang lekgetho la dithoto tse di romelwang kwa ntle ga naga.

Motho yo o romelang dithoto dipe kwa ntle ga naga tse go buiwang ka tsone fa godimo o tla dira kopo ya go gololwa ga dithoto tseo ka foromo ya DA 306A -Thomelontle ya dithoto go ya ka karolo 38(3)(a) e e buisiwang le molao 38.03(b) wa Molao wa Taolo ya Meelwane le wa Thomeloteng le Thomelontle ya Dithoto wa bo 91 wa ka 1964.

## Dithoto tse di romelwang mo teng ga naga di duelelwa mefuta efe ya makgetho a dithoto, makgethwana le makgetho a tlwaelegileng?

- Lekgetho le le tlwaelegileng la meelwane
- Makgetho a a kgethegileng a Meelwane a Thomeloteng le Thomelontle ya Dithoto, a dithoto tse di rometswang mo teng ga naga tsa maemo kgotsa tsa mofuta o o tshwanang tse di dirilwang mo nageng ya rona
- Makgetho a Meelwane a *Ad Valorem* Excise a dithoto tse di rometswang mo teng ga naga tsa maemo kgotsa tsa mofuta o o tshwanang tse di dirilwang mo nageng ya rona
- Makgetho a Thomeloteng ya Dithoto a a Tlaleletsang Tlhwatlhwa-Tlase e a rometswang ka yone le Makgetho a a Emisetsang Madi ao Puso e thusitseng ka one
- Makgetho a tshireletso
- Lekgethwana la tikologo
- Lekgetho la boleng jo bo okeditswang (VAT).



\*Makgetho a Thomeloteng ya Dithoto a a Tlaleletsang Tlhwatlhwa-Tlase e a rometswang ka yone le Makgetho a a Emisetsang Madi ao Puso e thusitseng ka one a duelelwa dithoto tse go tsewang e le tse di rometswang mo Aforika Borwa ka tlhwatlhwa-tlase, le a a duelelwang dithoto tse puso e thusitseng ka madi a tsone.

\*Makgetho a tshireletso a duelelwa dithoto tse thomeloteng ya tsone mo teng ga naga e neng ya gola thata mme seo sa gobatsa diintaseteri mo nageng ya rona..

Gape go na le **Lekgethwana la Thomeloteng ya Dithoto** la dithoto tse di rileng tse di jaaka dithaere, dikgetsana tsa polasetiki, diteloupu le dino tse di nang le sukuri.

\*Go na le Lekgethwana le le Duelelwang Thomelontle ya Te mane ke motho yo o nang le laesense jaaka go tlhalosiwa go Lekgethwana la Thomelontle ya Te mane (Tsamaiso) Molao wa bo 14 wa ka 2007, o o laolwang ke dikgato dingwe tsa phokoletsokgetho le go rebolelwa go se duele jaaka go tlhalositswe.

## Dithoto tse di ilelitsweng le tse di thibetsweng

- SARS e tlhoma dikiletso le dithibelo dingwe mo boemong jwa mafapha a le mantsi a puso, ditheo le mekgathlo.
- Kiletso e raya gore dithoto ga di kitla di letlelelwa go tsena kgotsa go tswa ka Aforika Borwa.
- Thibelo e raya gore dithoto di letlelelwa go tsena kgotsa go tswa ka Aforika Borwa ka fa tlase ga maemo a a rileng, s.k. di tla tlhoka lekwatotetla kgotsa setefikeiti.

Go bona lenaane la “*Prohibited and restricted goods SC-CC-06*”, leba tsebe ya Melawana ya Melelwane mo webosaeteng ya SARS ya [www.sars.gov.za](http://www.sars.gov.za).



**Ela tlhoko:** Bagwebi ba batsaya-maeto ba tshwanetse go itse ka Molao wa Dithoto Tse e Seng Tsa Mmatota wa bo 37 wa ka 1997, o o tlhalosang gore dithoto tsa boleng jo bo kwa tlase tse di dirilweng kgotsa tse di rekisiwang ka leinakgwebo le sele, kwantle ga tetla ya mong wa leinakgwebo leo, ke tlolomolao e motho a tla e sekisediawang/tseelwang dikgato tsa tlolomolao

## Dithibelo tsa kheše

- Motsaya-maeto o letlelelwa go bega le go tsamaya a tshotse bokana ka R25 000 / madi a naga e sele a a sa lekanyediwang, fa a tswa ka naga kgotsa fa a tsena ka yone.
- Motsaya-loeto o tla bega gore a o tshotse madi ape a pampiri, gauta, disekuriti kgotsa madi a naga nngwe e sele; mme o tla thagisa madi ape a pampiri, gauta, disekuriti kgotsa madi a naga nngwe e sele a a nang le one
- Madi a pampiri a banka ya Aforika Borwa ga a lekanyediwe fa motsaya-loeto a ya / a tswa mo nageng e e leng mo teng ga Sebaka se se Dirisang Madi a a Tshwanang (CMA)
- Batsaya-maeto ba gakololwa go ikgolaganya le Banka ya Risetse ya Aforika Borwa go bona tetla pele ba kgabaganya melelwane ya Aforikaborwa ka kheše.
- Le fa gone go sena tekanyetso epe ya semolao ya setegeniki ya gore o ka tsamaya o tshotse madi a ma kana kang mo sefopaneng, fa o ya kwa dinageng di sele o tshwanetse go bega selekanyo sa madi a a fetang \$10,000 mo foromong ya gago ya makgetho a melelwane, le go ipaakanyetsa dipotsolotso tse di ka nngang tsa nna gone tsa balaodi ba melelwane kgotsa tsa batlhankedi ba molao le tolamo go ba tlhalosetsa ka selekanyo sa madi a o a tshotseng.

## Go tla diregang fa ke sa ikobela dipatlafalo tsa taolo ya melelwane ?

SARS e leka mekgwa e e farologaneng ya go ruta le go itsise bagwebi ka maikarabelo a bone a lekgetho, go ba thusa go boloka merero ya bone ya lekgetho e le mo boemong jo bo siameng. Bagwebi ba ba fitlhelwang ba sa ikobela melao ya lekgetho la dithoto ba tla otlhaiwa go ya ka Ditaelo tsa Molao wa Makgetho le tsa Lekgetho la Puso wa bo 91 wa ka 1964, o o akaretsang kotlha, tuedisokotlha kgotsa go atholelwa bokebekwa.



**Ela tlhoko:** Fa o simolola kgwebo e ntšha, o tshwanetse go kwadisa kgwebo ya gago kwa Setlamo sa Khomishine ya Thoto ya Boikakanyetso (CIPC) e pele e neng e bidiwa CIPRO mo webosaeteng ya [www.cipc.org.za](http://www.cipc.org.za) mme SARS e tla go naya nomoretshupetso ya Lekgetho la Madi a Lotseno a Setlamo (CIT). Moemedi wa setlamo o tla tshwanelwa ke go se kwadisa mo SARS eFiling go tlhabolola tshedimosetso le go dirisana le SARS a dirisa porokeramo ya eleketeroniki.

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Go bona tshedimosetso go ya pele o ka nna wa –

- Leba tsebe ya Makgetho le ya Lekgetho la Puso mo webosaeteng ya SARS [www.sars.gov.za](http://www.sars.gov.za).
- Leletsa Lefelo la go Bona Thuso ka Mogala la SARS
  - Fa o letsa o le mo teng ga naga ya rona, leletsa 0800 00 7277 (tlhopho nomore 4)
  - Fa o letsa o le kwa moseja, leletsa +27 11 602 2093 (fa gare ga 8am le 4pm fela ka nako ya mo Aforika Borwa)