



UMTSELO WEMPHAHLA

INKHOMBANDLELA YEMTSELO LOBALULEKILE

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LIBHUKWANA LENKHOMBANDLELA YEMTSELOMPHAHLA WEMABHIZINISI LAMANCANÉ

Yini Umtselomphahla?

Umtselomphahla ngumtsetlo longakacondzi-ngco, emalevi nemitsetlo letseliswa imphala noma imikhicito letsite lekhitwa ngekhatshi kuleli naletitsengwa ngaphandle kulamanye emave, lesetjentiswa lapha eNingizimu Afrika. Umtsetfo Wemtsetlo mphahla ubeka umgomo wekutseliswa kwemikhicito letsite dvute nalapho ikhitwa khona.

Umgomo yekutsi kukhishwe Umtselomphahla kutsi kufanele kutfolakale timali tekukhokhela lusebentisomali lwahulumende kutemfundvo, tetindlu, tetemphilo, njll. ngekusebentisa liphakelomali lemnyaka. Leminye imigomo kutsi kusetjentiswe lomtsetlo njengelithulusi lekucedza emandla lekusebentisa imikhicito letsite lenebungoti kutemphilo yetakhamiti nemvelo. Ngentasi nguleminye yeMitselomphahla nemalevi.

1. Imtselomphahla ikhokhiswa ngekusebentisa emave e-Southern African Customs Union (i-SACU), lekuyiBotswana, iLesotho, iNamibia, Eswatini kanye neNingizimu Afrika. Silinganisomtsetlo lesifananako lesikhokhiswa imikhicito letsite eNingizimu Afrika ikhokhiswa kuso sonkhe sigodzi se-SACU.

Umtselomphahla lotsite lokhokhiswako ukhokhiswa tintfo letibekwe kuNcenyé 2A yaShejuli No.1 yeMtssetfo weKhasomsi neMtselomphahla, wanga-1964, (Umtsetfo), lobitwa ngekutsi:

- » Tjwala besintfu (umcombotsi) nephawuda tjwala lobuphiswe ngemtfombo wetjwala lolatisiwe noma-ke tinhlavu letingakentiwa umtfombo lonemandla etjwala ladzakanako langendluli ku-3, 5 % umtsamo ngamunye.
- » Tjwala bemtfombo/emabele (tjwala lobucwebile lobuphiswe ngemtfombo lolatisiwe lonemandla ladzakanako lasemkhatsini wemaphesela-3 kuya kula-6 % umtsamo ngamunye)
- » Liwayini neLiwayini lelimunyu
 - Emawayini laphiswe ngekwelizinga leletayelekile (emvelo) kanye nemawayini lamunyu latfolakala ngekuvutjelwa ngekwemvelo ngemagelebisi/ngejusi yemagelebisi lensha, abe semandleni etjwala lokungenani i4.5 % umtsamo ngamunye, kepha angendluli umtsamo longu-16.5 %.

- Emawayini laphiswe ngekwelizinga leletayelekile (emvelo) kanye nemawayini lamunyu latfolakala ngekwengeta bogologo bemawayini kumawayini langakaphiswa ngekwelizinga leletayelekile (ngekwemvelo) liwayini neliwayini lelimunyu, abe nemandla etjwala lokungenani 15% umtsamo ngamunye kepha kungendluli ku-22% umtsamo ngamunye.
 - Emawayini lahlilitako nemawayini lamunyu latfolakala ngekwelizinga umfutfo lowendlulele eliwayini lelingakaphiswa ngekwelizinga lelifanele (ngekwemvelo) kulokungenani ku-300kPA uma agcinwe ku-20°C.
- » **Letinye tinatfo letivutjelwe** (letakhiwe ngetitselo letivutjelwe (kungafiki ekhatsi emagelebisi), ummbila noma luju, lokungahlanganiswa naletinye tinatfo. Letinye tinatfo letingakaphiswa ngekwelizinga leletayelekile tinemandla etjwala lacala ku-2.5% kuya ku-15% umtsamo ngamunye, futsi uma tiphiswe ngekwelizinga leletayelekile nabogologo tivamise kuba nemandla etjwala kusukela ku-15% kuya ku-23% umtsamo ngamunye).
 - » Bogologo netinatfo letinabogologo (bentiwe ngeliwayini lelihluwe, lokutinhlavu, titselo, umoba, titashi, njll. ngemandla etjwala latayelekile lange-40% umtsamo ngamunye.(letentwe ngeliwayini lelihluwe, lokutinhlavu, titselo, umoba, sitashi, njll. emandla etjwala latayelekile angu-40% umtsamo ngamunye. Baphindze futsi bakhiwe ngetjwala lobuhlutiwe betitselo letivutjelwe, labafakwe bogologo labanemandla etjwala lacala ku-15% kuya ku-23% umtsamo ngamunye).
 - » Imikhicito yemafutsa etimoto (sibonelo phethiloli, idizili, dizili wetitjalo njll.).
 - » Imikhicito yeligwayi (bosikilidi, ligwayi lasikilidi, tigazo, ligwayi lelipipi, ligwayi lelipipi lemanti – i-hubbly bubbly, imikhicito yeligwayi leshisiwe njll.).

Umtselo we-*Ad Valorem* yimitselo lekhokhiswa imphahla futsi ikhokhiswa timphahla letishiwo kuNcenywe 2B yaShejuli No.1 kuloMtsetfo, kufaka ekhatsi:

- » Ema-elekthroniki nemidlalo
- » Tembatfo letakhiwe ngeboya
- » Kwekutimonyonga nemakha (emaphefumu)
- » Tichumane netibhamu
- » Bomakhalekhikhini
- » Timoto

Emalevi emphahla ahlukile ngekuya ngelilunga le-SACU ngalinye.

Emalevi emphahla lakhokhiswa yiNingizimu Afrika



Emalevi emafutsa etimoto kumikhicito yaphethiloli akhokhiswa ngekwemibandzela lebekwe kuNcenywe 5A yaShejuli No.1 kuloMtsetfo.



Emalevi e-RAF (Sikhwama Setetingoti Temgwaco) kumikhicito yaphethiloli akhokhiswa ngekwemibandzela lebekwe kuNcenywe 5B yaNo.1 kuloMtsetfo.



Ilevi yetemvelo ikhokhiswa etintfweni letibekwe kuSigaba lesifanele, njengobe kushiwo ngentasi, kuNcenywe 3 yaShejuli No.1 waloMtsetfo. Lemikhakha ngulena:

- Kwakuphatsa kwemaplastiki kanye netikhwama letiticaba (Sigaba A seNcenywe 3)
- Kuphehlwa kwagezi kumitfombo lengavusetelwa (Sigaba B seNcenywe 3)
- Emalambu agezi efilamenti (Sigaba C seNcenywe 3)
- Kubhunya kwesikhuntsa (CO₂) kwetimoto letinsha (Sigaba D seNcenywe 3)
- Emathayi (Sigaba E seNcenywe 3)
- Sikhuntsa lesilingana nekubhunya kwemoya longcolile (GHG) (Sigaba F seNcenywe 3)



Ilevi yeKukhutsata Temphilo ikhokhiswa etintfweni letibakwe kuSigaba lesifanele, njengobe kushiwo ngentasi, kuNcenywe 7 yaShejuli No.1 kuloMtsetfo. Lemikhakha ngulena:

- Tinatfo tashukela (Sigaba A seNcenywe 7)
- Kulungiselela nekushuba kwekwakha tinatfo letinashukela (Sigaba A seNcenywe 7)



Ilevi yekutsengiswa kwelidayimane kulamanye emave yemadayamondi langakapolishwa latfunyelwa eNingizimu Afrika



Umtselo wemgibeli lohamba emoyeni



Ilevi Yesikhwama Semave Emhlaba Sesincephetelo Sekungcoliseka Kwe-oyili (i-IOPCF)

Itfolakala kanjani ilayisese/kubhalisela Umtselomphahla

Ngembi kwekutsi umhwebi ahwebelane ngemphahla/imikhicito letseliswako, Tigaba 59A na-60 tifundvwa kanye nemitsetfosimiso yato yeMtsetfo Wemtselomphahla Nekhastomsi, tidzinga labahwebi kutsi babhalise noma batfole emalayisese ekukhucita noma iwehawsi yekugcina imphahla, ngekugcwalisa lamafomu ekufaka sicelo netengeto letifanele (njengobe kuchaziwe kumitsetfosimiso 59A na-60) kanye nekuyingenisa, kanye nemadokhumenti lesekelako, eGatjeni leKhastomsi neMtselomphahla lelidvutane.

Kubhalisa Imanywali nelifomu lelayisese (i-DA 185) netengeto letifanele nemadokhumenti lesekelako njengobe kubhaliwe, ngekuya kwemtsetfosimiso 59A ne-60 weMtsetfo Wekhastomsi Newemtselomphahla.

- » Lifomu lekubhalisa umtsetfo wekutsengisa lidayimane kulamanye emave i-Registration for diamond export levy form (DL185) kanye nemadokhumenti lesekelako labhaliwe, ngekuya kwesigaba se-2 seMtsetfo Wemtselomphahla Wekutsengiswa Kwelidayimne Kulamanye Emave (Kulawula) i-Diamond Export Levy (Administration) Act wanga-2007.
- » **Sicelo seMa-ejenti sekubhalisa/** kucisha noma kuntjintja imininingwane lebhaliwe (APT101) leMtsetfo Wemgibeli Wasemoyeni, njengekuya kwemtsetfosimiso 47B weMtsetfo Wekhastomsi Nemtselomphahla.
- » **Sicelo seMa-opharetha sekubhalisa/** kucisha noma kuntjintja imininingwane Emafomu lebhaliwe (APT102) leMtsetfo Wemgibeli Wasemoyeni, njengekuya kwemtsetfosimiso 47B weMtsetfo Wekhastomsi Nemtselomphahla.

Ngemuva kwekutfola ilayisese nekubhalisa, i-SARS ingancuma sibambiso lesifanele lesingafakwa yikllyanti.

Tephulelo nekubuyiselwa imali yeMalevi Emtselomphahla

Ishejuli No. 6 yaloMtsetfo ibeka tephulelo netimbuyiselo temtselomphahla, emafutsa etinomoto, Sikhwama Setetingoti Temgwaco, temvelo kanye nemitselo lekhutsata temphilo.

- » **Uma ngabe imikhicito letseliswako isetjentiswa ngekwemibandzela lechazwe kuShejuli No. 6** wemigomo yeMtsetfo, leyo mikhicito ingatfola sephulelo lesiyincenye noma lesiphelele noma ibuyiselwe umtselo.
- » Ekubukaneni nalemikhicito, bahwebi bangadzingeka kutsi babhalisele kuba basebentisi besephulelo. Sibonelo, uma kusetjentwa ngabogologo labasetjentiswa ekukhicitweni kwemikhicito yetimboni noma imikhicito lengasibo tjwala, kudzingeka kutsi kubhaliswe ngekwemibandzela yesephulelo lesisebenta etintfweni teShejuli No. 6.

Emanotsi lavamile aShejuli No. 6 akubeka kucace lokukhetsekile mayelana nekubhalisa njengobe kucatjangiwe kumtsetfosimiso 59A weMtsetfo wemphahla letfolwa ngaphasi kwelulawulo noma kubuyiselwa umtselo, ngekwemibandzela kwanoma nguyiphi intfo yaleShejuli.

Kwentekani uma ngabe awuhambisani netidzingo temtselomphahla?

- » Tinhlawulo titawukhishwa ngekuya kweMtsetfo.
- » Kugcogcwa kwemtselo losilele, emalevi, kanye nentalo.
- » Kuleminywe imikhicito, kutsatfwa kwemphahla (i-SARS ingayitsatsa imphahla iyigodle kute kube ngulapho kukhokhelwa sikweleti) mhlawumbe ibekwe kumishini nakuma-ikhwiphmenti.

Kute utfole lwatiso lolubanti, unga-

- » Vakashela Likhasi Letemabhezini Lamancane uphindze futsi ufundze likhasi lelincane leBahwebi Nebahambi.
- » Noma-ke ungavakashela likhasi bese ukhetsa likhasi leTekhastomi Nemtselomphahla bese ukhetsa Umtselomphahla ngaphasi kweMenyu ye-Customs and Excise Menu kuwebhusayithi yaka-SARS ku-www.sars.gov.za.

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