



SMALL BUSINESS

# CUSTOMS TRADER

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## Incwajana yemhwemi yemtselo

Yentelwe lwatiso lwemhwebi lwekutseliswa kwemphla lemphuma nalengena eveni

### Ngifanele kusifaka yini sicelo sekubhalisela umtselo wekuphuma nekungena kwemphahla eveni?

Loku kuya ngekwehluka kwesimo sakho kanye nekutihlola ngekwetidzingo tetemtsetfo letibekwe kusigaba se-59A seMtsetfo Wetekutseliswa Kwephuma Nekungena Kwemphahla Eveni No. 91 wanga-1964 (Umtsetfo Wetekutseliswa Kwephuma Nekungena Kwemphahla Eveni) kanye nemitsetfo lehambisana naloko. Kute umuntfu longatsenga imphahla kulelinye live, noma atfumele timphahla kulelinye live tusika eNingizimu Afrika ngaphandle uma ngabe loyo muntfu, ngaphandle kwesihambi, ubhaliswe njengemtsengisi lotsengisela ngaphandle; kantsi futsi umelelwe yi-ejenti lebhaliwe, nangabe ngumtsengisi lotsengisela lamanye emave noma lotsenga kulamanye emave longahlali lapha eNingizimu Afrika.

### Ngifanele kutsi ngibhalise nini kute ngitfole ikhodi yetemtselo wekuphuma nekungena kwemphahla uma ngingumtsengisi noma umtsengi wemphahla yakulamanye emave?

- Ngembi kwekutsi imphahla intsengwe noma itfunyelwe kulelinye live, i-SARS ingadzinga kutsi umuntfu noma sikhungo sibhalise ngalokusemtsetfweni noma litfole ilayisense bese litfole ikhodi yetemtselo wekuphuma nekungena kwemphahla ngembi kwekwenta nanoma ngumuphi umsebenzi lolawulwa nguMtsetfo Wetekuphuma Nekungena Kwemphahla.

### Labantfu labalandzelako abafakwa kutidzingo tekubhalisa ngalokusemtsetfweni:

- Umuntfu, kufaka ekhatsi sihambi, lotfumela imphahla kulelinye live noma ayitsenge kulelinye live lenelinani selilonkhe lelivanele kutsi letlufule lingaphasi kwe-R150 000 ngemnyaka wekhalenda, ingabe lempahla itsengwa kulelinye live noma itsengwa kulelinye live ngumtswalo munye noma ngetulu
- Umuntfu lotsenga imphahla kulelinye live noma ayitfumele kulelinye live letifakwa ngaphasi kwaesihloko lesincane-9999.00.10 noma-9999.00.20 njengobe kucatjangiwe kuSahluko-99 saSejuli No.1
- Umuntfu longasiye walapha eNingizimu Afrika lotfumela kulelinye live imoto lebhaliwe lapha eNingizimu Afrika leya eveni lelingekho ngaphasi kwe-SACU latawuyisebentela tidzingo takhe.

### Bantfu labangafakwa kutidzingo tekubhalisa ngekwemtsetfo bangasebentisa lekhodi yekubhalisa-70707070 ngokuya ngealetimo letilandzelako:

- Ungumuntfu mbamba ngekwemvelo
- Ugenisa lempahla kute kutsi atisebentisele yona ekhaya, uyitsengisela lamanye emave kwesikhashana noma uyitsengisela lamanye emave.
- Uvela emkhakheni lobekwe efomini lakhe lekungena noma lekudzalula:
  - » Inombolo yemkhokhimselo yekutsela yeteMalingena TaseNingizimu Afrika; noma
  - » Inombolo yamatsi waseNingizimu Afrika, uma ngabe usakhamuti saseNingizimu Afrika noma sakhamuti salomphelo saseNingizimu Afrika, noma inombolo yepasipoti lapho khona umuntfu uma angasiso sakhamuti saseNingizimu Afrika nanoma futsi angasiso sakhamuti salomphelo.

### Kubhalisela ikhodi yetekuphuma nekungena kwemphahla

- Ufanele kutsi ugcalise lifomu i-DA 185: Lifomu lekufaka sicelo: Registration /Licensing of Customs and Excise kwemaklayenti, kanye neseleko lesifanele lesesekelako ku-DA 185 noma
- Sebentisa Inchubo Yekubhalisa Yekwe-eletroniki bese ugcalisa luhlobo lwelifomu i-DA185 ku-inthanethi kanye neSeleko lesifanele lesiku-inthanethi.
- Ucelwa kutsi ubuke leTinchubomgomo Letingaphandle letilandzelako ku-www.sars.gov.za:
  - » Customs Registration, Licensing and Designation SC-CF-19
  - » Excise Licensing and Registration SE-LR-02

### Yini lodzinga kuyidzalula?

Bahwebi labatsengisa imphahla kulamanye emave/labatsenga imphahla kulamanye emave bafanele kutsi badzalule futsi nangabe kufanele bafake kuleyo mphahla kutekuphuma nekungena kwemaphahla. Bafanele kutsi bakhiphel onkhe emadokhumenti lafanele lancunyiwe alemphahla (njengelifomu lekungena, i-inivoyisi newesitfutisi njll.), bese bakhokha umtselo lofanele wekutsenga imphahla kulelinye live, emalevi knaye neMtselo Welinani Lelengetiwe (i-VAT) noma-ke imitselo nemalevi ekutsengisa imphahla kulelinye live.

## Ngukuphi lokucekiswako/lokungafakwa kutidzingo tekungena?

Lemphahla lelandzelako lelandvwe kulelinye live ayidzingi kufakwa futsi ayidzingi kungeniswa kwelifomu lekungena ("kudzalula kutekuphuma nekungena kwemphahla"):

- Emakhonteyina latsengwe kulamanye emave kwesikhashana
- Tidvumbu tebanfu
- Imphahla ngekuya kwaKhomishina ayisiyo yekutsengiswa
- Imphahla letsengwe ngaphasi kwemvume yetekuphuma nekungena kwemphahla kwemave emhlaba (loku kusebenta njengekudzalula kwetekuphuma nekungena kwemphahla)
- Imphahla yelinani lekutseliswa lengendluli ku-R500, futsi lengakhokhelwa umtselo ngekwebandzela yaShejuli No. 1 yeMtsetfo Wemtselo Wetekuphuma Nekungena Kwemphahla. Kute kukhululwe lemphahla lengetulu, Lifomu-DA 306 – Lifanele kutsi lifakelwe kukhulula imphahla ngekwebandzela yesigaba 38(1)(a) weMtsetfo Wetekuphuma Nekungena Kwemphahla No. 91 wanga-1964, lifanele kutsi ligcwaliswe.

Lemphahla lelandzelako letfunyelwa kulelinye live ayidzingi kufakwa futsi ayidzingi kungeniswa kwelifomu lekungena ("kudzalula kutekuphuma nekungena kwemphahla"):

- Tidvumbu tebanfu
- Imphahla lekutsi, ngekuya kwaKhomishina weTemalingena TaseNingizimu Afrika (yase-SARS), ayisiyo yelinani lekutsengiswa
- Imphahla lengendluli linani le-R500 futsi lengakhokhelwa umtselo wekutfunyelwa kulelinye live.

Umntfu lotfumela kulelinye live lemphahla leshiwo ngetulu ufanele kutsi afake sicelo sekukhululwa kwemphahla kulifomu-DA 306A -Kutfunyelwa kwemphahla kulelinye live ngekwebandzela yesigaba se-38(3)(a) sifundvwa kwanye nemtsetfosimiso-38.03(b) seMtsetfo Wetemtselo Wekuphuma Nekungena Kwemphahla No. 91 wanga-1964.



## Ngutiphi tinhlobo temitselo, emalevi knaye nemitselo lengakhokhelwa imphahla letsengwe kulelinye live?

- Umtselo lowetayelekile wekuphuma nekungena kwemphahla
- Umtselo Locondzile Wemphahla Lengeniswa eveni yelizinga lelifananako noma yeluhlobo lwemphahla lekhitwa kuleli.
- Umtselo Longakacondzi wemphahla lengeniswa eveni we-Ad Valorem Excise yelizinga lelifananako noma yeluhlobo lwemphahla lekhitwa kuleli.
- Imitselo yeTinzawo Lekungalahlwa kuto naLetehlisiwe
- Imitselo yekuvikela
- Ilevi yesimondzawo
- Umtselo Welinani Lemphahla Lelengetiwe (iVAT).



\* Imitselo yeTinzawo Lekungalahlwa kuto naLetehlisiwe ikhokhelwa imphahla letsatfwa ilahlelwe lapha eNingizimu Afrika, kanye nemphahla lekwelekelelwene ngayo.

\*Imitselo yekuvikela ikhokhelwa imphahla lengeniswe eveni ngebunyenti ngenca yaloko-ke kwabese kukhinyabeteka imphahla yetimboni takuleli.

Kuphindze futsi kube neLevi **Yemphahla Lengeniswa** Eveni wemphahla letsite njengemathaya etimoto, emaplasitiki, emabhalubhu ekukhanyisa agezi kanye netinatfo letinashukela.

\*Kukhona neLevi Yekutfumela Emadayimane kulelinye live lekhokhwa nguloyo lonelayisense njengobe kubekiwe kuMtsetfo (Wekulawula) Tekutfunyelwa Kwemadayimane Kulelinye Live No. 14 wanga-2007, ngekuya ngetinyatsetso letitsite tekukhamula kanye nalokucekisiwe njengobe kubekiwe.

## Imphahla lengakavunyelwa nalebekelwe umkhawulo

- I-SARS ibeka imikhawulo nekungavunyelwa lokutsite egameni lematiko ahulumende lamanyenti, tikhungo knyae nemitimba
- Kungavunyelwa kusho kutsi imphahla ayikavunyelwa kutsi ingene noma iphume eNingizimu Afrika
- Kubekelwa umkhawulo kusho kutsi imphahla ivumelekile kungena nekuphuma eNingizimu Afrika ngaphasi kwetimo letitsite sib. kudzingeka imvume noma sitifiketi.

Kute utfole luhlu "Prohibited and restricted SC-CC-32 ", vakashlela likhasi Letekuphuma Nekungena Kwemphahla kuwebhusayithi yaka-SARS-[www.sars.gov.za](http://www.sars.gov.za).



**Caphela:** Bahweni nebahambi bafanele kutsi bacaphele Umtsetfo Wemphahlambumbulu No. 37 of 1997, lotsi imphahla lenelizinga lelingasilihle leyentiwina noma letsengiswa ngaphasi kwalenye ibhrendi, ngaphandle kweligunya lebanikati baleyo bhrendi, kulicala kantsi futsi kwenta loko kungabangela kutsi leso sigilamkhuba lesente loko singatsatselwa tinyatselo temtsetfo.

## Imikhawulo yemali lengukheshi

- Umhambi uvumelekile kudzalula nekuhamba nelinanikhulu lemali yangaphandle lenge-R25 000 / imali yangaphandle lete umkhawulo, kungaba uyangena noma uyaphuma
- Umhambi utawudzalula kutsi unayo noma ute imali lengemaphepha, ligolide, tibambiso temali yangaphandle; aphindze futsi akhiphe nanoma nguyiphi imali lengemaphepha, ligolide, tibambiso noma imali yangaphandle layiphetse
- Imali lengemaphepha yaseNingizimu Afrika ite umkhawulo uma ngabe lomhambi uya / ubuya eveni lelingekhatsi kweNdzawo Yeluhlobomali Lolufananako (i-CMA)
- Bahambi bafanele kutsi batsintse Libhangesilulu laseNingizimu Afrika kute kutsi batfole imvume yekuhamba nemali lengukheshi bewele nayo iminyele yeNingizimu Afrika
- Nanoma-nje kute umkhawulo wekwemtsetfo wekutsi ngumalini imali longahamba nayo ngendizamshini, uma ngabe uya emaveni ufanele kutsi udzalule imali lengetulu kwe-\$10,000 emafomini akho etekuphuma nekungena, futsi ulungele inkhulumiswano luhlolo lengaba khona nebetekuphuma nekungena noma betekucinisekisa kulandzelwa kwemtsetfo kute uchaze ngalemali lonayo.

## Kwentekani uma ngabe angikahambisani netidzingo temtsetso wetekungena nekuphuma?

I-SARS itimisele kufundzisa nekwatisa bahwebi ngetibopho tabo tetemtsetso/kutseliswa ngetingenelelo letehlukene, kukusita kutsi ugcine tindzaba takho tetemtsetso tihlelekile. Bahwebi labatawutfolakala bangahambisani nalemitsetfo batawubukana neMigomo yePenal yeMtssetfo Yetemtsetso Wekuphuma Nekungena Kwemphahla Eveni No. 91 wanga-1964, lofaka ekhatsi kujezizwa, kuhlawuliswa noma kushushiselwa tebugebengu.



**Caphela:** Uma ngabe usungula ibhizinisi, ufanele kutsi ubhalise inkampani yakho kuKhomishini Yetinkampani Nemisebenti Yetebugico Bengcondvo (i-CIPC) lebeyikadze ibitwa ngekutsi yi-CIPRO [www.cipc.org.za](http://www.cipc.org.za) futsi i-SARS itawubese ivele-nje yente inombolo yeriferensi yeMtselo Wemalingena Yenkampani (i-CIT). Ummeleli wenkampani utawubese ubhalisa kutekungenisa emaphepha emtsetso kulokubitwa ngekutsi pheceleni SARS eFiling kute ente lwatiso lube lwesikhatsi samanje, bese sewungenisa ka-SARS emaphepha emtsetso ngekwe-elektroniki nangalokumvunako.

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Kute utfole lwatiso lolubanti unga-

- Vakashela likhasi Letemtsetso Wekungena Nekuphuma Kwemphahla eveni kuwebhusayithi yaka-SARS [www.sars.gov.za](http://www.sars.gov.za).
- Shayela SARS Contact Centre
  - Uma ngabe ushaya ukuleli, shaya-0800 00 7277 (khetsa nombolo-4)
  - Uma ngabe ushaya ungaphandle kwaleli, shaya +27 11 602 2093 (emkhatsini wensimbi ye-8 ekuseni neye-4 ntsambama ngekwesikhatsi saseNingizimu Afrika)