IMIBUZO NEZIMPENDULO - UMTHETHONQUBO OMUSHA WOMNYANGO WENTELA YEMPAHLA ENGENAYO NEPHUMAYO

1. Kungani kufanele imithetho yoMnyango wentela yempahla engenayo nephumayo kube eyesimanje?

Endaweni eshintshashintshayo nenzima emhlabeni, esifundeni nakuzwelonke, uMnyango weNtela yeMpahla engenayo nephumayo udlala indima esemqoka ekwesekeni izinhlelo zikaHulumeni zokukhuthaza ukukhula komnotho, ukusungulwa kwemisebenzi kanjalo nobudlelwano bomphakathi.

UMthetho weNtela yeMpahla engenayo nephumayo kanye neNtela eQoqwayo, 1964, awukwazi ukumelana nesivinini sendlela umsebenzi okugxilwa kuwo eMnyangweni weNtela yeMpahla engenayo nephumayo oshintsha ngayo noma ukuguquka okubonakalayo endaweni lapho kwenziwa khona uhwebo lwamazwe, ikakhulu ukukhula ngamandla ekusetshenzisweni kobuchwepheshe kanjalo nokushintshanisa kwemininingo ngekhompyutha.

Ngale ndlela oyiyo, umthethonqubo womnyango wethu wentela yempahla engenayo nephumayo awukwazi ukuphendula ebungozini obusha, futhi akusebenzi kahle ebhizinisini kanti futhi kumele kube lula ukuluqonda nokulusebenzisa ukuhlinzekela abahwebi nabahambi kanjalo noMyangweni weNtela yeMpahla engenayo nephumayo.

2. Isiza ngani iMithetho emisha?

I-CCA ne-CDA imithetho yesimanje ehlose ukwenza ukwengamela umnyango wentela yempahla engenayo nephumayo kube lula kanye nokuhlinzeka ngenkundla yokwenza umnyango wentela yempahla engenayo nephumayo uhambisane nesimanje. Ihambisana noMthethosisekelo kanti futhi yahlolwa iqhathaniswa nokunye ukwenganyelwa komnyango wentela yempahla engenayo nephumayo kanjalo namasiko amazwe afana ne-Revised Kyoto Convention, ehlose ukuvumelanisa, ukuvikela nokuxhumanisa ukuhweba kwamazwe omhlaba. IMithetho ihlinzeka abakwa-SARS ngochungechunge olubonakalayo lokuhanjiswa kwempahla, ngenxa yokuthunyelwa kokuxhumana ngekhompyutha, ukubika okuseqophelweni komkhumbi othwala izimpahla, ukuhlinzekelwa okuthuthukisiwe kokubeka uphawu kanjalo nokuyizidingo zezaziso ezihlukene zekhompyutha ngenkathi kwenziwa inqubo.

IMithetho ibhalwe ngolimi olusobala futhi okukhulunywa ngakho kuhlelwe ngendlela eyenza umqondo futhi ehlelekile, inezaHluko eziqondene nezihloko ezithile. Imithetho nayo ilandela ukuhlelwa kweMithetho kanti umthetho ngamunye uxhumana nokuhlinzekela okusebenzayo eMthethweni ofanele. Lokhu kunika abantu iMithetho esebenza kubo ithuba lokuthola okuhlinzekelwayo kokukhulunywa ngakho okuthile, isibonelo inqubo ethile yomnyango wentela yempahla engenayo nephumayo, ngendlela elula.

IMithetho ihlinzeka ngokungakhethwa kukho okuhambisana nezimo kwezitolo nokukhiqiza okuzokwenza ngcono indima yeNingizimu Afrika njengomhume wokusabalalisa kuphinde kukhuthaze izimboni. IMithetho iphinde yeseke uHlelo lweNtuthuko lukaZwelonke lokukhuthaza ukuncintisana empahleni ethelekisayo nasebhizinisini, ukugqugquzela imikhiqizo yasekhaya kanjalo nokweseka amabhizinisi asafufusa ama-SMME.

3. Uzoba namthelela muni umthethonqubo omusha kubabambiqhaza bentela yempahla engenayo nephumayo?

Ukuqala kokusebenza kweMithetho kuzoba nomthelela kuwo wonke amakhasimende oMnyango wentela yempahla engenayo nephumayo, ikakhulukazi ezinguqukweni zezinhlelo, izinqubo kanjalo nezinqubomgomo. Kuzoba khona izindlela zokuthobela kubahwebi kanjalo nezinguquko endleleni yezinhlawulo.

Isibonelo sohlobo lomthelelo oluzoza nalesi sikhathi somthethonqubo omusha ohwebeni uyabonakala esaHlukweni esimayelana nezindlu zempahla. Ababambiqhaza abehlukene, kubandakanya labo abanemvume yendlu yempahla, abathwala impahla abanemvume, abangenisa nabathelekisa impahla, abasebenzi bomnyango wentela yempahla engenayo nephumayo kanjalo nabanikazi bezimpahla nama-ejenti amele amakhasimende angaphandle azothinteka yilezi zinguquko endlini yempahla. Lezi zinguquko zibandakanya lokhu okulandelayo:

- Ukufaka isicelo semvume entsha
- Iziliphu kanye nezaziso zokuletha impahla kuyizidingo zabanemvume yendlu yempahla bahulumeni noma abazimele kanjalo nabathwala impahla abanemvume
- Ukugcinwa kwezimpahla ezihamba mahhala nezimpahla ezingekho ngaphansi kohlelo lokuhamba mahhala
- Uhlelo lokwenganyelwa kohlu lwezimpahla lwekhompyutha

- Ukubikwa kwezimpahla ezibaliwe
- Imisebenzi evumelekile endlini yempahla.

4. Kubaluleke ngani ukubika futhi kuwusizo ngani?

Ukubikwa kolwazi umuntu wesithathu kusiza uMnyango weNtela yeMpahla engenayo nephumayo ukuba uhlole ubungozi bolwazi mayelana nemikhumbi, amabhanoyi, izitimela, izimoto, abagibeli, abasebenzi kanjalo nemithwalo engenayo noma ephumayo eNingizimu Afrika.

Usizo lwezidingo zokubika lubandakanya lokhu okulandelayo:

- Luthuthukisa ukuqina kokuhanjiswa kwezinto, okwenza uMnyango weNtela yeMpahla engenayo nephumayo ukuba ukwazi ukuhlonza ukungeniswa nokuthekeliswa kwezimpahla ezingavunyelwe eNingizimu Afrika
- Kunegalelo ekuqinisekiseni izimali
- Kweseka ukulawula okuyimpumelelo emnyangweni wentela yempahla engenayo nephumayo ekuhanjisweni kwezimpahla ngezokuthutha nangomkhumbi othwala impahla
- Inika iziphathimandla emnyangweni wentela yempahla engenayo nephumayo ithuba lokuhlela
- Ihlonza ukubonakala komkhumbi othwala impahla ukuthola isimo sezimpahla
- Kunika inkomba yokuthi iyiphi impahla efikile, elayishwe ishoda, elimele, ehlakazekile, elahlekile, engaziwa nengaphezulu kwesibalo esilindelekile.

5. Kungani iNingizimu Afrika ifuna ukwethula isaziso esikhishwa kusasele amahora angama-24 okulayisha izimpahla uma kuyizimpahla ezikumakhontena?

Umthetho wesaziso samahora angama-24 ngaphambi kokulayishwa kwempahla uhambisana noHlaka LOKUPHEPHA kweMigomo kanti futhi kukhombisa ukuzinikela kweNingizimu Afrika ekuhambiseni impahla okuvikelekile.

Le nqubomgomo iphinde inike ithuba lokuhlonza okungase kube yingozi ngaphambi kokuthi ikhontena ilayishwe echwebeni langaphandle, okunika uMnyango weNtela yempahla engenayo nephumayo ithuba lokwenza lokhu ukuvimbela impahla, uma inobungozi, ukuthi ingangeni kuRiphabhulikhi.

6. Kungani isikhathi sokuthumela ukudalulwa kwempahla ethekelisayo sancishiswa sisuka ezinsukwini eziyisikhombisa kuya kwezintathu emva kokufika kwazo?

Isinqumo sokunciphisa isikhathi sokuthunyelwa kokudalulwa kwempahla ku-CCA sithathwe ngenxa yokuthuthuka kobuchwepheshe kusukela ngo-1964 ngenkathi kwenziwa uMthetho. Ukuhweba nendlela ibhizinisi elenziwa ngayo sekushintshe kakhulu kunangaleso sikhathi kanti futhi endaweni esebenzisa kakhulu amakhompyutha ukuthola ulwazi lokudlulisa izimpahla selutholakala ngaleso sikhathi.

Ukuvala umthelela odalwe ukunciphisa isikhathi sokuthumela, okwenziwe okuhlinzekela ukudluliswa nokukhishwa kwezimpahla uma kuthunyelwe ulwazi olungaphelele noma ulwazi lwesikhashana lokudlulisa.

7. Kungani kunesidingo sokuthumela ukudalula impahla ekumakhontena ezinsukwini ezintathu ngaphambi kokufika kwezimpahla ezihanjiselwe ukuthi ziyiswe esikhumulweni esigunyaziwe samakhontena noma edepho engaphakathi?

Izidingo lezi zafakwa ukuze zisize ekuhlelweni kokuhanjiswa kwempahla. Abakwa-SARS bazokwazi ukuthola ubungozi obuza nezimpahla ngaphambi kokuthi zifike uma kungukuthi ukudalulwa kwezimpahla kuthunyelwa ezinsukwini ezintathu ngaphambi kokuthi zifike. Uma abakwa-SARS sebebutholile ubungozi, abakwa-SARS bazokhipha isaziso (ukudluliswa kwesikhashana) bazise abathintekayo lapho kumele kususwe ikhontena uma ifika okungukuthi isedepho ese-Durban noma esikhumulweni esise-Johannesburg.
Umhwebi engabe esenza izinhlelo zokuthuthwa kwezimpahla eseqinisekile ngaphambi kokuthi zize zifike izimpahla. Uma zifika izimpahla zizokhishwa noma ziboshwe kuleyo ndawo eshiwo ekudluliswenі kwesikhashana. Ukudluliswa kwesikhashana kuyaphela uma izimpahla ziboshiwe bese kufakwa isaziso sokuboshwa kwempahla esizoba nendawo lapho izimpahla okumele zisuswe ziye khona.

8. Yimuphi umehluko phakathi kwenqubo yokusebenzisa ekhaya nomnyango wentela yempahla engenayo nephumayo?

Umehluka ungachazwa ngokubhekwa kwemiphumela yokukhululwa/yokukhishwa kwempahla. Izimpahla ezikhishwe ngoba zisetshenziswa ekhaya ziba yizimpahla ezivumelekile ukuhamba ngokukhululeka, ngamanye amazwi izimpahla uMnyango weNtela yeMpahla engenayo nephumayo ongakwazi ukuzilawula. Izimpahla ezikhishwe ngokwenqubo yoMnyango weNtela yeMpahla engenayo nephumayo zona zisuke zisazongena ngaphansi kokulawula komnyango wentela yempahla engenayo nephumayo (njengezimpahla ezingakwazi ukuhamba ngokukhululeka) kanti futhi okuhlinzekelwa uMthetho okusebenza kuleyo nqubo kumele kuthotshelwe.

9. Kungani ukudluliswa kwempahla ngokwe-CCA ukunikwa kuphela uma izimpahla zifika?

Abasemagunyeni eMnyangweni weNtela yeMpahla engenayo nephumayo angeke bakwazi ukudlulisa izimpahla ezingakafiki lapho zingena noma ziphuma khona.

10. Kusho ukuthini ukuthi isimo sentela yezimpahla?

Isimo sentela yezimpahla kungaba ukuthi izimpahla kumele zikhokhelwe intela noma zingakhokhelwa intela. Isimo esiveza ukuthi kumele izimpahla zikhokhelwe intela siveza intela okumele ikhokhwe kulezo zimpahla uma intela ibizwa ngokoMthetho welevi yentela ezimpahleni ezinjalo. Isimo esiveza ukuthi izimpahla akumele zikhokhelwe intela siveza ukuthi ayikho intela okumele ikhokhwe kulezo zimpahla uma intela ibizwa ngokoMthetho welevi yentela ezimpahleni ezinjalo. Intela ifaka intela eqoqwayo, intela yezimpahla, i-VAT kanye nezinye izintela ezikhokhwayo ekungenisweni nasekuthelekisweni kwezimpahla.

11. Kungani manje sekufuneka ukudalula ezimpahleni ezihanjiswayo esikhundleni sesivumelwano/samadokhumenti okuthutha?

Isizathu sokushintsha inqubomqomo ekhona kungenxa yokuthi abakwa-SARS bangakwazi ukulawula ngempumelelo ukuhanjiswa kwezimpahla emingceleni yethu kanye nobungozi obunakho uma benolwazi olufanele. I-manifest ibeka kafushane ngezimpahla ezisemkhunjini kanti futhi ihlinzeka ngencazelo jikelele yezimpahla okungaba ukuthi "kuthiwa kunalokhu" noma "izimpahla zalo lonke uhlobo". Ayinayo itherifu/inhlawulo, inani noma ulwazi lokuthi ivelaphi okudingekayo ukuze kuhlolwe ubungozi. Ulwazi olukumadokhumenti okuthutha luncike olwazini okuhlinzekwe othwele izimpahla ngegunya lamazwe angaphandle.

Kolunye uhlangothi, ukudalula ukudluliswa kwezimpahla kuthunyelwa umuntu obhalisiwe noma onemvume noma i-ejenti ebhalisiwe ekuRiphabhulikh okudingekayo ukuze kuhlolwe ubungozi. Lowo muntu uphinde adalule iqiniso ngolwazi olusephepheni lokudalula ukudluliswa kwempahla. Ukudalula kuthunyelwa ngekhompyutha bese kudlula ohlelweni lokuhlola ubungozi lwaka-SARS ngokuphazima kweso. Njengoba lowo muntu ezibophezela ekuhlinzekeni ngolwazi oluyilo mayelana neimpahla ezidluliswayo, angathwala icala uma kwenzeka kudalulwa ulwazi olungelona iqiniso.

12. Yini eyabangela ukuthi kuthathwe isinqumo sesidingo sokuthi ukususwa/ukuhanjiswa kwezimpahla zisuka noma ziya e-SACU manje sekuyizimpahla ezingenayo nezithekeliswayo ngokulandelana?

EMthethweni wango-1964, izimpahla ezazeqa umngcele phakathi kwamazwe e-BLNS neRiphabhulikhi yaseNingizimu Afrika zazibizwa ngezimpahla "ezihanjiswayo" zinohlaka lwazo lokusebenza lwezomthetho kanye nenqubomgomo kanjalo nenqubo, hhaayi njengezimpahla ezingeniswa noma ezithekeliswa emazweni angewona awe-BLNS. IBhizinisi kumele likhulume nezinhlaka ezimbili ezahlukene ezilawula ukusebenza. I-CCA manje yenza uhlaka lokulawula ukusebenza lube lula ngokuhlinzekela ukuthi zonke izimpahla ezingenayo noma eziphumayo kuRiphabhulikhi ziyizimpahla ezingena ezweni nezithelekiswayo ezihambisana nemithetho efanayo ebekiwe. Phezu kwalokho, kwamanye ama-Custom Unions, izimpahla ezingena noma eziphuma emazweni angamalungu ombuso zithathwa njengezimpahla ezingena ezweni nezithekeliswayo ngokulandelana.

13. 8. Kuchazwa ini uma kukhulunywa ngenqubo yokusebenzisa evumelekile emnyangweni wentela yempahla engenayo nephumayo?

Yize umuntu othelekisayo engakhetha ukudlulisa izimpahla njengezimpahla azozisebenzisa ekhaya noma inqubo yomnyango wentela yempahla engenayo nephumayo, lokho akhetha ukukwenza kumele "kuvumeleke" ezimweni, okusho ukuthi lokhu akukhethayo kumele kuhambisane nokuhlinzekelwa yi-CCA futhi kugunyazwe uMnyango weNtela yeMpahla engenayo nephumayo. Ukudluliswa kwezinye izinqubo emnyangweni wentela yempahla engenayo nephumayo kwezinye izimo akuvumelekile njengokuthi ukuhanjiswa kwempahla emazweni akuvumelekile emva kokuthi zibekwe endaweni egcina izimpahla, kunalokho izimpahla kumele zidluliswe njengezithekeliswayo.

14. Ngabe kufanele ukuthi amakhasimende akhona vele omnyango wentela yempahla engenayo nephumayo aphinde afake isicelo sokubhalisa kanye/noma sokuthola ilayisensi?

Yebo, ukubhaliswa namalayisensi amakhasimende omnyango wentela yempahla engenayo nephumayo kuphelelwa yisikhathi emva kwezinsuku ezingama-30 emva kosuku lokusebenza kwe-CCA uma kungukuthi umninikho akakasithumeli isicelo esisha sokubhalisa noma selayisensi ngaleso sikhathi. Ukubhalisa noma amalayisensi akhona enyela eqoqwayo awathinteki ngenxa yokuphasiswa kwe-CCA kanti futhi lawa makhasimende awadingi ukuthi afake isicelo sokubhalisa noma selayisensi mayelana nemisebenzi elawulwa ngaphansi koMthetho wentela eqoqwayo emva kosuku lokuqala kwawo ukusebenza.

15. Ngabe amakhasimende azokwazi ukufaka isicelo sokubhalisa noma selayisensi ngaphambi kosuku lokuqala kwakho ukusebenza?

Yebo, kodwa kuphela uma ukusungulwa kohlelo lokubhalisa namalayisensi lwaka-SARS seliqedile ukuhlola ukuthi luzoba nawo yini amandla okwenza lokho. Abakwa-SARS babikezela ukuthi isikhathi sezicelo zokubhalisa namalayisensi bazosivula kusenesikhathi ngaphambi kokuqala kokusebenza kwe-CCA.

16. Ngabe abakwa-SARS bazokwazi ukudlulisa zonke izicelo ngasikhathi?

Abakwa-SARS babikezela ngokuvula umgudu omusha osebenza ngekhompyutha okuzothunyelwa ngawo izicelo zokubhalisa/zamalayisensi ngokusebenzisa i-eFiling ngaphambi kokuthi iMithetho iqale ukusebenza. Ukubhalisa noma ilayisensi ekhona kuzoqhubeka nokusebenza ngokwesigaba 932 noma 933 se-CCA kuze kuqedwe ngezicelo ezintsha. Amakhasimende angaqhubeka nokusebenzisa ukubhalisa noma amalayisensi akhona inqobo nje uma ezothumela izicelo ezintsha ezinsukwini ezingama-30 emva kosuku lokuqala ukusebenza.
Abakwa-SARS bazohlela amandla abo kanye nokuhlinzeka ngemigudu efanele yosizo ukuze baqinisekise ukuthi kusebenzeka ngendlela efanele ngalesi sikhathi.

17. Sicela ucacise ukuthi ngabe uMthetho wokuChibiyela woMnyango weNtela yeMpahla engenayo nephumayo neNtela eqoqwayo, 2014 uzobhekela nentela eqoqwayo noma lokhu kona kuzobhekelwa yini?

UMthetho wokuChibiyela woMnyango weNtela yeMpahla engenayo nephumayo neNtela eqoqwayo, 2014 uzoqala ukusebenza "ngosuku lokuqala ukusebenza", okuwusuku okuzoqala ngalo ukusebenza koMthetho wokuLawula uMyango weNtela yeMpahla engenayo nephumayo kanye noMthetho weNtela eqoqwayo yoMnyango weNtela yeMpahla engenayo nephumayo. Lolu suku lusazonqunywa uMongameli. Ngalolo suku uMthetho weNtela yeMpahla engenayo nephumayo neNtela eqoqwayo, 1964, njengoba uchitshiyelwe, uzobizwa ngegama elisha kuthiwe uMthetho weNtela eqoqwayo, 1964. Uzobhekela izindaba ezithinta intela eqoqwayo, ilevi yawoyela, ilevi yesiKhwama seziNgozi zoMgwaqo i-RAF, ilevi yemvelo kanjalo nentela yabagibeli bamabhanoyi.
Ngamanye amazwi, le Mithetho emibili yoMNyango weNtela yeMpahla engenayo nephumayo izongena endaweni yoMthetho woMnyango weNtela yeMpahla engenayo nephumayo neNtela eqoqwayo, 1964, ezindabeni zentela yempahla engenayo nephumayo kuphela bese kuthi uMthetho oChitshiyelwe 1964 uzoqhubeka usebenze kuntela eqoqwayo kanye namanye amalevi nezintela ezibaliwe.

18. Ngabe kuzoba yimpoqo ukuthi bonke abangenisa nabathelekisa impahla baphinde babhalise njalo eminyakeni emithathu ukuze bathole amakhodi abo okungenisa nokuthelekisa impahla (Ngiyazi ukuthi kumele uphinde ubhalise uma iMithetho isiqalile ukusebenza)? Noma ngabe umthetho wokubhalisa "njalo eminyakeni emithathu" uzosebenza kubahwebi abangahwebi/abanzonzo?

Cha, akuyona impoqo ukuphinda ubhalise njalo eminyakeni emithathu, bheka isigaba 614 se-CCA esikhuluma ngesikhathi sokuba semthethweni kwezitifiketi zokubhalisa. Isigatshana (1) sihlinzekela ngokucacile ukuthi isitifiketi sokubhalisa sihlala sisemthethweni ngaphandle uma sihoxisiwe noma siphelelwe isikhathi ngenxax yokungasebenzi komuntu obhalisiwe isikhathi esiyiminyaka emithathu. Uma kwenzeka umuntu obhalisile kodwa ongasebenzi edluliselwa esigabeni 614(2), kumele kufakwe isicelo sokuvuselela ngokwesigaba 615(1).

19. Ngabe i-TDNs ne-VDNs ekhona izolokhu isebenza emva kokusebenza kweMithetho emisha angeke kudingeke ukuthi kuphinde kufakwe izicelo futhi?

Lena "indlela" ezoqhubeka isebenze emva kosuku lokuqala ngokwesigaba 928 se-CCA.

20. Ngabe izinhlawulo ezikhona ezingaguquki zizoncishiswa ngaphansi koMthetho omusha woMnyango weNtela yeMpahlla engenayo nephumayo uma uMthetho uqala ukusebenza?

Cha, sizothambisa isandla isikhathi esithile kodwa amanani asethebulini lezinhlawulo angeke ancishiswe. Kwabhekwa imbuyisambiko yokuqala ngohwebo ethebulini lezinhlawulo ezingaguquki. Saphinde sazama ukuthola imikhawulo mayelana nezindawo esinegunya phezu kwazo kanjalo nokuhlaziywa kokwehla nokunyuka kwamandla erandi, emva kwalokho amanani enhlawulo engaguquki ehliswa ngo-50%. Kumele siqaphele ukuthi amanani angaguquki ezinhlawulo asethebulini oMthetho weNtela yeMpahla engenayo nephumayo, iMithetho eLawula uMnyango weNtela yeMpahla engenayo nephumayo, kanye neMithetho yentela yeNtela yeMpahla engenayo nephumayo kumele anqunywe futhi ashicilelwe ukuze umphakathi uzophawula ngawo..

21. Ngabe imininingwane ekhona ebhaliswe eMnyangweni weNtela yeMpahla engenayo nephumayo, efana namakhodi eNtela yeMpahla engenayo nephumayo, izokwamukelwa uma kubhaliswa kabusha ngaphansi koMthetho oLawula iNtela yeMpahla engenayo nephumayo?

I-CCA ithemba ukuthi ezigabeni 931(2) no-933(2) kuzogcinwa ukuxhumana phakathi kokubhalisa noma amalayisensi ngokwe-CCA. Ukuthi lokhu kuxhumana kuzogcinwa kanjani kusekuthuthukisweni kohlelo olukhona .

22. Sicela iseluleko ngokuthi ama-OGA efana nezeMpilo eChwebeni azophathwa kanjani mayelana nomthethonqubo omusha? Ngokuqonda kwami sizodluliselwa izimpahla uma impahla isihloliwe. Uma kunjalo futhi kungukuthi singakwazi ukucela umbiko wezeMpilo eChwebeni, ngabe lokhu ngeke kubambezele ukuhanjiswa kwempahla?

I-CCA ihlinzekela ukuthi umuntu onegunya emnyangweni wentela yempahla engenayo nephumayo uyena onegunya lokudlulisa kokugcina okungukutih izimpahla zizoboshelwa i-OGA (manje esibizwa "onegunya owengamele") bese kuthi emva kokuthi i-OGA isicelile ukuthi abasemagunyeni monyango wentela yempahla engenayo nephumayo bamise ukuboshwa, izimpahla zizokhishwa yilowo osemagunyeni womnyango wentela yempahla engenayo nephumayo, inqobo uma ukudalulwa kokudluliswa kwanesisa izidingo zomthethonqubo womnyango wentela yempahla engenayo nephumayo. Uma izimpahla zidalulwe ngaphambi kokuthi zifike, isaziso sokuboshwa esiye ku-OGA kanye nomsebenzi womnyango wentela yempahla engenayo nephumayo kungakhulunywa ngakho ngaphambi kokuthi izimpahla zifike ukuze bengamele inqubo leyo. Ukuxhumana ngekhompyutha kulabo abahambisa nabahanjiselwa impahla, kubandakanya okwe-OGA, kuzobaluleka ukuze kuqinisekiswe ukuhamba okungenazihibe kwezimpahla.

23. Ngabe ningaqinisekisa ukuthi eMthethweni omusha wokuLawula uMnyango weNtela yeMpahla engenayo nephumayo ngaphansi kwesahluko 4 esigabeni 89, kuthi ukudalula kumele kuthunyelwe ezinsukwini ezintathu zifikile izimpahla? Ngicabanga ukuthi lokhu kubalwa kusukela ekufukeni echwebeni lokuqala nokuthi kusho ukuthi kumele kuthunyelwe ukungena, hhayi ukudluliswa nokudedelwa emnyangweni wentela yempahla engenayo nephumayo?

Isigaba 90(1)(a) se-CCA sihlinzekela ukuthi ukudalula ukudluliswa kumele kuthunyelwe kwabasemagunyeni emnyangweni wentela yempahla engenayo nephumayo uma izimpahla bezithelekiswe emkhunjini oya ngaphandle, ezinsukwini ezintathu zifikile izimpahla echwebeni lwasolwandle emnyangweni wentela yempahla engenayo nephumayo lapho izimpahla sezehlisiwe emkhunjini. Kodwa-ke, sicela uqaphele okuhlinzekelwa isigaba 90(4) odinga ukudlulisa ukudalula kwezimpahla ezikumakhontena ezizothunyelwa esikhumulweni samakhontena esinelayisensi noma idepho engaphakathi (isibonelo City Deep) kumele zithunyelwe okungenani ezinsukwini ezintathu ngaphambi kokuthi zifike echwebeni lomnyango wentela yempahla engenayo nephumayo. Ukuthunyelwa kokudluliswa kokudalula esikhathini esibekiwe akubandakanyi ukukhishwa kodwa kumele kube ukuthi osemagunyeni emnyangweni wentela yempahla engenayo nephumayo ukwamukele ngokwesigaba 171.

24. Sicela niphinde niqinisekise ukuthi uma izimpahla zifika ngebhanoyi, kuzosebenza imithetho efanayo? Futhi, uma ukudalula kuthunyelwe ezinsukwini ezintathu bese

zingakhishwa, ngabe izimpahla zingavalelwa zingayiswa endaweni egcina izimpahla yoMbuso?

Ngokwesigaba 181 se-CCA, "i-ejenti ekhipha izimpahla" (onelayisensi yendawo elawulwayo yomnyango wentela yempahla engenayo nephumayo lapho izimpahla zibekwe khona ngaphambi kokuthi zikhishwe) angeke izihambise izimpahla komunye umuntu ngaphandle kwalowo osegunyeni lesaziso sokukhipha impahla. Ngamanye amazwi, izimpahla zizohlala endaweni elawulwa umnyango wentela yempahla engenayo nephumayo, kanti futhi zingagcinwa endaweni yokugcina izimpahla yesikhashana.
Uma osemagunyeni emnyangweni wentela yempahla engenayo nephumayo enquma ukuzibopha izimpahla ngokweSahluko 34 se-CCA, izimpahla ngokwesigaba 759 kumele kube ukuthi zigcinwa emagcekeni alapho beziboshwe khona, noma zisuswe ziyiswe endaweni yokugcina izimpahla yoMbuso noma emagcekeni anelayisensi ezonqunywa osemagunyeni emnyangweni wentela yempahla engenayo nephumayo.

25. Sicela usitshele ukuthi luzoqala nini ukusebenza usuku lokubhalisa okusha futhi uma kwenzeka sicela amafomu okufaka isicelo noma isizindalwazi esingathola kuso lawo mafomu?

Uhlelo olusha lezicelo zokubhalisa namalayisensi lusasenqubweni yokusungulwa ngabakwa-SARS. Uma uhlelo seluvivinyiwe kwatholakala ukuthi lusimeme, abakwa-SARS bazonika bonke ababambiqhaza isikhathi sesaziso esanele ngokutholakala kokuthunyelwa kwezicelo ngokoMthetho oLawula uMnyango weNtela yeMpahla engenayo nephumayo, 2014.

26. Sicela usicacisele ngalokhu okulandelayo:

- **Umthetho 5.7: Izimpahla zingagcinwa kufinyelele esikhathini esingakanani ngaphansi kwenqubo yentela yempahla engenayo nephumayo ezindaweni okungezona lezi ezigunyaziwe?**

Akucacile noma lo mbuzo ukhuluma ngokugcinwa kwezimpahla ngaphansi kwenqubo yokugcina izimpahla endaweni ezigcinwa kuyo uma ziphinda zihanjiswa kwenye indawo. Kumele siqaphele ukuthi ukuyiswa izimpahla kwenye indawo kungagunyazwa ngaphansi kwenqubo yomnyango wentela yempahla engenayo nephumayo, isib. isigaba 208 (ukuthuthwa kwempahla), 230 (ukuthuthwa kwempahla endaweni yokugcina izimpahla), 415 (ukudluliswa kwezimpahla eziphinda ukuthelekisa) kanye 442(2) (ukudluliswa kwezimpahla ezizosebenza ekhaya).
Isigaba 918 kumele sifundwe nomthetho 5.7, ohlinzekela ukuthola igunya emnyanweni wentela yempahla engenayo nephumayo "ekuyisweni kwezimpahla kwenye indawo" okwehlukene. Umthelela wesigaba 918 ukuthi osemagunyeni emnyagweni wentela yempahla engenayo nephumayo, uma enika igunya, anganquma isikhathi lelo gunya elisebenza ngaso. Lokhu kodwa akusho ukuthi osemagunyeni emnyangweni wentela yempahla engenayo nephumayo angavumela izimpahla ngaphansi kwegunya lokuthi ziyiswe kwenye indawo ukuba zihlale kuleyo ndawo eziyiswe kuyo isikhathi esiphambanayo nokuhlinzekelwa yi-CCA. Isigaba 918(1)(b) sibeka ngokucacile ukuthi isikhathi kumele sihambisane (singangqubuzani) ne-CCA kanye neminye iMithetho yelevi yentela esebenzayo. (Sicela ubheke izikhathi ezithile ezisebenzayo ngokusebenza kokuhanjiswa kwempahla, indawo yokugcina impahla, ukudluliswa okungenayo kanye nokudluliswa kokusetshenziswa ekhaya ezaHlukweni ezifanele ze-CCA).

- **Umthetho 7.2 (b): Zizovela kanjani izinombolo eziningi ze-invoyisi efomini lokudalula lomnyango wentela yempahla engenayo nephumayo? Ngabe lokhu kusho ukuthi umugqa ngamunye ku-invoyisi yomthumelimpahla kumele udalulwe ngisho ngabe kusebenza inhlawulo efanayo?**

Izinombolo eziningi zama-invoyisi zingafakwa efomini lokudalula. Imigqa ehlekene ku-invoyisi yomthumelimpahla ingahlanganiswa efomini lokudalula, inqobo uma amaqiniso okuhlola efana.

- **Umthetho 7.2 (d): ulezi ezidluliswa ngaphambi kwesikhathi kumele kube nesilinganiselo "sosuku lokufika kwempahla" - ngabe "usuku lokufika kwempahla" lwaziwa kuphela ngosuku impahla efika ngalo? Kuthiwa angeke kudingeke zichibiyelo zokuchibiyela usuku kube usuku izimpahla ezifike ngalo.**

Yiqiniso.

- **Umthetho 7.2 (d) ufundwe ndawonye nesigaba 2: uthekelwa nini umkhumbi? Ngabe umkhumbi uthekeliwe lapho kuma khona imikhumbi?**

Umkhumbi uyama uma ufika lapho imikhumbi ima khona bese wehlisa isithekelezo, okungukuthi kusebenza incazelo yegama ekusichazamazwi.

Mayelana "nokufika kwezimpahla" echwebeni lomnyango wentela yempahla engenayo nephumayo, kusebenza lokhu okulandelayo:

- Isigaba 167(1)(d) (i) sikhuluma ngosuku nesikhathi okulindeleke ukuthi izimpahla zifike ngaso noma ngesikhathi izimpahla ezifike ngaso...endaweni okukhulunywe ngayo esigabeni 90 uma kukhulunywa ngezimpahla ezithekelisiwe. Isigaba 90(1)(a) sikhuluma ngokufika echwebeni lomnyango wentela yempahla engenayo nephumayo.
- Isigaba 2(b)(ii) ukhuluma ngezimpahla ezisemkhunjini ezithathwa njengezifike echwebeni lomnyango wentela yempahla engenayo nephumayo, okungukuthi "uma umkhumbi emva kokufika echwebeni okokuqala, noma ingaphandle kwechweba noma lapho kupakishelwa khona izimpahla ngaphandle kwasechwebeni".

- **9.5 (f) ufundwe ndawonye nesigaba 206(4): Ubani ozobika ukuhluleka ukugcwalisa umsebenzi oya emazweni angaphandle: Ngabe ihhovisi lomngcele noma uMnyango weNtela yeMpahla engenayo nephumayo wakwa-SARS ?**

Umuntu odlulisa izimpahla: bheka isigaba 217(2) se-CCA.
Endaweni eshintshashintshayo nenzima emhlabeni, esifundeni nakuzwelonke, uMnyango weNtela yeMpahla engenayo nephumayo udlala indima esemqoka ekwesekeni izinhlelo zikaHulumeni zokukhuthaza ukukhula komnotho, ukusungulwa kwemisebenzi kanjalo nokuhlangana komphakathi.

UMthetho weNtela yeMpahla engenayo nephumayo kanye neNtela eQoqwayo, 1964, awukwazi ukumelana nesivinini umsebenzi okugxilwa kuzo emnyangweni weNtela yeMpahla engenayo nephumayo oshintsha ngayo noma ukuguquka okubonakalayo endaweni lapho kwenziwa khona uhwebo lwamazwe, ikakhulu ukukhula ngamandla ekusetshenzisweni kobuchwepheshe kanjalo nokushintshanisa kwemininingo ngekhompyutha.

Ngale ndlela oyiyo, umthethonqubo womnyango wentela yempahla engenayo nephumayo awukwazi ukuphendula ebungozini obusha, futhi akusebenzi kahle ebhizinisini kanti futhi kumele kube lula ukuluqonda nokulusebenzisa ukuhlinzeka abahwebi nabahambi kanjalo naseMyangweni weNtela yeMpahla engenayo nephumayo ngesiqiniseko.

Sicela uqaphele: iMibuzo eVamise ukuBuzwa (FAQ) kanye nezimpendulo zayo ingumhlahlandlela womthethonqubo omusha womnyango wentela yempahla engenayo nephumayo. Akumele yenabe ngemininingwane eshaya emhlolweni kwephathelene nakho kanjalo nezomthetho okuvame ukuhambisana nomnyango wentela yempahla engenayo nephumayo. Ngakho-ke, akumele isetshenziswe njengereferensi kwezomthetho. Abakwa-SARS bangayibuyekeza imibuzo evamise ukubuzwa uma kunesidigo ngesikhathi sokuqala kokusetshenziswa komthethonqubo omusha. Iqoqwa emibuzweni ethunyelwa ebhokisini le miyalezo ivela emalungeni omphakathi NewCustomsActs@sars.gov.za