

ABAKWA-SARS BAMEMA UMPHAKATHI UKUBA UPHAWULE NGEDOKHUMENTI YOKUBHALWA KABUSHA KWENTELA YEMPAHLA

Pretoria, 5 kuNdasa 2019 – Kulandela isimemezelo esisanda kwenziwa kuSabiwomali sowezi-2019, uPhiko lweziMali eziNgenayo eNingizimu Afrika (SARS) seluhlanganise [idokhumenti yezinkulumo-ngxoxo ngokubhalwa kabusha kwentela yempahla](#) ukuze luqhubeke nenqubo yokuhlelwa kabusha kohlaka lokusebenza lwezomthetho wentela yempahla.

Idokhumenti yenkulumo-ngxoxo igqamisa izinto ezaziwayo ekwenganyelweni kwentela yempahla okumele ukubuyekizwa kwentela yempahla kulinganiswe ngazo. Ukwethulwa kanye nokusebenza okukhona manje kohlelo lwentela ngokomthombo *i-duty-at-source* (DAS) lokwenganyelwa kwentela yempahla kuhlinzeka ingqikithi ekubuyekizweni komthetho wentela yempahla. Kukhona amaphutha athile ahlonziwe okumele achitshiyelwe emthethweni okhona manje mayelana namalayisensi e-DAS, ukucwaningwa kwamabhuku, ukuhlola kanjalo nokwesulwa kwentela yempahla. Kuqhathaniswe amazwe ehlukenene ukuze kuhlinzekwe ngezibonelo zamazwe omhlaba ezinguqukweni okungakhethwa kuzo. Okokugcina, ukuphetha okufingqiwe kuveza izincomo ezesekwa ngabakwa-SARS.

Idokhumenti yenkulumo-ngxoxo ihlose ukuthola amagalelo nokuphawula okuphusile okuzoba usizo kuzo zonke izimboni ezithintekayo ezikhiqiza, zisebenzise, zingenise impahla ezweni nezithelekisa izimpahla ezitheliswayo, kanjalo nakubabambiqhaza bonke kuntela yempahla. Uma kuphela isikhathi sokuphawula komphakathi nokuphawula lokho sekudluliselwe emigudwini efanele, abakwa-SARS bahlose ukukhulumisana namabhodi amele izimboni kanye neminyango kahulumeni ethintekayo ukuze kuqhutshekwe nezingxoxo kulokhu okuphakanyisiwe okudinga ukuthi kufakwe eminye imibono futhi kulungiswe.

Ababambiqhaza bayamenywa ukuba bathumele imibono nokuphawula kwabo mhla zingama-31 kuNhlaba 2019 kubhekiswe kuNks Samantha Authar, kungaba nge-imeyili kuleli kheli [C&E legislativecomments@sars.gov.za](mailto:C&E_legislativecomments@sars.gov.za), noma ubhalele ku-South African Revenue Service, Private Bag X923, Pretoria, 0001.