OKUMISIWE/OKUHLEHLISIWE

Kuyini?

Intelo yoMnyango wokuThelisa kanye ne-VAT kukhokhwa ngokweSigaba 39(1)(b) ngesikhathi sokungeniswa kwempahla ezweni. Amakhasinde oMnyango wokuThelisa asevele esebhalisile noma asenezimvume angafaka isicelo sokumiselwa/ukuhlehliselwa ukukhokhela intelo yoMnyango wokuThelisa kanye ne-VAT isikhathi esingafika ezinsukwini ezingamashumi amathathu (30) kuze kufike enanini elikhulu lentelo. Akukho ntelo nelevi ezimpahleni ezikhiqizwe ekhaya okungahlehliswa kufakwe ku-akhawunti egunyaziwe yokuhlehlisiwe.

Okumiswayo/okuhlehliswayo akulona uhlobo lwekhasimende, kuyithuba elinikwa amakhasimende asevele esebhalisile noma asenemvume yoMnyango wokuThelisa ukuze ahlehlise ukukhokhwa kwentelo isikhathi esithile kuze kufinyelele enanini elikhulu lentelo. Umuntu obhalisile noma onemvume kumele agcwalise DA 650 kanye DA 652 ukufaka isicelo sethuba lokuhlehliswa kokukhokha.

Umfakisicelo kumele aveze umkhawulo ophelele obekiwe kuntelo naku-VAT. Inani lesibambiso okumele likhishwe lizonqunywa uMnyango wokuThelisa (bheka Bonds external standards) ngaphambi kokuthi anikwe lelo thuba.

Nasiphi isicelo sokuchitshiyelwa kwezinsuku, noma ukwenyuswa, noma ukuncishiswa kwemikhawulo yokumisiwe, sidinga ukuthi kugcwaliswe futhi kugunyazwe ibhondi entsha ngendlela efanele (bheka Bonds external standards). Abakwa-SARS angeke bawavumele amakhasimende abhalisile noma anemvume ukuba abe yingxenye yaleli thuba uma kungukuthi banesikweletu/ izikweletu esezidlulelwe isikhathi zingakhokhiwe. Imigomo yangaPhandle yokuMisiwe i-Deferment External Standard ifingqa izidingo nokudluliswa kwentelo yoMnyango wokuThelisa kanye ne-VAT.

Ulibamba kanjani iqhaza?

Amakhasimende oMnyango wokuThelisa asevele esebhalisile noma asenezimvume kumele afake isicelo sethuba lokuhlehliswa kokukhokha ngokokuhlinzekelwa iSigaba 59A . Ifomu lokufaka isicelo okumele ligcwaliswe yi-DA 650 – Application for Deferment futhi kumele lithunyelwe liye eHhovisi loMnyango wokuThelisa noma lidluliselwe eThimbeni lokuBhalisa neziMvume kuZwelonke elise-Alberton. Ungabheka nalapha Registration, Licensing and Designation external policy naku-Deferment External Standard.

Umfakisicelo uzocelwa ukuba anike isibambiso ukuze kuvikelwe uMbuso ekulahlekelweni okungase kube khona ngenxa yokuhlehliswa kokukhokha. Inani lesibambiso lizonqunywa ngokwemigomo futhi lizohlolwa kubhekwe umuntu nomuntu ngokwendlela ehlonziwe, bheka:

- Bonds External Policy; kanye
- Completion of Bonds and Addendum External Manual.

Uma isikhathi se-akhawunti yokuhlehliswa kokukhokha siphela, uhlelo lwekhompyutha lube selakha isiTatimende se-Akhawunti soMnyango wokuThelisa i-Customs Statement of Account (CSA). Okwamanje umnikazi we-akhawunti yokuhlehliswa ukukhokha unikwa ezinye izinsuku eziyisikhombisa (7) ukuze ahlanganise amabhuku e-CSA yakhe. Lolu suku lwaziwa njengosuku lokukhokha okuvunyelwane ngalo kanti luyahluka kukhasimende ngekhasimende. Uma umnikazi we-akhawunti ene-akhawunti yokuhlehliselwa ukukhokha evumelana ne-CSA ekhishiwe, kumele akhokhe aqede ngosuku lokukhokha okuvunyelwane ngalo ukugwema izinhlawulo kanye/noma ukukhokha inzalo emalini esele engakhokhiwe.

Kuwumthwalo womnikazi we-akhawunti ehlehliselwe ukukhokhwa ukuthi aqaphe i-akhawunti yakhe kanye nokuqinisekisa ukuthi wonke amathransekushini aku-akhawunti ehlehlisiwe ayiqiniso ngaphambi kokuthi kuvalwe i-akhawunti yakhe noma ngaphambi kokuthi uMnyango wokuThelisa ukhiphe isiTatimende se-akhawunti i-Customs Statement of Account (CSA).

Uma kwenzeka ukuthi kukhona ithransekushini edinga ukuchitshiyelwa ngenxa yokuthi kukhona ulwazi olungelona iqiniso ezinqubweni zokudalula zoMnyango wokuThelisa ngesikhathi se-akhawunti ehlehlisiwe, umnikazi we-akhawunti kumele athumele ukuchibiyela okufanele eMnyangweni wokuThelisa ngaphambi kokuvalwa kwe-akhawunti yakhe ehlehlisiwe, bheka ibhuku langaphandle mayelana nokugcwaliswa kwezidaluli i-Completion of Declarations external manual.

Uma umnikazi we-akhawunti ehlehlisiwe edlula ngaphezulu komkhawulo obekiwe wokuhlehliswa kunoma isiphi isikhathi se-akhawunti ehlehlisiwe, umnikazi we-akhawunti ye-akhawunti ehlehlisiwe angeke akwazi ukuhlehliselwa ezinye izintelo kanye ne-VAT ngesikhathi ngaphandle uma umnikazi we-akhawunti ekhokha ngokugcwele i-akhawunti ehlehlisiwe noma akhokhe ingxenye ye-akhawunti ehlehlisiwe ngaleso sikhathi.

Uma umnikazi we-akhawunti edlula emkhawulweni obekiwe wokuhlehliswa kokukhokha zonke ezintelo kanye ne-VAT okulandelayo kuzohlawuliswa ngaphansi kwezinkokhelo zikakheshi kanti umnikazi we-akhawunti kuyodingeka ukuthi

akhokhe ngokusebenzisa eFiling, EFT noma ngokuthi asebenzise indlela yokukhokha yoMnyango wokuThelisa uma kwenzeka ukuthi i-eFiling ayitholakali, kuze kube ukuthi umnikazi we-akhawunti ehlehlisiwe uyawenyusa umkhawulo wokuhlehliswa noma uyikhokha yonke imali eku-akhawunti ehlehlisiwe noma ingxenye yayo.

Uma usuku luwusuku oluyiholide noma usuku lwempelasonto, inkokhelo kumele yenziwe ngosuku lokugcina lokusebenza ngaphambi kwalolu suku.

Uma ufuna usizo ngokuthi ungayengamela futhi uyikhokhele kanjani i-akhawunti ehlehlisiwe bheka imigomo yangaphandle yokuKhokha i-Payments external standard.

Izimali okumele zibuyele ikhasimende zizobanjwa kumnikazi we-akhawunti ye-akhawunti ehlehlisiwe uma kungukuthi i-akhawunti ehlehlisiwe isilele emuva ngokukhokhelwa. Lokhu kuzokwenzeka kuphela uma kuyi-akhawunti yongenisa impahla ezweni ehlehlisiwe. Ngolwazi olwengeziwe ngenqubo, ungabheka ku-Refunds and Drawback External Standard.

IsiTatimende se-akhawunti yoMnyango wokuThelisa i-Customs Statement of Account (CSA)

Ekupheleni kwesikhathi se-akhawunti ehlehlisiwe; i-CSA izotholakala ku-eFiling kanti uma i-eFiling ingatholakali umnikazi we-akhawunti angaxhumana ne-SARS Contact Centre.

Umnikazi we-akhawunti ehlehlisiwe kumele aqiniseke ukuthi:

- Ama-akhawunti akhe ahlehlisiwe ayiwo futhi aphelele;
- Naziphi izikweletu ezingakabiwa ziyasonjululwa ngaphambi kosuku lokuphela kwesikhathi sesitatimende; futhi
- Nasiphi isikweletu esingakakhokhwa siyakhokhwa ngaphansi kwemigomo echaziwe yokukhokha.

Abanikazi bama-akhawunti ahlehlisiwe kumele bakwazi ukungena ku-eFiling ukuze bezobona i-CSA. Uma kwenzeka i-eFiling ingatholakali, iHhovisi leGatsha noma isiKhungo sokuThobela soMnyango wokuThelisa i-Customs Compliance Centre (CCC) lizosiza ikhasimende ngokuthola i-CSA noma ngolwazi lwethransekushini kukhompyutha.

Isungqangi: Bheka ku-Customs eAccount on eFiling External Manual.

Yimaphi amafomu?

Inkokhelo kumele yenziwe kusetshenziswe i-eFiling kanti uma kungenzeki ku-eFiling, kumele kuvunyelwane ngezinye izindlela;
Ngolwazi olwengeziwe ungabheka isiqondiso sangaphandle sokuKhokha i-Payments external guide.

Izinkokhelo zingahlehliswa isikhathi esingakanani?

Izinkokhelo zingahlehliswa kuze kube izinsuku ezingamashumi amathathu (30). Ekupheleni kwesikhathi sokuhlehliswa kokukhokha, ikhasimende linganikwa ezinye izinsuku eziyisikhombisa (7) ukuze likhokhe liqedele i-akhawunti.