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Iphepha lomrhwebi kwiziko lerhafu

Yenzelwe Iziko Lerhafu kunye Nokusebenza ukuthumela/ukungenisa inkcazelo yabarhwebi.

Ngaba ndimele ndisebenzise iirhafu kunye nobhaliso lokusebenza njengomthumeli/umngenis?

Oko kuxhomekeka kwiimeko zakho zobuqu kunye nohlolisiso lobuqu nxaanye neemfuneko zomthetho ezichazwe kwicandelo 59A loMthetho No. 91 Weziko Lerhafu kunye Nokusebenza ka-1964 (Umthetho Werhafu kunye Nokusebenza) kunye nemithetho ethi.

Akekho umntu onokungenisa iimpahla, okanye onokuthumela iimpahla, kwiRiphabliki yoMzantsi Afrika ngaphandle kokuba loo mntu, ngaphandle komhambi, ubhalise njengomthumeli okanye umngenis; yaye ummelwe ligosa elibhalisiweyo, kwimeko yomthumeli okanye yomngenis ongekho kwiRiphabliki.

Ndimele ndiyibhalisele nini ikhowudi yerhafu njengomthumeli/umngenis?

- Ngaphambi kokuba iimpahla zithunyelwe okanye zingeniswe, i-SARS isenokufuna umntu okanye ishishini libe nemvume yaye lifumane inombolo yekhowudi yerhafu ngaphambi kokwenza nawuphi na umsebenzi ochazwe nguMthetho Werhafu kunye Nokusebenza.

Aba bantu balandelayo abaqukwanga kwiifundo zokubhalisa ezifunekayo:

- Umntu, kuquka umhambi, othumela okanye angenise iimpahla apho isimbuku sexabiso simele sichazwe singaphantsi kwee-R150 000 ebudeni bawo nawuphi na unyaka wekhalenda, enoba ezo mpahla zithunyelwe okanye zingeniswe kwinto ethunyelweyo okanye ezingakumbi
- Umntu othumela okanye ongenisa iimpahla ezichazwe phantsi komxholwana werhafu othi 9999.00.10 okanye 9999.00.20 njengoko kuchaziwe kumagqabaza akwiSahluko 99 Socwangciso No.1
- Umntu ongenguye ummi woMzantsi Afrika ongenisa imoto ebhaliswe kwiRiphabliki kwilizwe elingekho kwi-SACU ikuze isetyenziswe ngokubuqu.

Abantu abangaqukwanga kwiifundo zobhaliso basenokusebenzisa ikhowudi ethi 70707070 ngokuxhomekeke kule miba ilandelayo:

- umntu wemvelo
- Ungenisa iimpahla zisetyenziswe kwikhaya, ukungeniswa okanye ukuthunyelwa okwexeshana
- Kuboniswa kwindawo enikelweyo kumthetho wokungenisa okanye kwifomu yokuchaza:
 - » Inombolo yembekiselo yomhlawuli werhafu Yeenkonzo Zerhafu ZoMzantsi Afrika; okanye
 - » Inombolo yoxwebhu lwesazisi YoMzantsi Afrika, kwimeko yommi woMzantsi Afrika okanye kummi osisigxina weRiphabliki, okanye inombolo yoxwebhu lwephasipothi kwimeko yomntu ongenguye ummi woMzantsi Afrika nomhlali osisigxina.

Ukuze ubhalisele ikhowudi kwiziko lerhafu

- Umele uzalise i-DA 185: ifomu Yesicelo: Registration /Licensing of Customs and Excise kweeklayenti, kunye namaxwebhu axhasa i-DA 185; okanye
- Usebenzise Inkqubo Yobhalisa Ye-Elektroniki uze uzalise uhlelo lwe-intanethi lwe-DA185 kunye Namaxwebhu axhasayo afanelekileyo kwi-intanethi.
- Nceda ubhekisele kwiInkqubo Zangaphandle ezilandelayo apha www.sars.gov.za:
 - » Ukubhalisa KwiZiko Lerhafu, Imvume kunye Nenkcuzelo SC-CF-19
 - » Usebenzise Imvume kunye Nobhaliso SE-LR-02

Yintoni ekufuneka uyichaze?

Abarhwebi abangenisa/abathumela iimpahla bamele bangene baze xa kufanelekile bachaze zonke iimpahla Kwiziko Lerhafu. Bamele badlulisele onke amaxwebhu afanelekileyo ezo mpahla (njengamaxwebhu einvoyisi kunye nezothutho njl njl), baze bahlawule uxanduva lokungenisa olusebenzayo, irhafu kunye Nomgangatho Werhafu Edityanisiweyo (VAT) okanye uxanduva lokuthumela kunye nerhafu.

Ziintoni ezingahlawulelwayo/ezihlawulelwayo kwiimfuno zokungena?

Ezi mpahla zilandelayo ezingeniswayo akufuneki zifakwe yaye azifuni ukuthunyelwa komthetho wokungena wokungena ("ukuchaza iziko lerhafu"):

- Iikhonteyina zokwexeshana ezingenileyo
- Umzimba womntu
- Iimpahla ngokulowo loMkhomishani zezexabiso elingenayo intengiselwayo
- Iimpahla ezingeniswe ngaphantsi kwamazwe ehlabathi (oku kukuchaza irhafu)
- Iimpahla zexabiso zeenjongo zoxanduva ezingadluli kwii-R500, yaye akudlawulwa xanduva ngokoCwangciso No. 1 loMthetho Weziko Lerhafu kunye Nokusebenza. Ukukhulula ezi mpahla zingasentla, IFomu DA 306 – ISicelo sokukhulula iimpahla ngokuvumelana necandelo 38(1)(a) loMthetho No. 91 ka-1964 Weziko Lerhafu kunye Nokusebenza, imele igcwaliswe.



Ezi mpahla zilandelayo ezithunyelweyo akufuneki zifakwe yaye akufuneki zithunyelwe kumthetho wokungena ("ukuchaza irhafu"):

- Umzimba womntu
- Iimpahla, ngokulowo loMkhomishani Wenkonzo Yerhafu YoMzantsi Afrika (SARS), azinalo ixabiso lentengiso
- Iimpahla ezingadluli kwixabiso lee-R500 yaye alihlawulwa ixabiso lokuthumela.

Umntu othumela naziphi na iimpahla ekubhekiselwe kuzo ngasentla ufanele ufake isicelo sokukhululwa kwezo mpahla kwifomu ethi DA 306A – Ukuthunyelwa kweempahla ngokuvumelana necandelo 38(3)(a) zifundwe nomthetho 38.03(b) loMthetho No. 91 ka-1964 Weziko Lerhafu kunye Nokusebenza.

Ziziphi iintlobo zoxanduva, kunye neerhafu ezinokuhlululwa kwiimpahla ezingenayo?

- Uxanduva lwerhafu eqhelekileyo
- Uxanduva Olungqalileyo Lokusebenza kwiimpahla ezingenayo zeklasi efanayo okanye uhlobo lweempahla ezenziwe ekuhlaleni
- Uxanduva lwe-Ad Valorem Excise kwiimpahla ezingenayo zeklasi efanayo okanye zohlobo lweempahla ezenziwe ekuhlaleni
- Uxanduva Lokungalahlali kunye Noluchasayo
- Uxanduva lokukhusela
- Irhafu yemeko-bume
- Umgangatho Werhafu Edityanisiweyo (VAT).



*Uxanduva lokungalahlali kunye Noluchasayo lufakwa kwiimpahla ezilahlwa eMzantsi Afrika, kuquka nakwiimpahla ezingenayo ezixhaswa ngemali.

*Uxanduva lokukhusela yirhafu kwiimpahla ebezibanjiwe ebezingena nezibangele umonakalo kumashishini asekuhlaleni.

Kukwakhona Irhafu Yokungena kwiimpahla ezithile njengamatayari, iibhegi zepulasitiki, iiglobhu zokulayita kunye neziselo ezineswekile.

*Kukho Irhafu Yokuthumela Idayimondi ehlawulwa ngumntu onemvume (onelayisensi) njengoko kuchaziwe kuMthetho No. 14 ka-2007 Werhafu (Wolawulo) Yokuthumela Idayimondi, kuxhomekeka kwimilinganiselo ethile yokukhulula kunye nokungahlawuli njengoko kuchaziwe.

Iimpahla ezithintelweyo kunye nezalelweyo

- I-SARS ilawula ezinye izithintelo kunye nezalelo egameni lamasebe karhulumente, amaziko kunye namaqumrhu
- Isalelo sithetha ukuba iimpahla azivumelekanga ukungena okanye ukuphuma eMzantsi Afrika
- Izithintelo kuthetha ukuba iimpahla zivumelekile ukungena okanye ukuphuma eMzantsi Afrika ngaphantsi kweemeko ezithile umz. kufuneka imvume okanye isatifikethi.

Ukuze ubone uluhlu "Prohibited and restricted goods SC-CC-32", tyelela iphepha Iziko Lerhafu le-SARS kwiwebhusayithi ethi www.sars.gov.za.



Qaphela: Abarhwebi kunye nabahambi bamele bazi Umthetho No. 37 Weempahla Zomgunyathi ka-1997, ochaza ukuba iimpahla ezenziwe ngomgangatho ophantsi okanye ezithengiswa phantsi kwenye ibrendi, ngaphandle kwemvume yomnini webrendi, oko kukwaphula umthetho apho umntu yaye/okanye iinkqubo zokwaphula umthetho zinokwenzeka nxamnye nomoni.

Imali eyalelweyo

- Umhambi uvumelekile ukuchaza yaye aphahe ii-R25 000 / ayisikelwanga mda imali yamanye amazwe, enoba uyaphuma okanye uyangena
- Umhambi ufaneele achaze enoba okanye kuye unawo nawaphi na amaphepha emali, igolide, izinto ezigciniwe okanye imali yamanye amazwe; aze avelise nawaphi na amaphepha ebhanki, igolide, securities okanye imali yamanye amazwe anayo kuye
- Amaphepha ebhanki oMzantsi Afrika awasikelwanga mda ukuba umhambi uya / uvela kwilizwe Lendawo Lemali Eqhelekileyo (CMA)
- Abahambi bacetyiswa ukuba baqhagamshela Ibhanki Enguvimba YoMzantsi Afrika ukuze bafumane imvume ngaphambi kokuhamba nemali ukuwela imida yoMzantsi Afrika
- Nangona kungekho salelo esisemthethweni semali onokuyiphatha kwinqwelo-moya, ukuba uya kumazwe ehlabathi umele uchaze imali engaphezu kwee-\$10,000 kwifomu yakho yerhafu, yaye ulungele udliwano-ndlebe neziko lerhafu okanye amagosa omthetho ukuze ucacise ngemali onayo kuwe.

Kwenzeka ntoni xa ndingathobeli iimfuneko zeziko lerhafu?

I-SARS izimisele ekufundiseni yaye nasekwaziseni abarhwebi ngoxanduva lwabo lwerhafu ngeendlela ezahlukeneyo zongenelelelo, ukuze ikuncede ukwazi ukugcina imiba yakho yerhafu ngendlela. Abarhwebi abayr bafunyaniswa bengathobeli baya kuwela phantsi koMthetho No. 91 Welungiselelo Lesohlwayo Leziko Lerhafu kunye Nokusebenza ka-1964, equka isohlwayo, intlawulo okanye ukutshutshiselwa ukwaphula umthetho.



Qaphela: Ukuba uqala ishishini elitsha, kufuneka ubhalise inkampani yakho kwi-Company and Intellectual Property Commission (CIPC) eyayisaziwa ngokuthi CIPRO apha www.cipc.org.za yaye i-SARS ngokuzenzekelayo iya kwenza Irhafu Yomvuzo Yenkampani (CIT) yenombolo yembekiselo yakho. Umntu omele inkampani umele abhalisele i-eFiling ku-SARS ukuze ahlaziye inkcazelo, yaye ashishine nge-elektroniki kunye nendlela efanelekileyo no-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.

Ngenkcazelo engakumbi unako-

- Ukutyelela iphepha Lerhafu kunye Nokusebenza kwiwebhusayithi ye-SARS ethi www.sars.gov.za.
- Ukufowunela SARS Contact Centre
 - Ukufowunela ekuhlaleni, apha 0800 00 7277 (khetha ukhetho 4)
 - Ukuba ufowuna phesheya, apha +27 11 602 2093 (kuphela phakathi kuka-8 kusasa kunye no-4 emva kwemini ngexesha loMzantsi Afrika)