



INTELA YENTELO

ISIQONDISO SENTELA ESIBALULEKILE

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INCWAJANA EYISIQONDISO SENTELO SAMABHIZINISI AMANCANE

Iyini Intela Yentelo?

Intela Yentelo yizintelo, inteliso kanye nentela okungaqondile okubizwa ezimpahleni ezithile ezikhiqizwe kuleli nezingeniswa ezweni, okuyizimpahla ezisetshenziswa eNingizimu Afrika. Umthethonqubo wentelo uhlinzekela ukuba izimpahla ezithile zitheliswe endaweni eseduze nalapho zikhiqizwa khona.

Okuphokophelwe ngokuqoqa imali ngeNtela Yentelo ukwazi ukulekelela uhulumeni ngezimali ukuze amelane nezindleko zezemfundo, ezezindlu, ezempilo, njll. ngokusebenzisa isabiwomali sonyaka. Okunye okuphokophelwe ukusebenzisa intela njengethuluzi lokunciphisa ukusetshenziswa kwemikhiqizo ethile engaba nobungozi ezimpilweni zezakhamizi kanjalo nemvelo. Ngezansi kunohlu lwentelo kanye nenteliso.

1. Izintelo zibizwa emazweni aziwa nge-Southern African Customs Union (SACU), okuyiBotswana, Lesotho, Namibia, Eswatini kanye neNingizimu Afrika. Isilinganisonani esifanayo esisebenze emikhiqizweni ethile yaseNingizimu Afrika sisebenza kuso sonke isifunda se-SACU.

Intelo ethile ibizwa ezintweni ezibalulwe kuNgxenye 2A Yesheduli Nombolo 1 eMthethweni Wokulawulwa Kwempahla Emngceleni kanye neNtelo, 1964, (uMthetho), okuyilezi:

- » Umqombothi kanye nempushana ubhiya owenziwe ngemithombo enokudakayo obudlula ku-3, 5 % isikali ngasinye.
- » Utshwala bamabele (utshwala obenziwe ngamabele abilisiwe okunokudakayo obuphakathi kuka-3 kuya ku-6 % isikali ngasinye)
- » Iwayini kanye ne-Vermouth
 - Amawayini angaxutshiwe (emvelo) kanye nama-vermouth atholakala ngokubiliswa kwamavelo kwamagilebhisi/ijusi yamagilebhisi amasha, abe notshwala obungu-4.5 % ngesikali, kodwa obungeqile ku-16.5 % ngesikali.
 - Amawayini axutshiwe kanye nama-vermouth okutholakala ngokuhlenganiswa kwamawayini namawayini angaxutshiwe (emvelo) kanye ne-vermouth, kuze kube

notshwala obungu-15% isikali ngasinye kodwa bungevi ku-22% isikali ngasinye.

- Amawayini ahlwahlwazayo kanye nama-vermouth okutholakala ngokunyusa ingcindezi emawayinini angaxutshiwe (emvelo) kanye nama-vermouth okungenani abe ku-300kPA uma egcinwe ku-20°C.
- » Ezinye iziphuzo ezibilisiwe (ezenziwe ngezithelo ezibilisiwe (ngaphandle kwamagilebhisi), okusanhlamvu noma uju, okungase kuhlangukanye nezinye iziphuzo. Iziphuzo ezibilisiwe ezingaxutshiwe zivame ukuba nokudakayo okungu-2.5% kuya ku-15% ngesikali ngasinye, bese kuthi uma sezixutshiwe bese ziba nokudakayo okungu-15% kuya ku-23% ngesikali ngasinye).
- » Iziphuzo ezinophuzo oludakanayo (okwenziwe ngamawayini anokudakanayo, okusanhlamvu, izithelo, umoba, izitashi, njll ukuze kwande okudakanayo kube ngu-40% ngesikali ngasinye. Nalobo obenziwe ngokudakanayo okwenziwe ngesithelo esibilisiwe, kwafakwa nokudakanayo ukuze kwenyuke izinga lokudakanayo lisuke ku-15% liye ku-23% ngesikali ngasinye).
- » Imikhiqizo yokusaphethilomu (isibonelo uphethilomu, udizili, umkhiqizoceleni kadizili njll.).
- » Imikhiqizo kagwayi (usikilidi, ugwayi kasikilidi, izigazu, inqawe - i-hubby bubbly, imikhiqizo eshisayo kagwayi njll.).

Intelu ye-Ad Valorem ibizwa enanini lezimpahla kanti lokhu kubizwa ezintweni ezibalulwe kuNgxenywe 2B Yesheduli Nombolo 1 eMthethweni, kubandakanya:

- » Okwe-elekthronikhi kanye nemidlalo
- » Izingubo zokugqoka ezinoboya
- » Izinto zokugcoba neziqholo
- » Iziquhumane nezibhamu
- » Izingcingo ezingamaselula
- » Izimoto

Inteliso yentelo ihlukile ngokwelungu lombuso wamazwe e-SACU.

Izinteliso zentelo ezibizwa eNingizimu Afrika



Inteliso yezinikamandla emikhiqizweni yokusaphethilomu ebizwa ezintweni ezibalulwe kuNgxenywe 5A Yesheduli Nombolo 1 eMthethweni.



Inteliso ye-RAF (isikhwama sezingozi zomgwaqo) emikhiqizweni yokusaphethilomu ebizwa ezintweni ezibalulwe kuNgxenywe 5B Yesheduli Nombolo 1 eMthethweni.



Inteliso Yezemvelo ebizwa ezintweni ezibalulwe Esigabeni esifanele, njengoba kubaluliwe ngezansi, seNngxenye 3 Yesheduli Nombolo 1 eMthethweni. Izigaba yilezi:

- Izinto zokuphatha zocwazi kanye nezikhwama eziyizicaba (Isigaba A Sengxenye 3)
- Ukukhiqizwa kukagesi kusuka emithonjeni engakwazi ukuvuseleleka futhi (Isigaba B Sengxenye 3)
- Izibani zemicu kagesi (Isigaba C Sengxenye 3)
- Ukukhishwa komoya ongolile i-Carbon dioxide (CO2) ezimotweni ezintsha (Isigaba D Sengxenye 3)
- Amasondo (Isigaba E Sengxenye 3)
- Ukukhishwa komoya ongolile i-Carbon dioxide okulingana negesi ye-greenhouse (i-GHG) (Isigaba F Sengxenye 3)



Inteliso Yokukhuthaza Ezempilo ibizwa ezintweni ezibalulwe Esigabeni esifanele, njengoba kubaluliwe ngezansi, Sengxenye 7 Yesheduli Nombolo 1 eMthethweni. Izigaba yilezi:

- Iziphuzo ezinoshukela (Isigaba A Sengxenye 7)
- Izinto zokulungiselela nokukhanyiwe kokwenza iziphuzo ezinoshukela (Isigaba A Sengxenye 7)



inteliso yokukhimpama amadayimane kumadayimane angapholishiwe akhishwe esuka eNingizimu Afrika



Intela yomgibeli wendiza



Inteliso yesikhwama sokunxephezela ukungcoliswa kukawoyela kwamazwe omhlaba International i-Oil Pollution Compensation Fund (IOPCF) Levy

Ukuthola invume/ukubhaliselela Intelu Yentelo

Ngaphambi kokuba namuphi umhwebi asebenze ngezimpahla ezitheliswayo, Isigaba 59A kanye nesigaba 60 kufundwa nemithetho yoMthetho Wokulawulwa Kwempahla Emngceleni kanye Nentelo, udinga ukuba laba bahwebi babhalise noma bathole invume yokukhiqiza noma yokugcina impahla kusigcinampahla, ngokugcwalisa amafomu okufaka isicelo kanye nezithasiselo ezifanele (njengoba kubekiwe emithethweni 59A naku-60) bese uwathumela, ahambisane namadokhumenti asekelayo, aye egatsheni eliseduze Lokulawulwa Kwempahla emngceleni Nentelo.

Ifomu lokubhalisa nokuthola imvume i-Manual Registration and licencing form (DA 185) nezithasiselo ezifanele kanye namadokhumenti asekelayo njengoba ebhaliwe ohlwini, njengokomthetho 59A no-60 woMthetho Wokulawulwa Kwempahla Emngceleni kanye Nentelo.

- » Ifomu lokubhalisa inteliso yokuhambisa ngaphandle amadayimane i-Registration for diamond export levy form (DL185) namadokhumenti asekelayo njengoba esohlwini, ngokwesigaba 2 soMthetho Wenteliso Yokuhambisa ngaphandle Amadayimane i-Diamond Export Levy (Administration) Act wango-2007.
- » Isicelo somsebenzeli sokubhalisela/ukukhansela noma ukushintsha imininingwane ebhaliwe (i-APT101) Yentela Yomgibeli Wendiza, ngokomthetho 47B woMthetho Wokulawulwa Kwempahla Emngceleni kanye Nentelo.
- » Isicelo somsebenzi sokubhalisela/ukukhansela noma ukushintsha imininingwane ebhaliwe (i-APT102) Yentela Yomgibeli Wendiza, ngokomthetho 47B woMthetho Wokulawulwa Kwempahla Emngceleni kanye Nentelo.

Lapho imvume seyitholakele kwase kubhaliswa, uSARS uzothola ukuthi siqinisekiso sini okumele sifakwe ikhasimende.

Izaphulelo kanye nezimali ezibuyayo zentelo nezinteliso

Isheduli Nombolo 6 Yomthetho ibeka izaphulelo nezimali ezibuyayo zezintelo, izinikamandla, izinteliso Zesikhwama Sezingozi Zomgwaqo, zezemvelo kanye nezempilo.

- » Uma imikhiqizo etheliswa isetshenziswe ngokweSheduli ebekiwe Nombolo 6 ngokokuhlinzekela koMthetho, lemikhiqizo enjalo ingase ithole isaphulelo esiyingxenywe noma esigcwele noma imali ebuyayo kuntelo/kunteliso.
- » Ekubhekaneni neminye imikhiqizo, abahwebi bangase badingeke ukuba babhalise njengabasebenzisi bezaphulelo. Isibonelo, uma kungokudakayo okusetshenziselwa imikhiqizo eminingi noma engenabo utshwala, ukubhalisa kudingeka ngokwento efanele isaphulelo yeSheduli Nombolo 6..

Imibhalo evamile ekuSheduli Nombolo 6 ibeka ngokusobala ukuthi yikuphi okungabhaliswa njengoba kubekiwe emthethweni 59A woMthetho wezimpahla ezitholwe ngaphansi kwentelo yesaphulelo noma yemali ebuyiswa, ngokwanoma yiyiphi impahla Yesheduli.

Kwenzekani uma ungathobeli izidingo zentelo?

- » Kuzobizwa izinhlawulo ngokoMthetho.
- » Ukuqoqwa kwezintelo, izinteliso kanye nenzalo okusilele.
- » Kweminye imikhiqizo ethile, ilungelo lokugcina impahla esakweleta (uSARS agcine impahla kuze kube ukuthi isikweletu sesikhokhwe sonke) lingasebenza ezintweni ezifana nemishini kanye nezinsizakusebenza.

Ngolwazi olwengeziwe, ungenza lokhu –

- » Vakashela ikhasi lamabhizinisi amancane bese ubheka ekhasini elikhuluma ngabahwebi nabahambeli.
- » Kungenjalo, vakashela ikhasi Lokulawulwa Kwempahla Emngceleni kanye Nentelo bese ukhetha Excise ngaphansi kwemenyu ye-Customs and Excise Menu kusizindalwazi sakwaSARS ku www.sars.gov.za.

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