



Travellers Leaflet

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Khuyini okufuze uyiveze?

Nanyana ngubani ongena namkha ophuma eRephabliki yeSewula Afrika kufuze ahlathulule ngokutjhaphulukileko izinto ezilandelako:

- Yoke ipahla (kuhlanganise nepahla yomunye umuntu) esemntwini loyo namkha ayiphetheko ethengiweko namkha efunyenwe ngaphetjheya namkha elethwe ngomkhumbi, ngekoloyi namkha evela esitolo esithengisa ipahla kodwana akhenge kubhadelwe umthelo; ipahla eyenziwe kabutjha, namkha elungisiweko, nakafikako.
- Ipahla ekhandelweko namkha ebekelwe umkhawulo ngaphasi komthetho othileko
- Ipahla ebekufuze ivezwe ngaphambi kobabana iphume eRephabliki.

Ngaphambi kobana iphume, yoke ipahla ephethwe mkhambi afuna ukuphuma nayo eRephabliki ehlanganisa ipahla le:

- Ayiphathele omunye umuntu
- Eenziwe kabutjha, namkha elungisiweko
- Ekhandelweko, ebekwelwe umkhawulo namkha elawulwako ngaphasi komthetho othileko
- Ipahla angena nayo okwesikhatjhana eRephabliki, ebekufuze ayiveze nakangenako eRephabliki.

Abakhambi kufuze nabakhonjelwa Mphathi wezeMithelo, bamnikele amaphepha apheleleko wepahla njengama-invoyisi, amaphepha wesithuthi, ubufakazi bokuthi ipahla ithengiwe, incwadi egunyazako namaphemithi athileko wepahla leyo. Ukungezelela kilokho, abakhambi ngokuzeleko kufuze baphendule imibizo ebuzwa mphathi loyo, kufuze bayiveze begodu bayivule bona ihlolwe njengombama balayelwa mphathi begodu kufuze babhadele imali nomthelo ofunekako nangabe lokho kungokomthetho.

Ngisiphi isibonelelo semithelo okungathlogeki usibhadelele?

Isibonelelo sepahla yomuntu mathupha namkha yezinto ezizokulahlwa ebeziphethe isipho njengombana ifakwe emthwaleni womkhambi iyavezwa sisakhamuzi senarheni nemntwini ongasisisakhamuzi seRephabliki.

Ipahla nanzi ezingeniswako zivezwa bakhambi emithwalenabo bangatjhatjhululwa ekubhadeleni umthelo ofunekako nomThelo Ongezelelweko i-Value-Added Tax (VAT):

- Ipahla etja namkha esebenzileko yenani elingadluli iR5 000 emntwini ngamunye
- Iwayini elingadluli amalitha ama-2 emntwini ngamunye
- Iinselo zempirithi nomunye umhlobo wotjwala, yenani elingadluli ilitha e-1 emntwini ngamunye
- Namagwayi ayi-20 / amagwayi ayi-200 womuntu ngamunye
- Amagwayi amagremu ayi-250 namkha ipeyipu yogwayi yomuntu ngamunye
- Amakha angadluli amamililitha ayi-50 nomhlobo wamakha abizwa ngokuthi yi-eau de toilette ongadluli amamililitha ayi-250 emntwini ngamunye.

Iwayini, iinselo zempirithi nomunye umhlobo wotjwala, iinthako zogwayi namakha ezingeniswa ngobudisi esikhulume ngabo ngehla kufuze zibhadelwe ngokwefuneko eHlelweni Nombolo1 (“umThelo”) ku-Customs and Excise Act No.91 ka-1964. Ipahla ekukhulunywe ngayo le kanengi ibizwa ngokuthi esetjenzisako namkha ipahla yezinga eliphezulu begodu inani lomthelayo lingabaphezulu nangabe isilinganiso esiphethwe bakhambi singehla kwalesi ekukhulunywe ngaso, nakunjalo kufuze abhadele inani lelo begodu abhadelela umthelo wokungenisa wenani elifunwa mthetho.

Ngitjho nanyana nayithengwakho umuntu loyo akhenge abhadelayo nakayithengako, isibonelelo sokuyitjhaphulula siyatlhogeka nawufikako.

Tjheja: Isibonelelo okungathlogeki ubhadele umthelo kiso esisebenza epahleni etja nesebenzileko yenani eliyi-R5000 umuntu ngamunye, siyasebenza nesibonelelweni somthelo ongeziweko wesibonelelelo okungathlogeki ubhadele umthelo epahleni ethengisiwako.

Ingangani imali yokuhlola?

- Nangabe unezinto zakho ezifika ku-R5 000 yesibonelelo ekubhadeleni umthelo kodwana zingadluli imali engaba yi-20 000– mhlamunye ungakhetha ukubhadela amaphesenti ayi-20 ngaphandle kwe-VAT kunokobana utjhaphulule ipahla ngenani lomthelo otlolwe ku-Schedule No. 1 (“umthelo”) yoMthetho wemithelo yepahla yeenarheni zangaphandle newepahla yangenarheni i-Customs and Excise Act Nombolo 91 we 1964



- Iphahla yenani le-R20 000 elivunyelweko lokuhlola, ukubhadela imisebenzi umthelo ongeniswako ne-VAT ngokuvumelana nehlathululo ye-Harmonised System nobujamo bephala.

Ubujamo besibonelelo:

- Umthelo okungathogeki uwubhadele wephala etja namkha esebenzileko uvunyelwe kwaphela kanye emntwini ngamunye hlangana nesikhathi samalanga ama-30, alandelwe kungabi khona okungadluli emairini ayi-48 eSewula Afrika
- Imali yokuhlola ivumeleke kwaphela Phakathi namalanga ayi-30 begodu akukafuzi isebenze epahleni engeniswa mumuntu obuyako ngemva kokungabi khona ngemva kwama-iri angaphasi kwayi-48
- Isibonelelo somthelo okungathogeki uwubhadele malungana newayini, ama-spiriti neminye imihlobo yotjwala, ugwayi namkha zivunyelwe kanye phakathi namalanga ayi-30, alandelwe kungabi khona okungadluli emairini ayi-48 eSewula Afrika
- Iphahla kufuze ikhambisane nemithwalo
- Isibonelelo segwayi notjwala akukafuzi sinikelwe abantu abangaphasi kweminyaka eyi-18.

Kuthiwani ngezinto ezenziwe ngezandla?

- Abakhambi bangangenisa izinto ezenziwe ngezandla zesikhumba, isigodo, iplastiki, amatje namkha irhalasi elifika kumagremu ayi-25 ezithengelwe ukwenza irhwebo ngaphandle kokubhadela isibobho namkha umthelo.

Kuthiwani ngephala oyingenisako engekhe ihlale isikhathi eside?

Kungenzeka ubawe bona ukhiphe idiphozithi bona ubhadele umthelo namkha i-VAT epahleni edurako. Imalakhokuzobuyiselwa ngemva kokuqinisekiswa ukuthi ipahla leyo uyikhiphile enarheni.

Nawufuna i-Customs external Policy Traveller Processing SC-PA-01-11 vakatjhela ikhasi le-Customs kuzinzolwazi ye-SARS ku- www.sars.gov.za.

Iphahla 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 "Prohibited and restricted goods SC-CC-32", vakatjhela ikhasi leMithetho Yabarhwebi ye- SARS kuzinzolwazi ye-SARS ku-www.sars.gov.za.

Tjheja: Abarhwebi nabakhambi kufuze bazi ngomThetho weZinto Zomdubulo i-Counterfeit Goods Act Nombolo 37 we 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.

I-Southern African Customs Union (SACU)

linarha eziwela ngaphasi kwe-South African Customs Union (SACU) yiLesotho, yiNamibia, yiSewula Afrika, yiBotswana ne-Eswatini.

Abakhambi eenarheni ezimalunga we-SACU akukafuzi babhadele umthelo ojayekekileko begodu akukafuzi babhadele i-VAT epahleni engaba yi-R5 000.

Ngingayitlolisela nini ikhowudi yebhizinisi?

- Ngaphambi kobana ipahla ingeniswe namkha iphume, i-SARS kungenzeka izokufuna umuntu namkha ibhizinisi itloliswe ngokomthetho namkha igunyazwe ngaphambi kobana yenze nanyana ngimuphi umsebenzi onqotjhiswa yi-Act.
- Umuntu, kuhlangele nomkhambi, ongenisa namkha okhambisa ipahla inani layo elifunekako lingaphasi kwe-R150 000 hlangana nekhalela yomnyaka loyo ayifakwa eemfunekweni zokutlolisa.

Umuntu ongakafakwa eemfunekweni ezingokomthetho angasebenzisa ikhowudi ethi 70707070 ebujamweni napu obulandelayo:

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

Indlela yokutlolisela ikhowudi yebhizinisi

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

Ukubuyiswa komthelo komuntu ovakatjhileko othenge okuthileko

UmThelo Ongezelelweko (VAT) yenani le-15% iyadoswa nawuthenga ipahla ethileko eSewula Afrika. Abantu abavakatjhileko namkha abavakatjhi abavela ngaphetjheya nabeza eSewula Afrika bangafaka isibawo sokuthi nabaphumako bafumane imbuyiselo ye-VAT ebhadelweko. Ama-invoyisi womthelo/ubufakazi bokuthenga begodu ipahla leyo kufuze bayiveze nasele kuhlolwa izinto ngaphambi kobana baphume.

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 Nombolo 91 we 1964, ehlanganisa amakonyana wesikolodo, ihlawulo, namkha ukumangalelwa ngebanga lobugebengu.

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Imininingwana engeziweko ingafumaneka ku-

- Vakathjela i-Customs and Excise ephajini lezinolwazi ye-SARS ku-www.sars.gov.za.
- Dosela SARS Contact Centre
 - o Nawudosa useSewula Afrika, betha i-0800 00 7277
 - o Nawudosa ukenye inarha, behta u +27 11 602 2093 (ngo-8 ekuseni ukuya ku-4 ntambama kwaphela ngesikhathi seSewula Afrika).