IZINDAWO EZIKHETHEKILE ZOMNOTHO AMA-SPECIAL ECONOMIC ZONES (SEZ)

Yini Entsha?

- **21 kuNhlolanja 2018** - Ukumenyezelwa kweSabiwomali 2018
  UNgqongqoshe uzogunyaza izindawo ezikhethekile zomnotho eziyisithupha ezizoxegiselwa ijoko lentela. Ulwazi olwengeziwe luzotholakala.

Ziyini Izindawo Ezikhethekile Zomnotho (SEZs)

Izindawo Ezikhethekile Zomnotho (SEZs) eNingizimu Afrika ziqokwa ngokomumo wezindawo zezwe ezibekelwe ukwenza izinto ezithinta ezomnotho ukukhuthaza ukukhula kwezomnotho kuzwelonke kanye nokuthlekeisa ngokusebenzisa izindlela zokweseka ezizoheha abatshalimali bangaphandle nabakuleli kanjalo nobuchwepheshe.

Izinhlobo zama-SEZs ezingaqokwa nguNgqongqoshe wezoHwebo neziMboni zingabandakanya:

- Amachweba amahhala/avulelekile (Free ports);
- Free Trade Zones (FTZs);
- Industrial Development Zones (IDZs); kanye
- Sector Development Zones (SDZs)

Ukushintsha kwama-IDZ akhona okwamanje

Ngokokuhlinzekelwa iSigaba 39 soMthetho i-SEZ Act, 2014, wonke ama-IDZ abesebenza ngaphambi komhla ziyi-9 kuNhlolanja 2016 ngokomthetho azoguqulwa abe ama-SEZ. Namuphi umuntu oyi-IDZ Operator kumele aqinisekise ukuthi i-IDZ iyayithobela imithethonqubo yohlaka lokusebenza ngokomthetho i-SEZ Act, 2014, eminyakeni emithathu (3) yokuqala koMthetho i-SEZ Act, 2014.

Izindawo ezilawulwa uMnyango wokuThelisa

I-SEZ noma nayiphi ingxenye yayo ingaqokwa ibe indawo elawulwa uMnyango wokuThelisa. Kungase kube khona indawo engaphezulu kweyodwa elawulwa uMnyango wokuThelisa ku-SEZ eyodwa. Lezi zindawo zilawulwa uMnyango wokuThelisa emisebenzini edinga ukubhalisa noma ukuthola imvume ngokwe-Customs and Excise Act, 1964 kanti futhi amagceke okwenzelwa kuwo le misebenzi ezolawulwa uMnyango wokuThelisa. Amabhizinisi endawo elawulwa uMnyango wokuThelisa amagceke asendaweni elawulwa uMnyango wokuThelisa ngokugcwele lapho imisebenzi edinga ukubhalisa noma ukuthola imvume/ilayisensi eMnyangweni wokuThelisa yenziwa futhi ilawulwa uMnyango wokuThelisa.

Ukubhaliswa kwe-SEZ kanye nokuthola imvume/ilayisensi yamaBhizinisi e-SEZ

Ngolwazi olwengeziwe ngokubhalisa i-SEZ noma ukuthola imvume/ilayisensi yeBhizinisi lendawo elawulwa uMnyango wokuThelisa, cofa lapha.

Okuhlinzekelwa isaphulelo

- Izimpahla ezinanoma yiyiphi incazelo ezingeniswe ezweni iBhizinisi lendawo elawulwa uMnyango wokuThelisa elibhalisile endaweni elawulwa uMnyango wokuThelisa zingangeniswa ezweni ngaphansi kwesaphulelo se-rebate item 498.01.
- Izimpahla ezinanoma yiyiphi incazelo ezithelekiswe yi-SEZ Operator ukuze zisetshenziswe ekwakheni nasekugcinweni kwengqalasizinda sendawo elawulwa uMnyango wokuThelisa ku-SEZ zingangeniswa ezweni ngaphansi kwesaphulelo se-rebate item 498.02. Ingqalasizinda iphela ezintweni eziyizakhiwo eziyisisekelo ezigxunyekwe ngokugcwele endaweni elawulwa uMnyango wokuThelisa, okufana nokuthuthwa kwendle, ugesi, imigwaqo, amabhuloho kanye nezakhiwo.
- IBhizinisi elisendaweni elawulwa uMnyango wokuThelisa lingafaka izimpahla ngaphansi kwezimpahla ezinesaphulelo ezikuSheduli 3 njengoba kushiwo emthethweni 21A.01 futhi zibhalisiwe ngokwempahla leyo, inqobo uma:

- IBhizinisi elisendaweni elawulwa uMnyango wokuThelisa lithobela:
  - Nakuphi okubhaliwe okukuleyo mpahla;
  - okuqashelwayo kuSheduli 3; kanye
  - neSigaba 75; kanye
  - nokuthi i-VAT ikhokhiwe ezimpahleni ezingeniswe ezweni iBhizinisi elisendaweni elawulwa uMnyango wokuThelisa ezingaphansi kweSheduli 3. Ukuze udalule izimpahla kanye nomsebenzi owenziwe, ungagcwalisa ifomu lokudalula VAT267 - Declaration mayelana nokunikezwa kwezimpahla noma ukwenziwa komsebenzi uye noma usuke ku-CCA noma i-SEZ - External (Form) noma ukuze uthole ulwazi olwengeziwe, bheka ikhasi kusizindalwazi mayelana ne-VAT.