



INTLAWULO YERHAFU

ISIKHOKELO SERHAFU ESIBALULEKILEYO

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IPHEPHA LEMITYALELO YENTLAWULO YAMASHISHINI AMANCINANE

Yintoni Intlawulo Yerhafu?

Intlawulo Yerhafu luxanduva olungangqalanga, lwentlawulo kunye nerhafu efakwa kwiimpahla ezithile ezenziweyo kwakunye nezingeniswayo elizweni, nezisetyenziswa eMzantsi Afrika. Umthetho wentlawulo wenza ilungiselelo kwiimpahla ezithile ukuze zirhafwe kwindawo ekufutshane nalapho zenziwa khona.

Injongo yokuqokelelwa kweNtlawulo Yerhafu kukuxhasa urhulumente ngemali ukuze ayisebenzise kwiindleko zemfundo, zezindlu, zempilo, njlnjl. ngohlahlo lwabiwo lwemali. Enye injongo kukusebenzisa irhafu njengesixho sokunciphisa iimveliso ezithile ezinokuba nobungozi kwimpilo yebemi kunye nemekobume. Ngezantsi zezinye iirhafu kunye noxanduva lweNtlawulo.

1. Intlawulo yerhafu inyanzeliswa kumazwe e-Southern African Customs Union (SACU), aquka iBotswana, iLesotho, iNamibia, Eswatini kunye noMzantsi Afrika. Ixabiso elifanayo lerhafu elisetyenziswa kwiimveliso ezithile eMzantsi Afrika likwasetyenziswa kwingingqi ye-SACU.

Intlawulo yerhafu ethile enyanzeliswayo kwizinto ezichazwe kwiNxalenye 2A yeShedyuli yeNombolo1 yeZiko leRhafu kunye noMthetho weNtlawulo, 1964, (uMthetho), eyile:

- » Umqombhothi kunye nephawuda yibhiya eyenziwe ngokubilisa amabele iinkozo ezingenawo amabele ngamandla otywala angadluliyo kwi-3, 5 % ngokomlinganselo ngamnye.
- » Ibhuya yamabele (ibhiya ecacileyo eyenziwe ngamabele abilisweyo ngamandla otywala aphakathi kuka-3 ukuya ku-6 % ngokomlinganselo ngamnye)
- » Iwayini kunye ne-*Vermouth*
 - liwayini ezingadityaniswanga nanto (eyemvelo) kunye ne-vermouths zifumaneka ngokuzibilela kwemvelo kweediliya/ijusi yeediliya efreshi, ukusa kumandla otywala obuncinane umlinganiselo we-4.5 %, kodwa awudluli kwi-16.5 % ngokomlinganiselo.
 - liwayini ezifakwe utywala kunye ne-vermouths efunaneka ngokongezelelwa kweyayini yezipirithi engafakwanga wayini (yemvelo) kunye ne-vermouth, kumandla otywala ubuncinane angange-15% ngokomlinganselo kodwa ayidluli kumlinganselo we-22%.

- liwayini ezihlwahlwazayo kunye ne-vermouths zifumaneka ngokunyusa uxinezeleleko kwiwayini engadityaniswa nanto (yemvelo) kunye ne-vermouth ukusa ubuncinane kwi-300kPA xa igcinwe kwi-20°C.
- » Ezinye iziselo ezibilisiweyo (zenziwe ngeziqhamo ezibilisiweyo (ezingaquki iidiliya), iinkozo okanye ubusi, ezinokuxutywa nezinye iziselo. Iziselo ezibilisiweyo ngokuqhelekileyo zidla ngokuba namandla otywala asusela kwi-2.5% ukuya kwi-15% isikali ngasinye, yaye xa zidityaniswe nezipirithi ngokuqhelekileyo ziba namandla otywala asusela kwi-15% ukuya kwi-23% ngokomlinganselo ngamnye).
- » Izipirithi kunye neziselo zezipirithi (ezenziwe ngewayini enxilisayo, iinkozo, isiqhamo, umdiza weswekile, izitatshi, njlnjl. Yamandla otywala okunokuba yi-40% isikali ngasinye. Kwakhona nobo benziwe ngotywala obubiliswe kwiziqhamo, izipirithi ezongezelelwe Amandla otywala asusela kwi-15% ukuya kwi-23% ngokomlinganselo ngamnye).
- » limveliso zepetroli (ngokomzekelo ipetroli, idizili, i-bio-diesel njlnjl.).
- » limveliso zecuba (ii-entyi, icuba le-entyi, iisiga, icuba lenqawa, icuba lombhobho - i-hubbly bubbly, iimveliso zecuba ezitshiswayo njlnjl.).

Intlawulo yerhafu ye-*Ad Valorem* ziirhafu ezinyanzeliswa kwixabiso leempahla yaye zinyanzeliswa kwizinto ezichazwe kwiNxalenye 2B yeShedyuli yeNombolo 1 kuMthetho, kuquka:

- » Izinto ze-elektroniki kunye nemidlalo
- » limpahla zoboya ezinxitywayo
- » Izinto zokuthambisa kunye neziquholo
- » Iziquhumiso kunye nemipu
- » lifowuni zeselula
- » limoto

Intlawulo yerhafu yahluka ngokwelungu ngalinye lorhulumente wamazwe e-SACU.

Intlawulo yerhafu enyanzeliswa nguMzantsi Afrika



Irhafu yamafutha kwiimveliso zepetroli ezinyanzeliswa kwizinto ezichazwe kwiNxalenye 5A yeShedyuli yeNombolo 1 kuMthetho.



I-RAF (Ingxowa-mali Yengozi Yemeto) yerhafu yeemveliso zepetroli enyanzeliswa kwizinto ezichazwe kwiNxalenye 5B yeShedyuli yeNombolo 1 kuMthetho.



Irhafu yemekobume(yemvelo) inyanzeliswa kwizinto ezichazwe kwiCandelo elifanalekileyo, njengoko kuchazwe ngezantsi, kwiNxalenye 3 yeShedyuli yeNombolo 1 kuMthetho. Nazi ezi zinto:

- Izinto ezichaziweyo zeplastiki kunye neebhegi ezisicaba (Icandelo A leNxalenye 3)
- Ukwenziwa kombane kwizinto ezingavuselelwayo (Icandelo B leNxalenye 3)
- Izibane zezinto zombane (Icandelo C leNxalenye 3)
- Ukungcoliswa komoya (CO2) ziimoto ezintsha (Icandelo D leNxalenye 3)
- Amavili (Icandelo E leNxalenye 3)
- Ukungcoliswa komoya yigesi ye-greenhouse elinganayo (GHG) (Icandelo F leNxalenye 3)



Irhafu Ekhuthaza Impilo inyanzeliswa kwizinto ezichazwe kwiCandelo elifanalekileyo, njengoko kuchazwe ngezantsi, kwiNxalenye 7 yeShedyuli yeNombolo 1 kuMthetho. Nazi ezi zinto:

- Iziselo zeswekile (Icandelo A leNxalenye 7)
- Amalungiselelo kunye nezinto ezidityaniswayo ekwenzeni iziselo ezineswekile (Icandelo A leNxalenye 7)



Irhafu yeedayimani ezithunyelwa emazweni yeedayimani ezingapolishwanga ezithunyelwa emazweni zivela eMzantsi Afrika



Irhafu yabakhweli benqwelo-moya



Irhafu Yengxowa-mali Yehlabathi Yokuhlawula Ukungcoliswa KweOli (IOPCF)

Ukufumana ivume/ukubhalisa Intlawulo Yerhafu

Ngaphambi kokuba nawuphi na umrhwebi asebenze ngeempahla ezihlawulelwa irhafu, Amacandelo 59A kunye 60 afundwe nemithetho yawo yeZiko leRhafu kunye noMthetho weNtlawulo, kufuneka aba barhwebi babhalise okanye bafumane imvume yokuvelisa okanye yokugcina kwimizi-mveliso, ngokuzalisa izicelo zeefomu ezifanelekileyo kunye namaxwebhu afanelekileyo (njengoko kuchazwe kwimithetho 59A kunye 60) yaye zithunyelwe, kunye namaxwebhu axhasayo, kwiZiko leRhafu elikufutshane kunye nesebe leNtlawulo.

Ukubhalisa ngokoqobo kunye nefomu yemvume i-Manual Registration and licencing form (DA 185) enezinto ezongezelelweyo kunye namaxwebhu axhasayo njengoko kudwelisiwe, ngokomthetho 59A kunye 60 weZiko leRhafu kunye noMthetho weNtlawulo.

- » Ukubhalisela irhafu kwifomu yedayamani ethunyelwa emazweni i-Registration for diamond export levy form (DL185) enamaxwebhu axhasayo njengoko kudwelisiwe, ngokwecandelo 2 leRhafu Yedayamani Ethunyelwa Emazweni (Ulawulo) uMthetho i-Diamond Export Levy (Administration) ka-2007.
- » Izicelo zobhaliso zommeli/ ukurhoxiswa okanye ukutshintshwa kweenkcukacha zobhaliso (APT101) zeRhafu Yomkhweli kwiNqwelo-moya, ngokomthetho 47B weZiko leRhafu kunye noMthetho weNtlawulo.
- » Izicelo zobhaliso zabasebenzisi /ukurhoxiswa okanye ukutshintshwa kweenkcukacha zobhaliso (APT102) zeRhafu Yomkhweli kwiNqwelo-moya, ngokomthetho 47B weZiko leRhafu kunye noMthetho weNtlawulo.

Ngemva kokufumana imvume kunye nokubhalisa, i-SARS inokugqiba kwelokuba isiqinisekiso esifanelekileyo sifakwe ngumthengi.

Izaphulelo kunye nemali ebuyayo yeNtlawulo yeRhafu kunye neRhafu

IShedyuli yeNombolo 6 yoMthetho ichaza izaphulelo kunye nemali ebuyayo yentlawulo yerhafu, ipetroli, iNgxowa-mali Yengozi Yemoto, imeko-bume kunye nokukhuthaza irhafu yempilo.

- » Xa iimveliso ezirhafelwayo zisetyenziswa ngokuvumelana neShedyuli yeNombolo 6 echaziweyo yecandelo loMthetho, iimveliso ezinjalo zinokufumana inxalenye okanye epheleleyo imbuyekezo okanye ukubuyiswa kwerhafu.
- » Kwiiimveliso ezithile, abarhwebi banokufunwa ukuba babhalisele ukuba ngabasebenzisi bembuyekezo. Ngokomzekelo, xa besebenzisa izipirithi kwishishini lomzi-mveliso okanye iimveliso ezingezizo ezotywala, ubhaliso luyafuneka ngokuvumelana nezinto zembuyekezo ezifanelekileyo zeShedyuli yeNombolo 6.

Amanqaku jikelele kwiShedyuli yeNombolo 6 achaza ngokucacileyo ukungahlawuleli ubhaliso njengoko kuchazwe kumthetho 59A woMthetho weempahla ezifunyenweyo ngaphantsi kwesaphulelo okanye sembuyekezo yerhafu, ngokuvumelana nayiphi na into kwiShedyuli.

Kwenzeka ntoni xa ungathobeli iimfuno zentlawulo?

- » Kuza kumiselwa izohlwayo ngokoMthetho.
- » Ukuqokelelwa kwentlawulo, kwerhafu kunye nenzala.
- » Kwezinye iimveliso, kunokusetyenziswa ilungelo lokugcina impahla engekahlawulwa (i-SARS ithimba impahla de ityala lihlawulwe) koomatshini kunye nezixhobo.

Ngenkcazelo engakumbi, onokwenza oku –

- » Tyelela Iphepha Lamashishini Amancinane yaye ubhekisele kwiphepha labaRhwebi kunye nabaKhenkethi.
- » Kungenjalo, unokutyelela iphepha leZiko leRhafu kunye neleNtlawulo yaye ukhethe Intlawulo ngaphantsi kweMenyu yeZiko leRhafu kwiwebhusayithi ye-SARS ethi www.sars.gov.za.

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