IZIMPAHLA EZINGAVUNYELWE, EZITHITSHELWE UMTHETHO KANYE NEZIYIZIMPAHLA MBUMBULU

Yiziphi izimpahla ezingavunyelwe nezithitshelwe umthetho ?

Umehluko omkhulu phakathi kwezingavunyelwe nezithitshelwe umthetho ukuthi:

- Izimpahla ezingavunyelwe azivunyelwa nhlobo ukuthi zingene ona ziphume eNingizimu Afrika ngisho nangaphansi kwaziphi izimo.
- Izimpahla ezithitshelwe umthetho zivumelekile ukuthi zingene noma ziphume eNingizimu Afrika ngaphansi kwezimo ezithile noma ngaphansi kwemibandela ethile, isibonelo uma umuntu eveze imvume, isitifiketi noma incwadi emgunyazayo evela emnyangweni kahulumeni ofanele, isikhungo noma ibhodi.

Abakwa-SARS basingatha izindaba zempahla engavunyelwe noma ethitshelwa umthetho ngokwesigaba 113(8)(a) soMthetho wabezeMithekelo neNtela, 1964 egameni leminyango eminingi kahulumeni, izikhungo kanye namabhodi, isibonelo uMnyango wezoLimo, amaHlathi nezokuDoba, National Regulator for Compulsory Specifications (NRCS), iBhangengodla laseNingizimu Afrika (SARB), ukubala nje embalwa.

Okungavunyelwe nokuthitshelwa umthetho akuzona izimpahla eziphethwe abahambi kuphela, kodwa kusebenza nakuzo zonke izinhlobo zezokuthutha (ezihamba emgwaqeni, kujantshi, emoyeni, olwandle, ngeposi noma ngenye indlela). Lokhu kusho ukuthi imikhiqizo engase ingavumeleki noma ithitshelwe umthetho izobhekana nalokho noma ngabe zipakishwe ngandlelani uma zingeniswa noma ziphuma ezweni.
Phezu kokungavunyelwe nokuthitshelwe umthetho, isimo sezimpahla naso kumele sidalulwe kanje:

- N umele izimpahla ezintsha;
- U umele izimpahla ezisebenzile; kanti
- S kumele usetshenziselwe izimpahla ezidluliselwe.

Okungavunyelwe nokuthitshelwe umthetho okuvela kuyo yonke iminyango kahulumnei, izikhungo noma amabhodi konke kufakwa oHlwini oluHlanganisiwe lwempahla Engenayo nePhumayo Engavunyelwe neThitshelwe uMthetho, okunikwe ngezansi ukukwenzela lula.

Uhla luhlelwe ngendlela yenhlawulo yohlelo i-Harmonised Commodity Coding and Description System – eyaziwa nge-HS Tariff noma Tariff Book lapho izimpahla zihlukaniswa ngononina uma ziphuma noma zingena ezweni:

- Uhla oluHlanganisiwe lwempahla Engenayo nePhumayo Engavunyelwe neThitshelwe uMthetho

Izimpahlambumbulu

Enye yezinjongongqangi zoMthetho weziMpahlambumbulu, 1997 (uMthetho Nombolo 37 wezi-1997) ukuvimbela ukukhishwa kwezimpahlambumbulu ziye ezimakethe zaseNingizimu Afrika.

Abasebenzi bakwa-SARS ngokwesigaba 113A soMthetho weNtela yeMpahla engenayo nephumayo kanye neNtela eQoqwayo, 1964, bangabamba naziphi izimpahla ezingena eNingizimu Afrika ukuze bathole ukuthi izimpahla ngabe ngempela ziyizimpahlambumbulu njengoba kushiwo eMthethweni weziMpahlambumbulu, 1997. Lokhu kwenziwa egameni loMnyango wezoHwebo neziMboni ngaphansi kwegunya elenganyelwe uMthetho weziMpahlambumbulu, 1997 (njengoba uhlinzekelwe ku-15(1) woMthetho weziMpahlambumbulu, 1997).

Ukwenza lokhu okulandelayo noma lezi ziimpahla azivunyelwe futhi zizofakwa ekuhlolweni ukuba lezi zenzo/izimpahla ziyahmabisana yini nokuyizidingo ezishiwo eMthethweni weziMpahlambumbulu, 1997 noma cha:

- Ukuphatha noma ukulawula izimpahlambumbulu ngenhloso yokuzidayisa;
- Ukwakha, ukukhiqiza noma ukwenza izimpahlambumbulu, kubandakanya ukuzigcina, ukuzibeka noma ukuzipakisha, ngaphandle uma uzozisebenzisela wena noma uzozisebenzisa ekhaya;
- Ukuthengiswa noma ukudayiswa, ukubolekisa, ukuhweba noma ukushintshanisa izimpahlambumbulu;
- Ukubukiswa kwezimpahlambumbulu ngenhloso yokuhwebelana ngazo;
- Izimpahlambumbulu ezisabalaliswa ngenhloso yokuhwebisa noma ngezinye izinhloso;
- Izimpahlambumbulu ezingeniswa noma eziphuma eNingizimu Afrika; noma
- Ukusebenza ngezimpahlambumbulu noma ngezimpahla okusolwa ukuthi ziyizimpahlambumbulu.

Isigaba 15(1) soMthetho weziMpahlambumbulu, 1997 unika umnninimalungelo ezinto ezicatshangwe nguye ilungelo lokufaka isicelo kuKhomishana wakwa-SARS sokubamba nokubopha izimpahla ezinamalungelo ezinto eziwumqondo wakhe ngesikhathi esithile kanye nokubheka ukwaphulwa komthetho okungase kube khona kulokhu, noma ulekelele ngokuvikelwa kwalelo lungelo kuleso sikhathi. Lesi sicelo sibizwa ngeSigaba 15 Application kanti futhi kumele sidluliselwe kuMxhumanisi kaZwelonke: National Coordinator: Counterfeit Goods, Lehae La SARS, 299 Bronkhorst Street, Nieuw Muckleneuk, Pretoria, noma ku-Private Bag X923, Pretoria, 0001 ukuze sibhekwe.

Amalungelo ezinto eziwumqondo womuntu achaziwe esigabeni 1 soMthetho weziMphahlambumbulu, 1997 kanti futhi sifaka nezimpahla ezinophawu lokuhweba, amalungelo okukopisha noma izimpawu ezithile ezilawulwa ngaphansi koMthetho weziMpawu zokuHweba, 1993, uMthetho wamaLungelo okukopisha, 1978 noma uMthetho weiMpawu zeziMpahla, 1941, ngokulandelana.