

# UKUBHABHADISWA (UKUGUNYAZWA) KWABAHWEBI ABAKHETHWAYO

Ukubhabhadiswa kuwuhlelo oluthuthukisiwe oluyingxenywe yobudlelwano phakathi kwabakwa-SARS nalawo makhasimende aziwa ngokuthobela umthetho, anesimo esizinzile kwezezimali, nalawo asebenza ezingeni eliphezulu ezinqubweni zangaphakathi zokusebenza kanjalo nezinhlelo zekhompuyutha. Ngokwenza lokhu, uMnyango wokuThelisa wakwa-SARS unika lawa makhasimende imihlomulo ethile.

Uhlelo lwakuqala lokugunyaza lwachitshiyelwa eMithethweni lwaba eMthethweni woMnyango wokuThelisa mhla zingama-29 kuNtulikazi 2011 emva kwalokho lwase luyavalwa uhlelo. Amakhasimende abevele ekhona manje asethathwa njengasezingeni lokuqala lokuGunyazwa kanti azogcina le mihlomulo aseiyitholile kuze kube ukuthi iMithetho emisha yoMnyango wokuThelisa iyaqala ukusebenza, okuzobe sekuqeda wonke amalungu asezingeni lokuqala.

Ukwethulwa kwezinga lesibili ohlelweni lokuBhabhadiswa, ukusukela mhla lu-1 kuNcwaba 2011 (okuphinde kwaziwe ngoMhwebi Okhethwayo) kuyimpindulo yesidingo sokuphinde kwenziwe ngcono ukuxhumana kokuhweba, kube kutholwa nezindlela zokuthunyelwa kwempahla emazweni kanjalo nokugququzela ukuthobela okukhulu.

Ngale njongo, iMithetho yokuBhabhadiswa manje isifaka nesivivinyo solwazi olwanele, ukuhlinzekela koMphathi woBudlelwano eMnyangweni wokuThelisa, ukuqokwa kweKomidi lokuBuyekeza ukuBhabhadiswa eMnyangweni wokuThelisa kanjalo nohlelo lwezindlela zokuthobela.

UHlelo Olukhethwayo loMhwebi luncike emigomweni yamazwe njengoba kuchaziwe ku-Revised Kyoto Convention kanti futhi luhlose ukuthuthukisa uMnyango wokuThelisa ebudlelwani bamabhizinisi. Uhlelo lwakwa-SARS lokuThobela koMhwebi Okhethwayo lwakhelwe ukuthi lulingane nendlela yokuthobela yase-European Union (EU) Authorised Economic Operator (AEO) Compliance model.

## Lusiza ngani uhlelo olusha?

Abakwa-SARS bathembisa amakhasimende abhabhadisiwe izinzuzo ezithile ezihambisana nesimo sokuba sezingeni lesibili:

- Ukuqashwa koMphathi woBudlelwano eMnyangweni wokuThelisa okunguye onikwe umsebenzi wokuxhumanisa ubudlelwane phakathi kwekhasimende noMnyango wokuThelisa
- Ukuncishiswa kwezinga lokuvikeleka elidingekayo ukuthobela nenqubo yaseMnyangweni wokuThelisa
- Kuzoba nokuhlolwa okuncane kwamaphepha nezimpahla
- Ukubeka eqhulwini isicelo senhlawulo nokutholakala kokuhlolwa
- Ukubeka eqhulwini ukutholakala kwezindlela zokuhlola ezingaphazamisizimpahla uma izimpahla zimiswa noma ziboshelwa ukuhlolwa.

Ohlelweni lwe-SACU loMhwebi Okhethwayo esifundeni amakhasimende anikwe ilungelo lokuba ngumhwebi okhethwayo ekoNganyelweni koMnyango wokuThelisa abangena ngaphansi kwawo banelungelo lokuthola izinzuzo ezibekiwe ze-SACU PT. Ngokuhambisana nohlelo lwe-SACU, uMnyango wokuThelisa wakwa-SARS uthumele isicelo sokuChitshiyelwa koMthetho ukuze ufake izinzuzo ezengeziwe. Emva kwesethulo, izinzuzo ezengeziwe eziceliwe zifakiwe, okuyilezi;

### Ezinye izinzuzo:

- Ukubeka eqhulwini nokusheshisa ukuhlolwa
- Ukuvunyelwa kokuhlolwa kwezimpahla, ngesikhathi kusafakwa kwesicelo, emagcekeni ekhasimende, kungakhathaleki noma ngabe izimpahla zaluphi uhlobo
- Ukubekwa eqhulwini kokudluliswa kwamaphepha okudalula athunyelwe nge-inthanethi ngokomthetho 101A.

## Iziphi izinhlobo zamakhasimende ezingafaka isicelo sokuba amakhasimende abhabhadisiwe?

Abangenisa impahla ezweni kanye/noma nabathelekisi kuphela, kubandakanya namuphi ongenisa impahla ezweni kanye/noma othelekisayo osezingeni lokuqala lamakhasimende abhabhadisiwe ngokoMthetho 64E.10 (a), bangafaka isicelo sokuba yingxenywe yezinga lesibili yohlelo lokuBhabhadiswa. Ezinye izinhlobo zamakhasimende zizofakwa ekuhambeni kwesikhathi.

## Kudingeka ini ukuze uBhabhadiswe?

- Amakhasimende kumele aqinisekise ukuthi abafakizicelo, umuntu owengamela isicelo kanye nomqashwa obhekene nezindaba zokubhabhadiswa eMnyangweni wokuThelisa akakaze abe nalokhu:
  - Akaze aboshelwe icala elithinta ukukhwebanisa nokungethembeki;
  - Akaze aboshelwe naliphi icala ngokoMthetho;
  - Akaze athole inhlawulo kwezokwenganyelwa esikhathini seminyaka emithathu masinyane emva kokufakwa kwesicelo ngokomthethonqubo wezokuThelisa neNtelo yeMpahla ethengiswayo, okungamacala anzima ahlanganisa ukungathembeki, inhloso yokwenza noma ukufumbathisa.
- Amakhasimende kumele aqiniseke ukuthi awakaze aboshelwe namaphi amacala ngokwale mithetho elandelayo:
  - Isigaba 59 soMthetho i-Value Added Tax Act Nombolo 89 yowezi-1991; noma
  - Isigaba 104 soMthetho i-Income Tax Act Nombolo 58 yowezi- 1962.
- Uhlelo lokubala amanani nezinhlelo luyisidingo kanti umfakizicelo kumele:
  - Athumele umyalezo nge-inthanethi ngokubhalisa njengomsebenzisi ngokuhambisana nokuhlizekelwa iSigaba 101A. Lokhu kuhlinzekela akukhiphi ngaphandle ukusetshenziswa komsebenzi woMnyango wokuThelisa/i-ejenti egunyaza ukudlulisa;
  - Agcine umlando wokucwaningwa kwamabhuku azo zonke izinto ezenziwa eMnyangweni wokuThelisa;
  - Abe nerekhodi lwezinqubo ezingafakaziseka zokugada uma kukhona okonakalayo, ukuthola okulahlekile/okudukile, ukulondoloza kanye nokuthola amarekhodi ebhizinisi;
  - Abe nohlelo olusebenzayo lokugcina amarekhodi nolokusebenza oluhambisana nemigomo eyamukelekile yokubalwa kwamanani nokugcinwa kwamabhuku.
- Abafakizicelo kumele babonakalise ulwazi olwanele ngoMnyango wokuThelisa. Umfakizicelo kumele aqoke umsebenzi okuzoba umthwalo wakhe ukubhekana nezindaba zoMnyango wokuThelisa kanti lowo muntu kumele adlule ekuhlolweni okuzokwengamelwa isikhungo sokufunda i-SARS Institute of Learning.
- Abafakizicelo kumele baveze ubufakazi obanele bemithombo yemali:
  - Izitatimende zezimali zebhizinisi ezicwaningiwe zeminyaka emithathu eyedule;
  - Uma zingekho lezi zitatimende, kufuneka ubufakazi obanele ukufakazela ukusebenza kwebhizinisi, okungabandakanya ubufakazi bemithombo yezimali noma eyaluphi uhlobo.

## Ithini inqubo yokubhabhadisa kulabo abangenisa impahla ezweni nabathelekisayo?

Izicelo ziyiswa emaHhovisi amaGatsha afanele oMnyango wokuThelisa wakwa-SARS lapho okulandelwa khona inqubo ethile; bese kuthi emva kwalokho zithunyelwe eNhlokohhovisi lapho okuzothathwa khona isinqumo esingumqamulajuqu. Amahhovisi yilawa:

- Cape Town Office - P166, Sanlam Building, 15th Floor, 22 Hans Strydom, Cape Town;
- Durban - Albany House, East Wing, 3rd Floor, 61/62 Margaret Mncadi Avenue, Durban;
- Gauteng South - SARS House, First Floor, 49 New quay Road, New Redruth, Alberton;
- Gauteng North – OR Tambo International Airport, New Agents Building;
- Port Elizabeth - Sanlam Building, 3 Winston Ntshona Street, Port Elizabeth.

Inqubo yokufaka isicelo ibandakanya lokhu okulandelayo:

- Ukuhlolwa kolwazi olunikezwe efomini lokufaka isicelo;
- Ukuhlola (ikhasimende lizokwaziswa ngendawo okuzokwenzelwa kuyo lokho kuhlola kanti futhi lizothintwa mayelana nosuku); kanye
- Nokwazisa umfakizicelo ngomphumela kanye nokucicicwa kwesivumelwano uma isicelo siphumelele.

## Imaphi amafomu okumele agcwaliswe?

- [SC-CF-06-A1 - Request for information and self-evaluation](#);
- [DA186 - Application for Customs and Excise accredited client status](#)
- [Accreditation agreement of clients - Rule 64E.09\(3\)](#).

Ngolwazi olwengeziwe, funda i-Guide for Accreditation [SC-CF-07](#). Sizokusiza ngendlela yokugcwalisa ifomu lesicelo kanye nangokunye ukuhlizekelwa okudingekayo ukuze wamukelwe ezingeni lesibili ekubhabhadisweni.

Ngemibuzo mayelana noMhwebi Okhethwayo, sicela uxhumane ne-SARS Contact Centre kule nombolo 0800 00 7277.