



# Travellers Leaflet

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## Yini lodzinga kuyidzalula?

Nanoma ngumuphi umuntu lohambako longena noma lophuma eRiphabhliki yaseNingizimu Afrika ufanele kutsi adzalwe ngekungafihli lutfo:

- Yonkhe imphahla (kufaka ekhatsi imphahla yalomunye umuntu) layiphetse layitsengile noma-ke layitfole kulelinye live noma lesemkhunjini, emotweni noma kusiphi sitolo lesitsengisa imphahla lesengakakhokhelwa umtselo; lebeyakhiwa kabusha, yendluliswa noma lebeyilungiswa, nayifika.
- Imphahla lengakavunyelwa lenemkhawulo noma lelawulwako ngaphasi kwanoma ngumuphi umtsetfo
- Imphahla lebeyidzingeke kutsi idzalulwe ngembi kwekutsi iphume eNingizimu Afrika.

Ngembi kwekubamba, yonkhe imphahla bahambi labahamba nayo bewele iminyele yeRiphabhliki, kufaka ekhatsi imphahla le:

- Phatselwe lomunye umuntu
- Yekwakhiwa kabusha, leyendluliswako noma leyolungiswa kulelinye live
- Ngakavunyelwa lenemkhawulo noma lelawulwako ngaphasi kwanoma ngumuphi umtsetfo
- Imphahla umuntu, longene eRiphabhliki kwesikhashana, wadzingeka kutsi ayidzalule uma angena eRiphabhliki.

Bahambi bafanele kutsi, uma bachelwa Sikhulu Setemtseto Wokuphuma Nekungena KweMphahla, banike lesikhulu imininingwane lephelele laphatselene nalemphahla njengema-inivoyisi, emadokhumenti esitfutsi, bafakazi bekukhokhela umtfulinsita, incwadzi yeligunya nanoma nguyiphi imvume laphetselene nalemphahla. Lokunye, bahambi bafanele kutsi baphendvule ngalokuphelele nangeliciniso yonkhe imibuto labatawuyibutwa sikhulu futsi, uma bachelwa nguleso sikhulu kutsi bente njalo, bakhipe futsi bavule leyo mphahla kutsi ihlolwe sikhulu, futsi bawukhokha umtselo wemphahla nemtseto leholwe nguleso sikhulu, uma ngabe sikhona.

## Ngukuphi lokuvunyelwe longakukhokheli umtselo wemphahla?

Lokuvunyelwe longakukhokheli umtselo wemphahla tintfo letingetakho lotisebentisela wena noma letawuphiwa bantfu njengetipho letisesikhwameni semhambi lophekelelako ledzalulwe ngumhlali lobuyako noma-ke longasiye umhlali lovakashele eRiphabhliki.

Lemphahla lelandzelako lebuya kulelinye live ledzalulwe bahambi lesemitfwalweni yabo lephekelelako ingacolelwa ingakhokhiswa umtselo wasesikhumulweni setindizamshini kanye Umtseto Wemphahla Welinani Lelengetiwe (i-VAT)

- Imphahla lensha noma leseyesetjentisiwe yesamba selinani lelendlula-R5 000 umuntu amunye
- Liwayini lelingendluli emalitha la-2 umuntu amunye
- Tinatfo tabogologo naletinye tetjwala, letingendluli liitha li-1 umuntu ngamunye
- Ligwayi (bosikilidi) lelingendluli labange-200 netigazo letingendluli letinge-20 umuntu amunye
- Ligwayi (sikilidi) lelinge-250 g neligwayi lelipi umuntu amunye
- Emakha langendluli-50 ml kanye nemakha e-eau de toilette lengendluli-250 ml umuntu amunye.

Liwayini, bogologo naletinye tinatfo tetjwala, imikhicito yeligwayi neyemakha lengetulu kwelinani lelibekiwe kufanele kutsi kukhokhelwe ngekweilinganiso semtseto wemphahla lobekiwe kuShejuli No.1 ("Ematharifu") yeMtsetfo Wetekutseliswa Kwepuphuma Nekungena Kwemphahla Eveni No.91 wanga-1964. Lemphahla leshwi ngalokwetayelekile ibitwa ngekutsi yimphahla ledliwako noma yimphahla yekutijabulisa futsi silinganiso semtseto wemphahla singaba setulu kakhulu uma ngabe bahambi beca lizinga lelibekiwe ngetulu futsi bafanele kutsi bawukhokhe lowo mtseto wemphahla ngekweilinganiso semtseto wemphahla lobekiwe kumatharifu.

Ngisho noma ngabe imphahla itsengwe esitolo sekungena lesingakhokhisi umtselo, umtseto wemphahla lovumelekile uyakhokhwa ekufikeni kwakho.

**Caphela:** Umtseto wemphahla lovumelekile lokhokhelwa imphahla lensha noma lesebentile yelinani le-R5000 umuntu amunye, uyakhokhiswa ngetulu kwemtseto lovumelekile lokhokhelwa tintfo letidliwako.

## Yini linani lemtseto wakho lovumelekile lelingagucuki?

- Uma ngabe unemphahla lengetulu kwe-R5 000 lengakhokhelwa umtselo lovumelekile kepha lendluli-R20 000, ungakhetsa kukhokha umtselo wemphahla ngesilinganiso semtseto lophelele longaphasi kwe-20% (silinganiso lesingagucuki) lengakhokhelwa i-VAT esikhundleni sekukhokhela imphahla ngesilinganiso semtseto wemphahla lobekiwe kuShejuli No. 1 ("ematharifu") kuMtsetfo weTekutseliswa Kwepuphuma Nekungena Kwemphahla Eveni No.91 wanga-1964



- Imphahla lengetulu kwemkhawulo wesilinganiso lesingagucuki se-R20 000, ikhokhelwa umtselo wemphahla lebuya kulelinye live kanye ne-VAT ngekuhambisana nenchazelo kanye nesimo sekusungula semphahla seNchubo Yekuhlanganisa.

#### **Timo talokuvunyelwe lokungakhokhelwa umtselo wemphahla:**

- Lokuvunyelwe lokungakhokhiswa umtselo lokuphatselene nemphahla lensha noma lesetentisiwe kuvumeleke kanye umuntu munye kungakapheli sikhatsi lesingemalanga lange-30, ngemuva kwekungabi khona eNgingizimu Afrika ema-awa langekho ngaphasi kwalange-48
- Lokuvunyiwe kweluhlolo lwesilinganiso lesingagucuki kuvumeleke kuphela ngesikhatsi semalanga lange-30 futsi angeke kusebente emphahleni letsengwe bantfu kulelinye live babuya eveni labo ngemuva kwekungabi khona sikhatsi lesingaphasi kwema-awa lange-48
- Lokuvunyelwe lokungakhokhelwa umtselo lokuphatselene neliwayini, bogologo kanye naletinye tinatfo tetjwala njengemikhicito yeligwayi nemakha kuvumeleke kanye umuntu ngamunye ngesikhatsi semalanga lange-30, ngemuva kwekungabi khona eNgingizimu Afrika ema-awa langekho ngaphasi kwalange-48
- Lemphahla ifanele kutsi yetfwalwe njengemfwalo lophekelelelwako
- Lokuvunyelwe kweligwayi noma tinatfo tetjwala akusebenti kubantfu labangaphasi kweminyaka le-18 budzala.

#### **Kwentekani ngetinfo letakhiwe ngetandla?**

- Bahambi bangangenisa lokuchamuka kulelinye live tintfo letakhiwe ngesandla ngesikhumba, ngelugodvo, ngeplastici, ngelitje noma ngengilazi lokungefika ku-25kg kwetinhloso tekutsengisa ngaphandle kwekukhokha umtselo wemphahla noma umtselo.

#### **Kwentekani ngemphahla lengena kwesikhashana?**

Kungadzingeka kutsi ufake imali lengukheshi njengesibambiso sesivikelo sekukhokha umtselo wemphahla lokungenteka ukhokhiswe noma i-VAT etintfweni letitsite letibuya kulelinye live kwesikhashana. Utawubuyiselwa imali yakho ngemuva kwesiciniseko sekutsi lemphahla seyiphumile kulelive.

Kute utfole luhlu lwe Customs external Policy Traveller Processing SC-PA-01-11 vakashela likhasi Letekuphuma Nekungena Kwemphahla kuwebhusayithi yaka- [www.sars.gov.za](http://www.sars.gov.za).

#### **Imphahla langakavunyelwa nalebekelwe umkhawulo**

- I-SARS ibeka imikhawulo nekungavunyelwa lokutsite egameni lematiko ahulumende lamanyenti, tikhungo knaye nemitimba
- Kungavunyelwa kusho kutsi imphahla ayikavunyelwa kutsi ingene noma iphume eNgingizimu Afrika
- Kubekelwa umkhawulo kusho kutsi imphahla ivumelekile kungena nekuphuma eNgingizimu Afrika ngaphasi kwetimo letitsite sib. kudzingeka imvume noma sitifiketi.

Kute utfole luhlu lwe “Prohibited and restricted goods SC-CC-32” langakavumeleki nalenemkhawulo”, vakashela likhasi Letekuphuma Nekungena Kwemphahla kuwebhusayithi yaka- [www.sars.gov.za](http://www.sars.gov.za).

**Caphela:** Bahwebi nebahambi bafanele kutsi bacaphele Umtsetfo Wemphahlambumbulu No. 37 of 1997, lotsi imphahla lenelizinga lelingasilihle leyentiwa noma letsengiswa ngaphasi kwalenye ibhrendi, ngaphandle kweligunya lebanikati baleyo bhrendi, kulicala kantsi futsi kwenta loko kungabangela kutsi leso sigilamkhuba lesente loko singatsatselwa tinyatselo temtsetfo.

#### **Imkhawulo yemali lengukheshi**

- Umhambi uvumelekile kudzalula nekuhamba nelinanikhulu lemali yangaphandle lenge-R25 000 / imali yangaphandle lete umkhawulo, kungaba uyangena noma uyaphuma.
- Umhambi utawudzalula kutsi unayo noma ute imali lengemaphepha, ligolide, tibambiso temali yangaphandle; aphindze futsi akhiphe nanoma nguyiphi imali lengemaphepha, ligolide, tibambiso noma imali yangaphandle layiphetse
- Imali lengemaphepha yaseNgingizimu Afrika ite umkhawulo uma ngabe lomhambi uya / ubuya eveni lelingekhatsi kweNdzawo Yeluhlobomali Lolufananako (i-CMA)
- Bahambi bafanele kutsi batsintse Libhangesilulu laseNgingizimu Afrika kute kutsi batfole imvume yekuhamba nemali lengukheshi bewele nayo iminyele yeNgingizimu Afrika
- Nanoma-nje kute umkhawulo wekwemtsetfo wekutsi ngumalini imali longahamba nayo ngendizamshini, uma ngabe uya emaveni ufanele kutsi udzalule imali lengetulu kwe-**\$10,000** emafomini akho etekuphuma nekungena, futsi ulungele inkhulumiswano luhlolo lengaba khona nebetekuphuma nekungena noma betekucinisekisa kulandzelwa kwemtsetfo kute uchaze ngalemali lonayo.

## Southern African Customs Union (SACU)

Emave langaphasi kweNhlngano i-Southern African Customs Union (ku-SACU) yiLesotho, iNamibia, iNingizimu Afrika, iBotswana ne-Eswatini.

Bahambi lababuya emaveni langemalunga e-SACU abawukhokhi umtelo wekuphuma nekungena kwemphahla futsi akakhokhiswa i- VAT emphahleni yelinani le-R5 000.

### Ngikubhalisela nini kutfolala ikhodi yetekuphuma nekungena kwemphahla?

- Ngembi kwekutsi imphahla itfunyelwe noma ingeniswe eveni, i-SARS ingadzinga kutsi umuntfu noma sikhungo sibhalise ngalokusemtsetfweni noma sitfole ilayisense ngembi kwekuenta nanoma ngumuphi umsebenzi lolawula nguMtsetfo
- Umuntfu, kufaka ekhatsi umhambi, lotfumela noma longenisa imphahla levela kulelinye live lenelinani selilonkhe lelifanele kutsi lidzalulwe lingaphasi kwe-R150 000 ngemnyaka wekhalenda ayifakwa kutidzingo tekubhalisa letisemtsetfweni.

Bantfu labangafakwa kutizingo tekubhalisa ngekwemtsetfo bangasebentisa lekhodi yekubhalisa-70707070 ngekuya ngaletimo letilandzelako:

- Ungumuntfu mbamba ngekwemvelo
- Ungenisa lempahla kute kutsi atisebentisele yona ekhaya, uyitsengisela lamanye emave kwesikhashana noma uyitsengisela lamanye emave.
- Uvela emkhakheni lobekwe efomini lakhe lekungena noma lekudzalula:
  - Inombolo yemkhokhimselo yekutsela yeteMalingena TaseNingizimu Afrika; noma
  - Inombolo yamatisi waseNingizimu Afrika, uma ngabe usakhamuti saseNingizimu Afrika noma sakhamuti salomphele saseNingizimu Afrika, noma inombolo yepasipoti lapho khona umuntfu uma angasiso sakhamuti saseNingizimu Afrika nanoma futsi angasiso sakhamuti salomphele.

### Kubhalisela ikhodi yetekuphuma nekungena kwemphahla

- Ufanele kutsi ugcwalise lifomu i-DA 185: Lifomu lekufaka sicelo: Registration /Licensing of Customs and Excise yemaklayenti eTekuphuma Nekungena Kwemphahla Nemtelo kwemaklayenti, kanye neseleko lesifanele lesesekelako ku-DA 185; noma
- Sebentisa Inchubo Yekubhalisa Yekwe-elethroniki bese ugcwalisa luhlobo lwelifomu i-DA185 ku-inthanethi kanye neSeleko lesifanele lesiku-inthanethi.
- Ucelwa kutsi ubuke leTinchubomgomo Letingaphandle letilandzelako ku-[www.sars.gov.za](http://www.sars.gov.za):
  - Customs Registration, Licensing and Designation SC-CF-19
  - Excise Licensing and Registration SE-LR-02.

### Kubuyiselwa kwemtelo wetintfo letitsengwe tivakashi

Umtelo Welinani Lemphahla Lelengetiwe (i-VAT) ngekwesilinganiso lesi-15% ukhokhelwa tintfo letitsengwe temphahla lenyenti eNingizimu Afrika. Tivakashi kanye netivakashi tangaphandle teNingizimu Afrika bangafaka ticelo etindzaweni tekuphuma kutsi babuyiselwe i-VAT labayikhokhile. Kufanele kutsi kwetfulwe ema-inivoyisi emtelo/bufakazi bekutsenga kanye nemphahla kufanele kutsi kwetfulwe kute kutsi kuhlolwe emnyeleni.

### Kwentekani uma ngabe angikahambisani netidzingo temtelo wetekungena nekuphuma?

I-SARS itimisele kufundzisa nekwatisa bahwebi ngetibopho tabo tetemtelo/kutseliswa ngetingenelelo letehlukene, kukusita kutsi ugcine tindzaba takho tetemtelo tihlelekile. Bahwebi labatawutfolakala bangahambisani nalemitsetfo batawubukana nePenal Provisions of the Customs and Excise Act No. 91 wanga-1964, lofaka ekhatsi kuhlawuliswa noma kushushiselwa bugebengu.

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Kute utfole lwatiso lolubanti unga-

- Vakashela likhasi Letemtelo Wekungena Nekuphuka Kwemphahla eveni kuwebhusayithi yaka-SARS [www.sars.gov.za](http://www.sars.gov.za).
- Shayela SARS Contact Centre
  - o Uma ngabe ushaya ukuleli, shaya-0800 00 7277
  - o Uma ngabe ushaya ungaphandle kwaleli, shaya +27 11 602 2093 (emkhatsini wensimbi ye-8 ekuseni neye-4 ntsambama ngekwesikhatsi saseNingizimu Afrika)

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