

Sesifikile isikhathi sokugcina sokukhokhelwa kwama-akhawunti eNtela yeKhabhoni yonyaka

Tshwane, 9 Ntulikazi 2021 – Isikhathi sokugcina sokukhokhelwa kwama-akhawunti entela yekhabhoni ngokwesikhathi sentela sonyaka wezi-2020, esaqala mhla lu-1 kuMasingana 2020 saphela mhla zingama-31 kuZibandlela 2020, sesifikile.

Ukudalula i-akhawunti yentela yempahla (EXD 180) namadokhumenti athasiselayo ahambisana nawo kanjalo nezinkokhelo zentela yekhabhoni kungathunyelwa nge-eFiling kuze kube yihora lesithathu ntambama mhla zingama-29 kuNtulikazi.

Ngokuhambisana nesikuphokophele okuwukuhlinzeka ingcaciso kanjalo nesiqinisekiso sezibophezelo zentela nokwenza lula ukuthobela sibeke lezi zidingo ezilandelayo:

1. Umkhokhintela okhokhela intela yekhabhoni yinoma yimuphi umuntu owenza imisebenzi etheliswa intela yekhabhoni ngokulawula umusi ophuma lapho okwenziwa khona le misebenzi
2. Wonke umkhokhintela kumele athole ilayisensi ehlanganisile yokuhlanganiswa kwesikhungo ngasinye somusi njengendawo yokukhiqiza ekhipha umusi okumele ikhokhe intela yekhabhoni. Izicelo zamalayisensi kumele zigcwaliswe kufomu i-DA185 kanye nesithasiselo i-DA185.4B2. Lokhu kumele kuthunyelwe namadokhumenti asekelayo adingekayo kuye kwaSARS *Excise Registration and Licensing Hub* esegatsheni lase-Alberton
3. Bonke laba abanamalayisensi ezindawo zokukhiqiza ezitheliswa intela yempahla ukuze bakhiqize umusi abakhokha intela yekhabhoni kumele bathumele ama-akhawunti e-EXD 180, kuhambisane nenkokhelo yesikweletusibopho sabo sentela yekhabhoni yesikhathi sentela sangowezi-2020 noma ingxenye yayo
4. Labo abanamalayisensi abadalule ukukhiqiza isisi ngokwesigaba 4(1) soMthetho we-Carbon Tax Act, 2019, kumele baqaphele ukuthi izindawo ezithile ezifanele ku-akhawunti ye-EXD 180 bangabona ukuthi zifakelwe izinombolo ezabikwa ngaphansi kwe-*National Greenhouse Gas Emission Reporting Regulations* yoMnyango wezeMvelo, amaHlathi nokuDoba. Labo abanamalayisensi abangavumelani nezibalo ezifakiwe abafisa ukubhala ezinye izibalo kunalezi ezibhaliwe kuzodingeka ukuthi bafakazise ukudalula kwabo abakwenzile
5. Labo abanamalayisensi embonini kaphethilomu kumele baqaphele ukulungiswa kwakamuva kumadokhumenti e-EXD 180 ukuze kutholakale ilevi okumele ikhokhwe

ngokukhiqiza uphethilomu okwenziwa yimboni yaphethilomu ngesikhathi sentela. Ngemininingwane eyengeziwe, sicela nibheke ingxenye efanele ku-C.2 *Calculation of Net Levy Payable* emibhalweni egcwaliswayo ku-akhawunti i-*Completion Notes*. Sicela uqaphele ukuthi ama-*Completion Notes* amanje afakiwe kanye nengxenye yangaphambili yefomu lakamuva i-DA 180 le-akhawunti yentela yekhabhoni kulinki ethi “Find-a-Form” kusizindalwazi sakwaSARS ku <https://www.sars.gov.za/da-180-environmental-levy-account-for-carbon-tax-external-form/>

6. Okokugcina, isikhathi sokuba semthethweni kwamalayisensi ezindawo ezikhiqizayo ezikhiqiza umusi ezitheliswa intela yekhabhoni sisukela mhla zingama-31 kuZibandlela 2021 kuze kube umhla zingama-31 kuZibandlela wonyaka olandelayo. Bonke laba abanamalayisensi anjalo kumele njalo ngonyaka bafake izicelo zamalayisensi amasha mhla noma ngaphambi komhla zingama-31 kuZibandlela wonyaka nonyaka, kusukela ngonyaka wezi-2021, ngokuthumela ifomu elinemininingwane yakamuva sokuthola ilayisensi (DA185 namadokhumenti athasiselayo i-DA185.4B2) kanye namadokhumenti asekelayo kuye kwaSARS *Excise Registration and Licensing Hub* esegatsheni lase-Alberton.

Ulwazi olwengeziwe

Ngolwazi olwengeziwe, sicela uvakashele isizindalwazi sakwaSARS ku www.sars.gov.za