



INDLEKO YOMTHELO

UMHLAHLANDLELA OQAKATHEKILEKO
WOMTHELO

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IPHETJHANA LOMHLAHLANDLELA WENDLEKO YOMTHELO WAMABHIZINISI AMANCANI

Iyini iNdleko yomThelo?

INdleko yomThelo ziimbopho ezigwagwanisileko, imbadelo nemithelo efakwe epahleni ethileko ekhiqizwa endaweni bese ithunyelwa ngaphandle, esetjenziswa eSewula Afrika. Isibethamthetho sendleko senza ihlelo lepahla ethileko bona ithelelwe ngokuseduze nalapho ikhiqizwa khona.

Umnqopho wokwandisa inzuzo yeNdleko yomThelo kusisa iindleko zakarhulumeende zezefundo, izindlu, zepilo, njll. ngesabelommali saqobe mnyaka. Omunye umnqopho kusebenzisa umthelo njengesisetjenziswa sokugandelela ukusetjenziswa kwemikhiqizo ethileko eyingozi epilweni yezakhamuzi nebhoduluko. Ngenzasi ngezinye zeembopho zeNdleko neembadelo.

1. Iimbopho zendleko zikatelelwa ngeenarha ze-Southern African Customs Union (SACU), eziyi-Botswana, i-Lesotho, i-Namibia, Eswatini neSewula Afrika. Izinga elifanako lesibopho elisetjenziswa emikhiqizweni enqophileko eSewula Afrika lisebenza kizo zoke iimfunda ze-SACU.

Iimbopho zendleko enqophileko zikatelelwa ezintweni ezinqotjhwe eNgcenyeni 2A yeHlelo loku-1 lomThetho wokuLawulwa kwePahla, ka-1964, (umThetho), okungilezi:

- » Utlabalala kanye nepuyere yokudidiyela ibhiya yebhali ebilisiweko namkha amabele angakabiliswa anamandla wotjwala angeqi kwayi-3,5% isilinganiso sisinye.
- » Utjwala bamabele (ibhiya emamanzi eyenziwe ngamabele abilisiweko anamandla wotjwala aphakathi kwaka-3 no-6% isilinganiso sisinye)
- » Iwayini ne-*Vermouth*
 - Amawayini angakavangwa (wemvelo) nama-vermouth atholwe ngesibiliso esingokwemvelo samadribe/ijuzi yamadribe asesematjha, kuye emandleni wotjwala okungasenani afika ku-4.5% ngesilinganiso, kodwana angeqi esilinganisweni se-16.5%.
 - Amawayini avangiweko nama-vermouth atholwe ngokungezelela amawayini weenrhadlo ukuya emawayinini angakavangwa (wemvelo) nama-vermouth, kuye emandleni wotjwala okungasenani ayi-15% ngesilinganiso kodwana angeqi ku-22% ngesilinganiso.
 - Amawayini ahlwihlwizako nama-vermouth atholwe ngokwandsisa umfutho weteleza yewayini angakavangwa (yemvelo) ne-vermouth kufikela ku-300kPa okungasenani nayibekwe ku-20 °C.

- » Ezinye iinselo ezinesibiliso (ezenziwe ngeentlo ezibilisiweko (ngaphandle kwamadribe), amabele namkha iluju, ezingavangwa nezinye iinselo. Ezinye iinselo ezingakavangwa ezibilisiweko ngokujayelekileko ziba namandla wotjwala asuka ku-2.5% ukuya ku-15% isilinganiso sisinye, begodu nazivangwe neenrhadlo ngokujayelekileko ziba namandla wotjwala asuka ku-15% ukuya ku-23% isilinganiso sisinye.
- » Iinrhadlo neenselo ezinesirhadlo (ezenziwe ngobuthodhlhelo bewayini, amabele, isithelo, umoba, isitatjhi, njll. ngokwamandla athileko wotjwala ayi-40% isilinganiso sisinye. Nezenziwe ngotjwala obuhlahliweko besithelo esinesibiliso, ezineenrhadlo ezingezelelweko zamandla wotjwala asukela ku-15% ukuya ku-23% isilinganiso sisinye.
- » Imikhiqizo yeembaseli (ngokwesibonelo, ipetroli, idizeli, i-bio-diesel njll.).
- » Imikhiqizo yegwayi (isegerede, isegerede ye-tobacco, isegari, ipeyipu ye-tobacco, ipeyipu yamanzi ye-tobacco – i-hubbly bubbly, imikhiqizo ye-tobacco efuthunyeziweko njll.).

Iimbopho zendleko ye-*Ad Valorem* mithelo ekatelelwa ngokwenani lephala begodu le ikatelelwa ezintweni ezinqotjhw eNgcenyeni 2B yeHlelo loku-1 lomThetho, kuhlanganise nalokhu:

- » Ze-elektroniki namageyimu
- » Izembatho zezikhumba esinoboya
- » Iimonyongo namakha
- » Amakherikedi neengidi
- » Abofunjathwako
- » Iinkoloyi

Imbadelo yendleko ihlukile elungeni ngalinye lombuso weenarheni ze-SACU.

Imbadelo yendleko ikatelelwa yiSewula Afrika



Imbadelo yeembaseli emikhiqizweni yeembaseli ikatelelwa ezintweni ezinqotjhw eNgcenyeni 5A yeHlelo loku-1 lomThetho.



Imbadelo ye-RAF (Road Accident Fund) emikhiqizweni yeembaseli ikatelelwa ezintweni ezinqotjhw eNgcenyeni 5B yeHlelo loku-1 lomThetho.



Imbadelo yezebhoduluko ikatelelwa ezintweni ezinqotjliwe esiGabeni esifaneleko, njengombana kuveziwe ngenzasi, eNgcenyeni 3 yeHlelo loku-1 lomThetho. lingabezo ngilezi:

- Ikhamphani enqotjiweko yeplastiki neenkhwama ezipladi (IsiGaba A seNgcenyeni 3)
- Ukukhiqizwa kwegezi ngezinto ezingasebenzisekiko kwesibili (IsiGaba B seNgcenyeni 3)
- Imitanto yamalampa wegezi (IsiGaba C seNgcenyeni 3)
- Intuthu ye-Carbon dioxide (CO₂) yeenkoloyi ezitjha (IsiGaba D seNgcenyeni 3)
- Amatayere (IsiGaba E seNgcenyeni 3)
- Intuthu ye-Carbon dioxide ekhambisana ne-greenhouse gas (GHG) (IsiGaba F seNgcenyeni 3)



Imbadelo yokuthukiswa kwePilo ekatelelwa ezintweni ezinqotjliwe esiGabeni esifaneleko, njengombana kuveziwe ngenzasi, eNgcenyeni 7 yeHlelo loku-1 lomThetho. lingabezo ngilezi:

- Iinselo ezinetjhukela (IsiGaba A seNgcenyeni 7)
- Ukulungiselwla nemididiyelo yokwenza iinselo ezinetjhukela (IsiGaba A seNgcenyeni 7)



Imbadelo yokuthunyelwa kwedayimani ngaphandle emadayimanini athunyelwe avela eSewula Afrika



Umthelo womkhweli wesiphaphamtjhini



Imbadelo ye-International Oil Pollution Compensation Fund (IOPCF)

Indlela yokulayisensa/yokutlolisela iNdeko yomThelo

Ngaphambi kobana nanyana ngimuphi umrhwebelani asebenze ngepahla engaphasi kweembopho zendleko namkhka iimbadelelo, iiNgaba 59A no-60 ezifundeka nemithetho yazo yePahla neNdleko, zitlhoga bona abarhwebelani laba batlolise namkhka balayisenselwe ukufunyanana ilayisensi yokukhiqiza namkhka yendawo yokubeka, ngokuzalisa amaforomo wesibawo afaneleko neenjobebelelo zakhona (njengombana kuvezwe emithethweni 59A no-60) bese bayawathumela, akhambisana namaphepha asekelayo, egatjeni eliseduze lePahla neNdleko.

Ukuzibhalisa Buncopho neforomo lelayisensi i-Manual Registration and licencing form (DA 185) elineenjobebelelo ezifaneleko namaphepha asekelako njengombana kuveziwe, ngokomthetho 59A no-60 womThetho wePahla neNdleko.

- » Iforomo lembadelelo yokuthumela amadayimani ngaphandle (DL185) namaphepha asekelako njengombana kuveziwe, ngokwesigaba 2 somThetho ka-2007 weMbadelo yokuThunyelwa kwamaDayimani Ngaphandle (Ukulawula) Diamond Export Levy (Administration) Act.
- » Isibawo sokubhaliswa/sokusulwa komjameli namkhka ukutjhugululwa kweemfanelo ezitlolisiweko (APT101) zomThelo woMkhweli wesiPhaphamtjhini, ngokomthetho 47B womThetho wePahla neNdleko.
- » Isibawo sokubhaliswa/sokusulwa komlawuli namkhka iforomo lokutjhugululwa kweemfanelo ezitlolisiweko (APT102) zomThelo woMkhweli wesiPhaphamtjhini, ngokomthetho 47B womThetho wePahla neNdleko.

Ekulayisenseni nekutloliseni, i-SARS ingaqunta bona isiqinisekiso esifaneleko sisungulwe yitlayenti.

Izaphulelo neembuyiselo zeNdleko yemiSebenzi neMbadelo

IHlelo lesi-6 lomThetho licacisa izaphulelo neembuyiselo zendleko yemisebenzi, iimbaseli, i-Road Accident Fund, ibhoduluko kunye neembadelo zokuthuthukiswa kwepilo.

- » Nangabe imikhiqizo engaphasi kwesibopho somthelo iyasetjenziswa ngokwemigomo evezwe emalungiselweni weHlelo 6 lomThetho, imikhiqizo enjalo ingafunyanana ingcinye namkha isaphulelo espheleleko namkha imbuyiselo yesibopho/yembadelo.

Ekusebenzeni ngemikhiqizo ethileko, abarhwebelani kungathogeka bona babe basebenzisi ababhaliselwe isaphulelo. Ngokwesibonelo, nawusebenza ngeenrhadlo ezisetjenziswa ekukhiqizeni imikhiqizo yefemu namkha engasi bujwala, kutlhogeka ukubhaliswa kwentweleyo ngokwemigomo yesaphulelo esifaneleko yeHlelo lesi-6.

Amaphuzu ajayelekileko weHlelo lesi-6 akubeke ngokucacileko okulindelekileko ekubhaliseni njengokulindelekileko emthethweni 59A womThetho wepahla owamukelwe ngaphasi kwesibopho sesaphulelo namkha imbuyiselo, ngokomgomo wananyana ngiyiphi into yeHlelo.

Kwenzekani nange ungathobelani neemfuneko zendleko?

- » Uzokuhlawuliswa ngokuvumelana nomThetho.
- » Kuzokubuthelelwa iimbopho eziseleko, imbadelo, namakonyana.
- » Emikhiqizweni ethileko, kungafakwa namakonyana wehlawulo (i-SARS ingabamba ipahla yakho bekube kulapho isikolodo sesibhadelweko) emitjhinini neensetjenziswa.

Malungana nelwazi elinabileko, –

- » Ungavakatjhela iKhasi lamaBhizinisi amaNcani bese uqalisela ekhasini elingaphakathi labaRhwebi nabaKhambi.
- » Ngakelinye ihlangothi ungavakatjhela ikhasi lePahla neNdleko bese ukhetha iNdleko ngaphasi kweMenyu yePahla neNdleko kuzinzolwazi lakwa-SARS elithi www.sars.gov.za.

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