



# Travellers Leaflet

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## Yini okumele uyidalule?

Noma ubani ongenayo noma ophumayo eRiphabhulikhi yaseNingizimu Afrika kumele adalule konke angagodli lutho:

- Zonke izimpahla (kubandakanya nezimpahla zomunye umuntu) eziphethwe nguye noma ezikuye ezathengwa noma ezatholakala phesheya noma kunoma imuphi umkhumbi, imoto noma nakusiphi isitolo esidayisa izimpahla ezingakhokhelwanga intela; ezenziwa kabusha, zenziwe ngendlela ethile noma zalungiswa phesheya, uma efika.
- Izimpahla ezingavunyelwe umthetho, ezithitshelwe ngumthetho noma ezilawulwa ngaphansi kwanoma imuphi umthetho
- Izimpahla okwakumele zidalulwe ngaphambi kokuhamba kuRiphabhulikhi.

Ngaphambi kokuhamba, zonke izimpahla umhambi afuna ukuziphatha eke nazo imingcele yeRiphabhulikhi, kubandakanya izimpahla:

- Oziphathele omunye umuntu;
- Eziyolungiswa kabusha, zenziwe ngendlela ethile noma zilungiswe phesheya
- Ezingavunyelwe, ezithitshelwe ngumthetho noma ezilawulwa ngaphansi kwanoma imuphi umthetho
- Izimpahla umuntu, lo obengene kuRiphabhulikhi isikhashana, obekumele azidalule uma engena kuRiphabhulikhi.

Abahambi kumele, uma isiSebenzi soMnyango wokuThelisa sicela, bahlinzeke isisebenzi lesi ngemininingwane ephelele mayelana nezimpahla lezo ezifana nama-invoisi, amadokhumenti ezithuthi, ubufakazi bokuthi abakhiqizi bakhokhelwe, incwadi egunyazayo kanye nazo zonke izimvume ezisebenzayo ezimpahleni ezifana nalezi. Okunye, abahambi kumele baphendule imibuzo abayibuzwayo yonke nangokwethembeka, uma isisebenzi sidinga ukuthi benze kanjalo, baphinde bakhophe futhi bavule izimpahla lezo ukuze zihlolwe isisebenzi lesi, futhi bazokhokha izintela ngokuhlolwa okwenziwe isisebenzi lesi, uma zikhona.

## Yikuphi okuvunyelwe okungatheliswa?

Okuvunyelwe okungatheliswa kusebenza ezimpahleni ozozebenzisa wena noma ozozichitha njengezipho ezimpahleni ezihamba nesihambi ezidalulwe izakhamuzi ezibuyayo noma labo abangezona izakhamuzi abahambele iRiphabhulikhi.

Lezi zimpahla ezingenisiwe ezweni ezidalulwe abahambi ezikhwameni zabo abaziphethe zingase zixolelwe ekukhokheni intela yokungenisa impahla ezweni kanye neNtelantengo (VAT):

- Izimpahla ezintsha noma esezike zasetshenziswa zenani elingevile ku-R5 000 umuntu ngamunye
- Iwayini elingevile emalitheni amabili umuntu ngamunye
- Iziphuzo ezinophuzo oludakayo noma utshwala, bungadluli elitheni elilodwa umuntu ngamunye
- Ugwayi ongevile kongama-200 kanye nezigazu ezingevile kwezingama-20 umuntu ngamunye
- Ugwayi ongama-250 g noma ugwayi wenqwawe umuntu ngamunye
- Iziquholo ezingevile ku-50 ml kanye nesiquholo esaziwa nge-eau de toilette esingevile ku-250 ml umuntu ngamunye.

Iwayini, iziphuzo ezinophuzo oludakayo kanye notshwala, imikhiqizo kagwayi kanye neziqholo okungeniswe ezweni okwevile esilinganisweni esibekiwe kumele zidluliswe ngamanani entela abekiwe kuSheduli No.1 ("Itherifi") eMthethweni weNtela yempahla engenayo nephumayo, uMthetho Nombolo 91 yowezi-1964. Lezi zimpahla ezibalulwe ngenhla zivamise ukubizwa ngezimpahla ezisetshenziswa umuntu noma izimpahla zobucebi kanti inani lentela lingaba phezulu kakhulu uma abahambi bengaphatha okungaphezulu kwezilinganiswe ezibekiwe kanti kungadingeka ukuthi zidluliswe lezo zimpahla ngokuthi bakhokhe amanani entela abekiwe ngokwezinhlawulo zamatherifi.

Ngisho noma ngabe izimpahla zithengwe esitolo sangaphakathi esingakhokhisi intela, imvume yokungakhokhisa intela iyasebenza uma ufika.

**Qaphela:** Okuvunyelwe okungatheliswa okusebenza ezimpahleni ezintsha nesezike zasetshenziswa ezingafinyelela ku-R 5000 umuntu ngamunye, kuyasebenza ngaphezu kwezimpahla ezivunyelwe ezingatheliswa eziyizimpahla ezisetshenziswa abantu.

## Lithini inani elingaguquki lokuhlola kwezivumelekile?

- Uma unezimpahla ezidlula u-R5 000 ovunyelwe wempahla engatheliswa kodwa zingadluli ku-R20 000, ungakhetha ukukhokha intela yoMnyango wokuThelisa ngenani elingaguquki elingu-20% bese



ulengiselwa i-VAT esikhundleni sokuthi udlulise izimpahla ngamanani entela abekiwe kuSheduli Nombolo 1 (“itherifi”) eMthethweni weNtela yempahla engenayo nephumayo, uMthetho Nombolo 91 yowezi-1964.

- Izimpahla ezidlulile enanini elingu-R20 000 emkhawulweni wokuhlolwa kwenani elingaguquki zikhokha intela yokungenisa impahla kanye nentelantengo i-VAT ngokuhambisana nencazelo ye-Harmonised System kanye nesimo semvelaphi yalezo zimpahla.

#### **Imibandela yokuvunyelwe okungatheliswa:**

- Okuvumelekile okungatheliswa okumayelana nezimpahla ezintsha noma esezike zasetshenziswa kuvumeleke kanye kuphela kumuntu ngamunye ezinsukwini ezingama-30, emva kokungabikho eNingizimu Afrika amahora angama-48 noma ngaphansi
- Okuvunyelwe okuhlolwa ngesilinganisonani elingaguquki kuvumeleke ngesikhathi sezinsuku ezingama-30 kanti futhi akumele kusebenze ezimpahleni ezingeniswe ezweni umuntu obuye ngaphandle ngaphansi kwamahora angama-48
- Okuvumelekile okungatheliswa mayelana newayini, iziphuzo ezinophuzo oludakayo kanye notshwala, imikhiqizo kagwayi kanye neziqhulo kuvumeleke kanye kuphela kumuntu ngamunye ezinsukwini ezingama-30, emva kokungabikho eNingizimu Afrika amahora angama-48 noma ngaphansi
- Izimpahla kumele ziphathwe njengomthwalo ohamba nomuntu
- Imvume kagwayi noma utshwala ayisebenzi kwabangaphansi kweminyaka engu-18 yobudala.

#### **Kuthiwani ngezinto ezenziwe ngesandla?**

- Abahambi bavumelekile ukungenisa izinto ezenziwe ngesandla ezenziwe ngesikhumba, ukhuni, ucwazi noma ingilazi okuyisisindo esingu-25kg ukuze bazidayise ngaphandle kokukhokha intela yezimpahla noma ukutheliswa.

#### **Kuthiwani ngezimpahla ezingena okwesikhashana?**

Kungase kudingeke ukuthi kube nemali oyidiphozithayo njengesibambiso ukuze kukhokhelwe intela engase ibizwe noma i-VAT ezimpahla ezithile ezingeniswe ezweni okwesikhashana. Imali ekubuyelayo izokhokhwa emva kokuthi izimpahla seziqinisekisiwe ukuthi seziphumile ezweni.

Ukuze uthole Inqubomgomo yangaphandle yoMnyango wokuThelisa yokungenisa abahambi i-Traveller Processing SC-PA-01-11 sicela uvakashele ikhasi loMnyango wokuThelisa kusizindalwazi sakwa-SARS ku [www.sars.gov.za](http://www.sars.gov.za)

#### **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 imvume noma isitifiketi.

Ukuze uthole uhla lwezimpahla ezingavunyelwe nezithitshelwe umthetho ezaziwa nge-“Prohibited and restricted goods SC-CC-32”, vakashela ikhasi loMnyango wokuThelisa wakwa-SARS kusizindalwazi sakwa-SARS ku [www.sars.gov.za](http://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 apathe imali engango-R25 000 / noma kungaba imali engakanani emalini yangaphandle, noma uyaphuma noma uyangena.
- Umhambi kuzomele adalule ukuthi ngabe uyiphethe yini noma cha imali eyiphepha, igolide, izinto eziyizibambiso noma imali yakwamanye amazwe
- Imali engamaphepha yaseNingizimu Afrika ayinawo umkhawulo uma umhambi eya / ebuya ezweni eliseNdaweni enoHlobomali oluFanayo (CMA)
- Abahambi bayelulekwa ukuba baxhumane neBhangengodla laseNingizimu Afrika ukuze bathole imvume 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.

## Southern African Customs Union (SACU)

Amazwe angena ngaphansi kwe-South African Customs Union (SACU) yiLesotho, Namibia, iNingizimu Afrika, Botswana ne-Eswatini.

Abahambi abavela emazweni angamalungu e-SACU abayikhokhi intela yoMnyango wokuThelisa kanti futhi banelungelo lokuxolelwa ku-VAT ezimpahleni ezifinyelela ku-R5 000.

### Ngiyibhalisela nini ikhodi yasemnyango wokuthelisa?

- 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
- Umuntu, kubandakanya umhambi, ongenisa noma othelekisa izimpahla ezinenani okumele ukuba zidalulwe zingaphansi kuka-R150 000 noma inini onyakeni akangeni kulaba okudingeka ukuba babhalise ngokusemthethweni.

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

- Ungumuntu nje ngokwemvelo
- Ungenisa izimpahla goba 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 ugcwalise 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 ugcwalisa iveshini yaku-inthanethi ye-DA185 kanye namanye amadokhumenti ahambisana nefomu laku-inthanethi.
- Sicela ubheke kuzinqubomgomo zangaphandle i-External Policies kusizindalwazi [www.sars.gov.za](http://www.sars.gov.za)
  - Customs Registration, Licensing and Designation SC-CF-19
  - Excise Licensing and Registration SE-LR-02.

### Ukubuyiswa kwentela kokuthengwe yizivakashi

Uhlawuliswa intelantengo (VAT) kusilinganisonani esingu-15% ekuthengweni kwezimpahla eziningi eNingizimu Afrika. Abavakashi nabavakashi bamazwe angaphandle abeze eNingizimu Afrika bangafaka isicelo ezindaweni abasuka kuzo ukuze bathole imali ebuyayo ye-VAT. Ama-invoyisi entela/ubufakazi benkokhelo bezimpahla ezithengiwe kanye nezimpahla kumele zizithwe zizohlolwa uma seziphuma.

### Kwenzekani uma ungathobeli nezidingo zoMnyango wokuThelisa?

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

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Ngolwazi olwengeziwe ungenza lokhu –

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