



SMALL BUSINESS

# CUSTOMS TRADER

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## Incwajana yemithetho yabarhwebi

Imininingwana etlolelwe abarhwebi yokungenisa/ukukhipha ipahla ngokwemithetho yepahla yeenarheni zangaphandle newepahla yangenarheni.

### Kufuze na ngiyitlolisele na bona ngifake/ngikhiphe ipahla?

Lokho kuzokuya ngobujamo bakho nangokuzihlola ngokuvumelana neemfuneko ezingokomthetho ezitlolwe engcenyeni 59A yoMthetho wemithetho yepahla yeenarheni zangaphandle newepahla yangenarheni i-Customs and Excise Act No. 91 of 1964 (i-Customs & Excise Act) nemithetho leyo.

Akunamuntu okufuze angenise ipahla, namkha akhambise ipahla eRephabhliki yeSewula Afrika ngaphandle kokuthi umuntu loyo umkhambi ovunyelweko, utloliswe njengomngeni namkha umkhambisi; begodu ujanjyelwe yikampani etloliswe ngokomthetho, malungana nomkhambisi ongasise eRephabhliki.

### Kunini lapho kufuze ngitlolisele khona ikhowudi yebhizini bona ngithumele/ngingise ipahla?

- Ngaphambi kobana ipahla ingeniswe namkha iphume, i-SARS kungenzeka izokufunda umuntu namkha ibhizinisi itloliswe ngokomthetho namkha itloliswe begodu kufunyanwe inomboro yekhowudi yebhizinisi ngaphambi kobana yenze ngimiphi imisebenzi ngokoMthetho wemithetho yepahla yeenarheni zangaphandle newepahla yangenarheni.

### Abantu abalandelako abakafakwa eemfunekweni zokutlolisa ngokomthetho:

- Umuntu, kuhlangelele nomkhambi, othumela namkha ongenisa ipahla isilinganiso senani elipheleleko ekufuze livezwe lingaphasi kwe-R150 000 hlangana nomnyaka wekhalenda, kungakhathaliseki ukuthi ipahla leyo ingenisiwe namkha ikhanjisiwe kanye namkha kanengi
- Umuntu ongenisa namkha othumela ipahla eziwela ngaphasi kwe 9999.00.10 namkha 9999.00.20 njengombana kuvezwe emaphuzwini weSahluko 99 eHlelweni Nombolo .1
- Umuntu akasisisakhamuzi seSewula Afrika esithumela ikoloyi etloliswe eRephabhliki ingasi enarheni ye-SACU yalapho izokusetjenziswa khona.

### Umuntu ongakafakwa eemfunekweni ezingokomthetho angasebenzisa ikhowudi ethi 70707070 ebujamweni napu obulandelako:

- Mumuntu wamambala
- Ufaka ipahla ethengelwe ukusetjenziswa ngendlini, ukhambisa okwesikhatjhana namkha uyakhambisa
- Ibonakala esitlankani sokubhadela sokungenisa namkha sokukhupha:
  - » Inomboro yereferensi yomthetho wokubhadelwa yeZiko leSewula Afrika lezomThelo; namkha
  - » Inomboro yepasa yeSewula Afrika, malungana nesakhamuzi seSewula Afrika namkha isakhamuzi sasafuthi seRephabhliki, namkha inomboro yepaspoti malungana nomuntu ongasi ngeweSewula Afrika namkha isakhamuzi sasafuthi.

### Indlela yokutlolisele ikhowudi yebhizinisi

- Kufuze uzalise i-DA 185: Iforomo lesibawo elithi: Registration /Licensing of Customs and Excise yamakhasitoma, kunye namaphepha atlogekako we-DA 185 namkha
- Sebenzisa iNdelela Yokutlolisa ye-Elektroniki (Electronic Registration System) begodu zalisa iforomo elifumaneka ku-inthenethi lomhlobo we-DA185 namanye amaphepha athlogekako we-Annexure.
- Sibawa uqale i-External Policies elandelako ku- [www.sars.gov.za](http://www.sars.gov.za)
  - » I-Customs Registration, Licensing and Designation SC-CF-19
  - » I-Excise Licensing and Registration SE-LR-02

### Khuyini ekufuze uyiveze?

Abarhwebi abangenisa/abathumela ipahla kufuze baveze nangabe kuyifuneko faka ipahla leyo namaKhowudi. Kufuze kukhambisane namaphepha afunekako wepahla leyo (njengamaphepha wesikolodo, ama-invoysisi namaphepha wesithuthi nokhanye.), begodu ubhadele nomthetho wokukhambisa izinto, imali eyifuneko nomThelo Ongezelelweko i-Value-Added Tax (VAT) namkha imithetho yokukhambisa nemali efunekako.

## Ngiziphi zinto ongakabopheki kizo bona uzenze/izinto ovunyelwe bona uzifake ngokwefuneko?

Izinto ezilandelakwezi zephahla engeniswa akuthogeki bona zihlanganiswa begodu akuthogeki bona uthumele isitlankana sokubhadela ("i-customs declaration"):

- Amakhonteyina angeniswa okwesikatjhana
- Iindumbu
- Ipahla isikhulu sezokungenisa ngenisa namkha ukukhambisa izinto ngokukaKomitjhina esiziqala njengezinto ongekhe wenza imali ngazo
- Ipahla engeniswa ngaphasi kwehlelo lokuthumela eentjhabeni zoke ngaphandle kokubhadela umthelo (lokhu kuqalwa njenge-customs declaration)
- Ipahla yezinga lomthelo ongadluli i-R500, nomthelo ongabhadelwa ngaphasi kwehlelo Nombolo 1 yoMthetho wemithelo yepahla yeenarheni zangaphandle newepahla yangenarheni. Bona utjaphulule ipahla ekukhulunywe ngayo ngehla, kufuze uzalise iforomo i-DA 306 – Iforomo lokutjaphulula ipahla ngokomthetho we-38(1)(a) woMthetho wemithelo yepahla yeenarheni zangaphandle newepahla yangenarheni Nombolo 91 ka-1964.



Ipahla elandelako ekhanjiswa akukafuzi ihlanganiswa begodu akuthogeki uthumele isitlankana sokubhadeliswa bona uyingenise ("i-customs declaration"):

- Iindumbu
- Ipahla, ngokomthetho kaKomitjhina oSebenza ngomthelo weSewula Afrika (SARS), eyiqala njengegekhe wenza ngayo imali
- Ipahla engadluli inani le-R500 nengabhadeliswa umthelo.

Umuntu okhambisa nanyana ngiyiphi ipahla ekukhulunywe ngayo ngehla kufuze abawe ukuyitjaphulula ngeforomo i-DA 306A -Ipahla ekhanjiswa ngokomthetho 38(3)(a) ofundwa ngokomthetho 38.03(b) woMthetho wemithelo yepahla yeenarheni zangaphandle newepahla yangenarheni Nombolo 91 ka-1964.

### Ngimiphi imithelo, ekufuze ikhitjwe nawukhambisa ipahla?

- Umthelo oJayekekileko
- Umthelo oKhethekileko (i-Excise Duties) ekufuze ubhadelwe nawungenisa ipahla yomhlobo lo namkha ofana nepahla eyenziwa enarheni leyo
- Umthelo oKhethekileko i-Ad Valorem epahleni ekhanjisiweko yomhlobo ofanako namkha ipahla efanako eyenziwa enarheni leyo
- Umthelo we-Anti-Dumping and Countervailing
- Umthelo wokuVikela
- Umthelo weBhoduluko
- Umthelo Ongezelelweko (VAT).



\*Umthelo we-Anti-Dumping and Countervailing, mithelo yepahla eqalwa njengepahla ezokuhlwa eSewula Afrika, kuhlanganise nepahla ethunyelwako eyehlileko.

\*Umthelo wokuVikela mithelo yepahla ekhuphuke msinyana ekuthunyelweni kwepahla lokho kwabangela bona kube nokulimala kwezerhwebo zenarheni.

Godu **kunomthelo wokungenisa** epahleni ethileko njengamatayere, amaplastiki, amalampa neenselo zeswigiri.

\*Kunomthelo ekufuze ubhadelwe we-Diamond Export Levy okufuze ubhadelwe muntu onelanseni ngokwe-Diamond Export Levy (Administration) Act No. 14 of 2007, ngaphandle kwezenzo ezithileko zokutjaphulula nokufunyelwa okukhethekileko.

## Ipahla ekhandelweko nebekelwe umkhawulo

- I-SARS ijamele iminyango eminengi karhulumente, izakhiwo nemikhandlu ngokuthi ilawule izinto ezithileko ezikhandelweko nezibekelwe umkhawulo
- Okukhandelweko kutjho ukuthi ipahla leyo ayikavunyelwa bona ingene namkha iphume eSewula Afrika
- Okubekelwe umkhawulo kutjho ukuthi ipahla leyo kuvumelekile bona ingene namkha iphume eSewula Afrika ngaphasi kwemibandela ethileko ngokwesibonelo, kufuze ube nephepha elikuvumelako namkha isitifiketi.

Bona ufumane irhelo "I-Pahla eKhandelwako nebekelwe umkhawulo ("Prohibited and restricted goods SC-CC-32"), vakatjhela ikhasi leMithetho Yabarhwebi ye- SARS kuzinzolwazi ye- SARS ku-[www.sars.gov.za](http://www.sars.gov.za).



**Tjheja:** Abarhwebi nabakhambi kufuze bazi ngeZinto Zomdubulo i-Counterfeit Goods Act No. 37 of 1997, ehlathulula ukuthi ipahla eyenziwe yaba sezingeni eliphasi namkha ethengiswa ngaphasi kwebizo lenye ibhizinisi, elingakagunyazwa mnikazi wayo, kuphula umthetho lokho okuzokwenza bona kuthathwe amagadango nokuthi/ namkha isephulamthetho sizokuthathelwa amagadango wobulelesi.

## Imikhawulo yemali

- Abakhambi bavunyelwe bona bangaphatha imali efikela ku-R25 000 / imali enganasilinganiso yangaphandle, kwaphela nabaphukako namkha nabangenako
- Umkhambi kufuze aveze amaphepha webanka, igolide, isekhuthi namkha imali yakenye inarha ayiphetheko
- Imali yeSewula Afrika ayinasilinganiso nangabe uyaphuma / uyangena enarheni ngokwesilinganiso seMali ePheze Ifane (CMA)
- Abakhambi bakhuthazwa bona badosele iBhanka eKulu yeSewula Afrika bona bafumane imvumo ngaphambi kobana badlulisele imali ngale kwemkhawulo
- Ngitjho nanyana kunganasilinganiso esingokomthetho sokuthi kufuze uphathe imali engangani nawukhamba ngesiphaphamtjhini, nangabe uyangaphetjheya kufuze uveze imali engaphezu kwe- \$10,000 eforomini lakho lokubhadela, kufuze ulungele nokubuzwa imibuzo njengombana kufunwa mthetho kufuze uhlathulule bona ingangani imali leyo oyiphetheko.

## Kuzokwenzekani nangabe ngibhalelwe kulandela umthetho eemfunekweni zebhizinisi lami?

ISARS ilwela ukufundisa nokwazisa abarhwebi ngeembopho zabo zomthelo ngendlela ezinengi, ukwenzela bona ikusize wenze izinto ngenaneko. Abarhwebi abazokufunyanwa bangalandeli umthetho bazokuqalana nemiphumela yokuphula umthetho we-Penal Provisions of the Customs and Excise Act No. 91 of 1964, ehlanganisa amakonyana wesikolodo, ihlawulo, namkha ukumangalelwa ngebanga lobugebengu.



**Tjheja:** Nangabe ibhizinisi lakho ulithoma phasi, kufuze ulitloliwe ku-Company and Intellectual Property Commission (CIPC) ebeyibizwa ngokuthi yi-CIPRO ku-[www.cipc.org.za](http://www.cipc.org.za) bese ngokuzenzakalelako iSARS izokwenzela inomboro yomthelo, i-Company Income Tax (CIT). Umjameli wekhampani kufuze atlolisele i-SARS eFiling ukwenzela bona anande alungisa iminingwana, athumele imali nge elethroniki begodu ngesikhathi esivumelana naye bane-SARS.

DISCLAIMER: The information contained in this leaflet is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the leaflet should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

Imininingwana engezweko ingafumaneka ku-

- Vakatjhela i-Customs and Excise ephejini lezinolwazi ye-SARS ku-[www.sars.gov.za](http://www.sars.gov.za).
- Dosela SARS Contact Centre
  - Nawudosa useSewula Afrika, betha i-0800 00 7277 (khethe inomboro-4 nawubuzwako)
  - Nawudosa ukanye inarha betha u +27 11 602 2093 (ngo-8 ekuseni ukuya ku-4 ntambama ngesikhathi seSewula Afrika)