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Incwajana yomhwebi womnyango wokuthelisa

Ulwazi lwabahwebi oluhloselwe uMnyango wokuTheliswa kwempahla engenayo nephumayo.

Ngabe kumele ngifake isicelo sokubhalisela intela yempahla engenayo nephumayo kanye neqoqiwe njengomngenisimpahla/njengomthelekisi?

Lokho kuncike ezimweni zakho ezechukile kanye nokuhlolwa kwakho uma kubhekwa izidingo ngokomthetho ezibekwe yisigaba 59A soMthetho weNtela yempahla engenayo nephumayo Nombolo 91 yowezi-1964 (uMthetho weNtela yeMpahla engenayo nephumayo) kanye nemithetho ehambisana nalokho.

Akukho namunye ongakwazi ukungenisa izimpahla, noma athelekise izimpahla zisuka eNingizimu Afrika ngaphandle uma lowo muntu, ngaphandle komhambi, ebhalisiwe njengomngenisimpahla noma njengomthelekisi; futhi emelwe yi- ejenti ebhalisiwe, uma kungukuthi lowomngenisimpahla noma umthelekisi akahlali kuRiphabhulikhi.

Ngibhalisa nini ukuthola ikhodi yomnyango wokuthelisa njengomngenisimpahla/njengomthelekisi?

- Ngaphambi kokuthi izimpahla zingeniswe noma zithelekiswe, u-SARS angase acele umuntu noma isikhungo ukuthi sibe nelayisensi noma imvume ngokomthetho ngaphambi kokwenza noma yini elawulwa uMthetho weNtela yeMpahla engenayo nephumayo.

Laba bantu abalandelayo abangeni ngaphansi kwezidingo zokubhalisa ngokomthetho:

- Umuntu, kubandakanya umhambi, ongenisa noma othelekisa izimpahla ezinenani okumele ukuba zidalulwe zingaphansi kuka-R150 000 noma inini onyakeni, noma ngabe lezi zimpahla zingeniswe ezweni noma zithelekiswe ziwumthwalo owodwa noma naphezulu.
- Umuntu ongenisa izimpahla ezweni noma othelekisa izimpahla ezingena ngaphansi kohla lwesihlokwana samatherifi 9999.00.10 noma 9999.00.20 njengoba kushiwo emibhalweni yeSihloko 99 sikaSheduli Nombolo 1
- Umuntu ongesona isakhamuzi saseNingizimu Afrika othelekisa imoto ebhaliswe kuRiphabhulikhi eyiyisa ezweni elingekho ngaphansi kwe-SACU ngenhloso yokuyisebenzisa yena.

Abantu abaxolelwayo ngokubhalisa ngokomthetho bangasebenzisa ikhodi yokubhalisa ethi 70707070 uma behlangabezana nale mibandela elandelayo:

- Ungumuntu nje ngokwemvelo
- Ungenisa izimpahla ngoba ezozisebenzisa yena, ukuthelekisa kwesikhashana noma ukuthelekisa
- Zivela endaweni ebekiwe efomini lakhe lokungena noma efomini lakhe lokudalula:
 - » Inombolo yereferensi yomkhokhintela woPhiko lweziMali eziNgenayo eNingizimu Afrika; noma
 - » Inombolo kamazisi waseNingizimu Afrika, uma kuyisakhamuzi saseNingizimu Afrika noma kungumhlali ngokuphelele kuRiphabhulikhi, noma inombolo yedokhumenti yephasiphothi uma kungumuntu ongesona isakhamuzi saseNingizimu Afrika noma engeyena umhlali ngokuphelele.

Ukuze ubhalisele ikhodi yomnyango wokuthelisa

- Kumele ugcalalise i-DA 185: Ifomu lokufaka isicelo: UkuBhaliswa/ukunikwa imvume koMnyango wokuThelisa neNtela yeMpahla kanye namadokhumenti ahambisana ne-DA 185 noma
- Sebenzisa i-Electronic Registration System bese ugcalalisa iveshini yaku-inthanethi ye-DA185 kanye namanye amadokhumenti ahambisana nefomu laku-inthanethi.
- Sicela ubheke kuzinqubomgomo zangaphandle i-External Policies kusizindalwazi www.sars.gov.za:
 - » Customs Registration, Licensing and Designation SC-CF-19
 - » Excise Licensing and Registration SE-LR-02

Yini okumele uyidalule?

Abahwebi abangenisa/abathelekisa izimpahla kumele badalule futhi uma kufanele kumele bangenise lezo zimpahla ngoMnyango wokuThelisa. Kumele bahlinzeke amadokhumenti afanele ezimpahla (afana i-akhawunti ebhaliwe yokungena, ama-invooyisi kanye namadokhumenti ezithuthi njll.), futhi bakhokhe izintela ezifanele zokungenisa impahla ezweni, amalevi kanye nentelantengo (i-VAT) noma izintela ezisebenzayo kanjalo namalevi.

Yikuphi okuxegiswayo/okungafakwa ngaphansi kwezidingo zokungena?

Lezi zimpahla ezilandelayo ezingeniswe ezweni azidingi ukufakwa futhi azidingi ukuthumela i-akhawunti ebhaliwe yokungena ("ukudalula emnyangweni wokuthelisa"):

- Amakhontela angeniswe kuleli okwesikhashana
- Umzimba womufi
- Izimpahla uKhomishana abona ukuthi azinalo inani lentengiselwano
- Izimpahla ezingeniswe kuleli ngaphansi kwe-international carnet (lokhu kusebenza njengokudalula emnyangweni wokuthelisa)
- Izimpahla zenani ngenhloso yokuthola intela engevile ku-R500, nakulezo okungakhokhwa kuzo intela yempahla ngokweSheduli Nombolo 1 yoMthetho weNtela yeMpahla engenayo nephumayo. Ukuze kukhululwe izimpahla ezingenhla, ifomu DA 306 - Isicelo sokukhululwa kwezimpahla ngokwesigaba sama-38(1)(a) soMthetho weNtela yeMpahla engenayo nephumayo, uMthetho Nombolo 91 yowezi-1964 kumele ligcwaliswe.

Lezi zimpahla ezilandelayo ezithelekisiwe azidingi ukufakwa futhi azidingi ukuthumela i-akhawunti ebhaliwe yokungena ("ukudalula emnyangweni wokuthelisa"):

- Umzimba womufi
- Izimpahla uKhomishana woPhiko lweMali eNgenayo eNingizimu Afrika (SARS), abona ukuthi azinalo inani lentengiselwano
- Izimpahla ezingevile enanini elingu-R500 futhi ezingakhokhisa intela yempahla.

Umuntu othelekisa noma yiziphi izimpahla okukhulunywe ngazo ngenhla kumele afake isicelo sokukhululwa kwezimpahla ezinjengalezo ngokugcwalisa ifomu-DA 306A - Ukuthelekiswa kwezimpahla ngokwesigaba sama-38(3) (a) sifundwa nomthetho-38.03(b) woMthetho weNtela yeMpahla engenayo nephumayo Nombolo 91 yowezi-1964.

Hlobo luni lwentela yempahla, amalevi kanye nentela ongase ukukhokhe ngezimpahla ezingeniswe ezweni?

- Intela eJwayelekile yomnyango wokuthelisa
- Intela Engaqondile Ethile ezimpahleni ezingeniswe ezweni zezinga elifanayo noma zohlobo olufanayo nalezo ezikhiqizwa kuleli
- Intela Engaqondile ye-Ad Valorem ezimpahleni ezingeniswe ezweni zezinga elifanayo noma zohlobo olufanayo nalezo ezikhiqizwa kuleli
- Izintela zendawo okungalahlwa kuyo nezehlisiwe
- Intela exegiswayo empahleni engenayo ezweni
- Ilevi yeZolimo
- Intelantengo (VAT).



*Intela yendawo okungalahlwa kuyo nezimpahla ezehlisiwe ihlawuliswa ezimpahleni ezithathwa njengezilahlwayo eNingizimu Afrika, kanye nalezo ezehlisiwe ezingeniswe kuleli.

*Izintela ezixegiswayo empahleni engeniswe ezweni zihlawuliswa ezimpahleni uma kwande izimpahla ezingena ezweni okubangela ukulimaza izimboni zakuleli.

Kukhona neLevi yeMpahla Engeniswa kuleli ezimpahleni ezithile ezifana namathayi, izikhwama zocwazi kanye neziphuzo ezinoshukela.

*Kukhona iLevi yokuThelekiswa kwamaDayimane ekhokhwa yilowo onelayisensi njengokusho koMthetho (wokweNganyelwa) kwelevi yokuThelekiswa kwamaDayimane, uMthetho Nombolo 14 yowezi-2007, ngokwezindlela ezithile zokwehliselwa umthwalo kanye nokuxegiselwa njengoba kucacisiwe.



Izimpahla ezingavunyelwe nezithitshelwe umthetho

- USARS wengamela okungavunyelwe nokuthitshelwe umthetho egameni leminyango kahulumeni, izikhungo kanye namabhodi amaningi
- Okungavunyelwe kusho ukuthi izimpahla azivumelekile ukuthi zingene noma ziphume eNingizimu Afrika
- Okuthitshelwe umthetho kusho izimpahla ezivumelekile ukuthi zingene noma ziphume eNingizimu Afrika ngaphansi kwemibandela efana nokuthi kudingeke invume noma isitifiketi.

Ukuze uthole uhla lwezimpahla ezingavunyelwe nezithitshelwe umthetho ezaziwa nge-“Prohibited and restricted goods SC-CC-32”, vakashela ikhasi loMnyango wokuThelisa kusizindalwazi sakwa-SARS www.sars.gov.za



Qaphela: Abahwebi kanye nabahambeli kumele baqaphele uMthetho weziMpahlambumbulu Nombolo 37 wezi-1997, othi izimpahla ezinezinga eliphansi noma ezidayiswa ngaphansi kwelinye igama, ngaphandle kwegunya labanikazi bazo, kuyicala kanti ukwenza lokho kungabangela ukuthi owenze lelo cala athathelwe izinyathelo.

Ukuthitshelwa umthetho ngokwezimali

- Umhambi uvumelekile ukuba adalule futhi apha the imali engango-R25 000 / noma kungaba imali engakanani emalini yangaphandle, noma uyaphuma noma uyangena
- Umhambi kuzomele adalule ukuthi ngabe uyiphethe yini noma cha imali eyiphetha, igolide, izinto eziyizibambiso noma imali yakwamanye amazwe
- Imali engamaphepha yaseNingizimu Afrika ayinawo umkhawulo uma umhambi eya / ebuya ezweni eliku-Common Monetary Area (CMA)
- Abahambi bayelulekwa ukuba baxhumane neBhangengodla laseNingizimu Afrika ukuze bathole invume ngaphambi kokweqisa imali umngcele waseNingizimu Afrika
- Yize kungekho mkhawulo wesilinganiso ngokomthetho sokuthi imalini ongayiphatha uma ungena endizeni, uma uhambela amazwe angaphandle kumele udalule amanani angaphezulu kuka-\$10,000 kufomu lakho eMnyangweni wokuThelisa, futhi uzilungiselele ukuthi ungase uphonswe imibuzo uMnyango wokuThelisa noma abaphoqelela umthetho ukuze uchaze ngaleli nani lemali oyiphethe.

Kwenzekani uma ungathobeli nezidingo zoMnyango wokuTheisa?

USARS uzimisele ukufundisa nokwazisa abahwebi ngezibophezelo zabo zentela ngezindlela ezahlukene ukukusiza ugcine izindaba zakho zentela zihlelekile. Abahwebi abatholakale bengathobeli bazobhekana noMthetho we-Penal Provisions of the Customs and Excise Act nombolo 91 yowezi-1964, okubandakanya inhlawulo, ukukhokhiswa imali noma ukubhekana necala lobugebengu.



Qaphela: Uma uqala ibhizinisi elisha, kumele uyibhalisile inkampani yakho ku-Company and Intellectual Property Commission (CIPC) ebizaziwa nge-CIPRO ku- www.cipc.org.za u-SARS uzokwenzela wona inombolonkomba yeNtlangeniselo leNkampani (CIT). Abameleli benkampani kumele babhalise ku-SARS eFiling ukuze balungise ulwazi, bakwazi ukwenza amathransekushini ku-inthanethi kalula kwa-SARS.

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Ngolwazi olwengeziwe ungenza lokhu –

- Vakashela ikhasi elikhuluma ngoMnyango wokuThelisa nentela kusizindalwazi sakwa-SARS ku-www.sars.gov.za.
- Shayela i-SARS Contact Centre
 - Uma ushaya ukhona kuleli, shayela le nombolo 0800 00 7277 (ukhethe u-4)
 - Uma ushaya uphesheya, shayela kule nombolo +27 11 602 2093 (phakathi kuka-8 ekuseni no-4 ntamba kuphela ngesikhathi saseNingizimu Afrika)