

PULA IMVULA

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INCWADI YEGRAIN SA YABALIMI ABASAKHULAYO



Ukuvikela amanani kuyasiza ukumenenja ubungozi

NGEZINDLEKO ZAMA-/INPUT NGOKWAMARE-KHODI KUPHEZULU NGOKWAMAZINGA FUTHI AKUQONDAKALI SAMPELA EMAKETHE, ABAKHIQIZI BAZITHOLA BESESIMENI ESINGA-QONDAKALI: KUHLEZI KUNETHUBA LOKUBUKEKA KWANGATHI AMANANI ENTENGU EMAZWENI ASAPLAYA NEDIMANDI, KUBUKEKA KWANGATHI AMANANI EKHOMODITHI AZOSEKELWA ESIKHATHI ESIZAYO.

La mafektha alandelayo asekela amanani ekhomodithi:

- Isibalo esiphansi esisele emazweni kusukela ngesizini edlule.
- Ukwehla kwesilinganiso somkhqiqizo eMelika (e-USA) ngenxa yesimo se-zulu esingasilie.
- Ubuthakathaka besilinganiso somkhqiqizo wase-Yurophu ngenxa yesivuvu phecelezi (*heatwave*).
- Ungabazane ngokuzothunyelwa yi-Ukraine.
- Ubuthakathaka bentengo yokudayisa kwabalimi kukabhontshisi isoya e-Argentina.
- Urukhiqizwa koka-oyili wesundu phecelezi *palm oil* kuphansi kualokho okulindelekile.

Ngamanani entengo namazinga amanje kanye nesizini yokutshala njengoba isizini yokutshala isondela ngokushesha, yisikhathi esihle sokuqala ukwenza izibalo nama-/input amanje kanye namakhomodithi ukucinisekisa ukuthi uthola inzuko nokuqhube ka isikhathi eside.

Izibonelo

Umlimi ubala ngamanani entengo yamanje ukuthi izindleko zama-input akhe okukhiqiza ummbila alinganiselwa ku-R15 500 ihektha. Ngakho-ke umlimi kudingeka aqinisekise ukuthi udayisa umkhqiqizo wakhe esikhathini esizayo ngentengo ezokava izindleko zakhe. Uma umlimi ekhiqiza amathani awu-4 ihektha, kudingeka ummbila wakhe awudayise ngesilinganiso sika-R3 875 ithani ukuze akhave izindleko zakhe.

Izindleko zama-Input = R15 500/ha

Imali engenayo = 4 amathani/ha x R3 875/ithani = R15 500

Inzuko ikhwali imali engenayo kususwe izindleko:

Inzuko = R0 (R15 500 imali engenayo - R15 500 izindleko)

Iphrofithi izokwensiwa uma kukhona ukwenyuka kwamathani akhiqiziwe ngehektha noma ngokwenyuka kwenani lentengo ithani ngalinye.

• Uma amathani akhiqiziwe ekhula efanyeleta ku-5 wamathani ihektha:

- Izindleko zama-Input = R15 500 ihektha ngalinye
- Imali engenile = 5 amathani ihektha ngalinye x R3 875 ithani = R19 375 ihektha ngalinye
- Iphrofithi = R3 875 ihektha - (R19 375 imali engenayo - R15 500 izindleko)



IZWI LIKA...

Jerenia Mathebula

UKULIMA KUNEZINSELELO EZININGI, KODWA INJABULO YOKUBONA UMMBILA WAKHO UKHULA KUZOKWENZA UHLALE ULIMA – NGEKE UFUNE UKUWUSHINTSHA UMSEBENZI WAKHO WENZE OKUNYE.

Ngesikhathi sokubhala lo mbiko, nami, njengabanye abalimi, kuphelile ukuvuna futhi manje ngimatasa ngilungiselela isizini entsha. Kubalimi abanangi isizini edlule beyinzima ngenxa yezi-mvula ezinkulu ezitholakele. EMPumalanga sabhajwa emasimini abegcwele amanzi ngesikhathi sonke.

Endaweni yami, inkinga enkulu kvezolimo kuseyizo izindleko eziphezuli zama-*input* esizini entsha. Abalimi abancane nalabo abasha abaqalayo nabo bakhathazekile, njengoba lokhu kuzoholela enzuzweni encane kakhulu. Yingakho ke ukuhlela kuwukhiye. Ukwehluleka ukuhlela, kusho ukuthi uhlela ukwehluleka!

Kimina izindlela ezibalulekile zezolimo okufanele zenziwe ngendlela ukuze uqinisekise ukuthi isizini ezayo yilezi ezilandelayo:

- Ngeke utshale emasimini engalungisiwe, ngakho ke ukulungisa inhlabathi kusenesikhathi kubalulekile.
- Ukusevisa ogandaganda bakho njalo kuzoqinisekisa ukuthi akukho ozokukanda uma usufuna ukuqala ukusebenza ngempela. Nakuba ukunakekela okuningi kungenziwa ezinyangeni ezithule, kufanele uhlole udizili, ulubhrikhethe, isistimu yokupholisa amanzi pecelezi *water-cooling system* namathayi ngaphambi kokuba uwusebenzise ugandaganda wakho.
- Oda ama-*input* ngesikhathi ukuze uvikele ukukhuphuka kwamanzi okungahle kwenzeke.

Ukulima kulukhuni, kodwa ungalilahli ithemba. Sonke sisebenzela injongo eyodwa ehlukile yokukhiqizela izwe lethu ukudla nokusekela ukuvikeleka kokudla.

Asiqhubuke nokusebenza sonke nama-stakeholders, ngisho nangaso le sikhathi esinzima, ngesikhathi izindleko zama-*input* ziphezulu zenza ukulima kube yinselelo enkulu kakhulu. Kudingeka sigcine okolo lwethu ngokuthi le simo sizobuyela kwesejwayelekile maduze nje esikhathini esizayo. Okuya phezulu, kufanele kwehle! ■

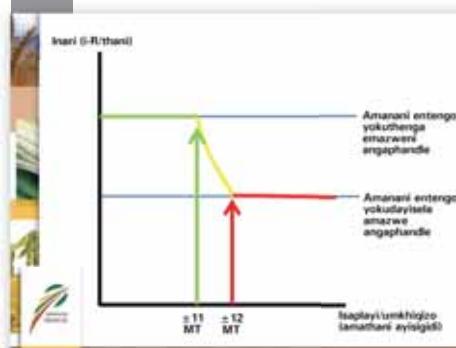
Ukuvikela amanani kuyasiza...

• Uma inani lentengo likhula liya ku-R4 000 ithani:

- Izindleko zama-*Input* = R15 500 ihektha ngalinye
- Imali engenayo = 4 amathani ihektha x R4 000 ithani = R16 000 ithani
- Inzozo = R500 ihektha liliyne (R16 000 imali engenayo - R15 500 izindleko)

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Isikhewu sedimandi yommbila.



AMAFEKTHA ANOMTHELELA ENZUZWENI

Uma ubheka izibonelo ngenhla, kusobala ukuthi amafektha amakhulu amabili anomthelela enzuzweni **ukukhiqiza nenani lentengo**. Umkhiqizi akanawo amandla okulawula umkhiqizo kodwa unakho ukulawula intengo ekhokhelwa yona ngesilimo sakhe.

Ukuvikela amanani entengo

Ithuluzi elilula lokuqinisekisa ukuthi inzozo ivikela amanani. Ukuvikela amanani yingesikhathi umkhiqizi edayisa umkhiqizo wakhe ngesivumelwano saphambili, uma etshala ngenani elithile esikhathini esizayo elingapezulu kvezindleko zama-*input* akhe. Umkhiqizi khakho uthenga *i-future contract* ehlehlisa ubungozi benye *i-entity*. Lokhu kuqinisekisa ukuthi umkhiqizi uthola inani elithile ngethani ngalinye ngomkhiqizo awukhiqizayo.

Inhoso yomkhiqizi ukuvikela inani lezindleko zentengo yama-*input* ukupinisekisa ukuthi uyakwazi ukukhava izindleko zakhe. Kuya ngezimo zezimaketha, umkhiqizi angakhetha ukuvikela umthamo omkhulu wesilimo noma isilimo asigcinele ukusidayisa ngokheshe ngesikhathi kuqala ukuvuna.

Eqinisweni, ukuvikela amanani kusiza umkhiqizi ukuba akwazi ukulawula ubungozi bamanani ngokuqinisekisa ukuthi uyaphumelela ukubhadala izindleko zama-*input*. Yonke into engapezelu nesele ngaphezu kvezindleko zama-*input* yinzozo. Ngakho ke, ukuvikela yisu elibalulekile ekulimeni okuyinqubekela phambili.

ISIPHETHO

Amanani aphazanyiswa ukukhiqiza. Uma kukhiqizwa okusele, amanani entengo kuzohlehlela kuma-export parity futhi ngezikhathi zokushodelwa amanani izohlehlela ku-import parity. La ma-parities aphazanyiswa amanani entengo yamazwe, futhi ngakho ke lapho kukhona ukuguquguquka nemithelela ephazamisa imakethe. Lokhu kungakho ukuvikela amanani entengo kufanele assetshenziswe ukumeneja ubungozi. ■

'Inhlabathi yi-ecosystem ephilayo, futhi yi-asethi eyigugu kakhulu yabalimi. Izinga lokukhiqiza lomlimi lihambelana ngqo nempilo yenhlabathi yakhe.'

~ U-WARREN BUFFETT
oyi-American business magnate



**U-CHRISTIAAN VERCUIEL,
USOMNOTHO WEZOLIMO
OYIJUNIYA, KWAGRINA SA**

Zazi izinambuzane zakho: *Chilo Borer*

KUBALULEKILE UKUBA UKWAZI UKUBONA YONKE INTO ENGADALA UMONAKALO EZILIMENI ZAKHO. I-LEPIDOPTERAN PESTS EFANA NE-CHILO BORER INGADALA OMKHULU MONAKALO EMASIMINI OMMBILA, EZODALA UKULAHLEKA KWESIVUNO ESIKHULU. UKUSIBONA EKUAQALENI KUNGAVIKELA NOMA KUKUNCIPHISE LOKHU.

Le *chilo borer* yenzeka kakhulu kunxantathu wommbila nasezindaweni eziphansi zaseMpumalanga, eLimpopo, eSpringbuck flats, eMakatini flats, nasezindaweni eziKwaZulu-Natal. Isisekelo sekhaya salesi sinambuzane amabele, bese kuthi elesibili kuba ummbila.

Impilo ye-*Chilo borer* yimfushane kakhulu futhi isuke isiphotthuliwe emavikini amathathu kuya kwamane. Ukuvela kwe-moths ngoSepthemba, namapheshi amaqanda azalelw eyesifazane (kuya ku-500 wamaqanda) ngaphezulu nangaphansi kwamahlamu ezithombo ezsencane. Amaq-qwana amaqanda amhlophe, ayisiyingiliz esiwumhubhe phecelezi oval, okuyisicaba futhi kwelakanyana, kufana namathayili ophahleni, bese zichamisela emuva kwezinsuku eziyisihlanu kuya kweziyisikhombisa.

Izibungu ezinombala o-creamy white enama-characteristic dark spots emhlane, yingakho ke i-*Chilo borer* iphindya yaziwe nge-spotted stemborer. Isibungu esisaqala sikhlasela ensongezini futhi sisabalalele ezitshalweni ezisondele negezintanjana ezizacile zikasilika. Ukudla kwezibungu kuhlala amaviki amathathu kuya kwamane eziinsongeni lapho zidla amahlamu ugoqene asemancane, ngaphambi kokuba ashiye le ndawo eyongena esiqwini ukuze ifike esigaben Sokukhula phecelezi *pupation*.

I-Larvae overwinter ezmithini zesitshalo futhi njengoba amazinga okushisa ekhula emva kobusika, i-moths iyavela emva kwasikhathi esifushane sezinsuku eziyisihlanu kuya kweziyisikhombisa sesikhathi sokukhula *pupal*.

Ngenxa yesikhathi esifushane sesigaba sezibungu, ukudlakancane nempilo emfushane ye-*Chilo borer*, ithathwa njengesinambuzane sommbila esingaqinanga kakhulu uma siqhathaniswa ne-African stalk borer.



Amaqanda e-Chilo.



Izibungu ze-Chilo zidla insongezi phecelezi whorl nakuthonela yensika phecelezi midrib.



I-Characteristic spots zezibungu ze-Chilo.



Izibungu ezikhulayo pecelezi pupate eziqwini zommbila.

UMONAKALO

Umonakalo odalwa yi-*Chilo borer* okubandakanya izimbotshana ezincane noma i-'windows' emaqabungeni njengoba ikhula ngenxa yokudliwa yizibungu ensongezini kanye namathonela anzima eziqo nezikhwedu zommbila ngesibungu esidala. Umonakalo we-*Chilo borer* kuya ku-African stalk borer. ■

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LAWULA NGEMPUMELELO

izilokazana ekulimeni

KUBALULEKILE UKUTHI ABALIMI BAKWAZI UKUWAHLONZA AMAQWAGI UKUZE BAQINISEKISE UKUWALAWULA ESAQALA, BESEBENZISA ISETHI YAMATHULUSI EFANELE. I-QUELEAS NAMA-QWAGI YIZILOKAZANE EZINKULU KWEZOLIMO, FUTHI KUBIZWA NJENGEZINAMBUZANE NGOKOMTHETHO WEZINAMBUZANE ZOLIMO (UMTHETHO NO. 36 KA-1983). LEZI ZINAMBUZANE ZINGADALA UMONAKALO OMKHULU EMADLELWENI NASEZILIMENI.

IZINAMBUZANE ZEZOLIMO

UMnyango wezoLimo, uKwabiwa koMhlaba nokuThuthukiswa kwezindawo eziseMakhaya (DALRRD) yiwona okufanele ulawule lezi zinambuzane.

Ama-Queleas

Ngaphambi kokuba isikhulu somnyango senze uhlolo mathupha uma kubikwe ngama-queleas, le nquba elandelayo/izinyathelo kungalandelwa ngabafale isikhalaZo:

ngama-queleas. Kuzokwenziwa iphoyinti lokuhlola indawo yokulala neyokuzalela phambi kwaloyo okhalazo.

Amaqwagi

Ihhovisi likaMhlabuhlangene e-Geneva, e-Switzerland, lenze izibalo ezithi ngisho umhlambi wamaqwagi ungaba mncane kangakanani ungadla ukudla okungondla u-35 000 wabantu ngosuku olulodwa. Yingakho kubaluleke kakhulu ukulawula amaqwagi.

Ngokuka-Dr Gerhard Verdoorn kusukela ku-CropLife SA, oneminya ka engama-40 wolwazi lokubhekana nokubheduka kwamaqwagi, izintethe kulawuleka ngaphandle kwezibulali zinambuzane ezithengwayo. Ukholelwa ekutheni izintethe kufanele zilawulwe zisasesigaben i sazo sokukhasa sokukhula – isikhathi sazo ‘sokuhamba’ phansi izinsku eziyisikhombisa kuya kweziyishumi ngaphambi kokuba ziqale ukundiza.

Uma amaqhwagi eseqale ukundiza, kunzima kakhulu ukuwalawula. Ngokuvamile ubhuzane lufuthwa ekuseni ngovivi, ngaphambi kokuba luqale ukundiza, noma ebusuku, uma luphumula. Ukuzfutha ngesikhathi sezisemoyeni akumosi kuphela isibulalizinambu-



Umncintiswano wezithombe kwa-Grain SA – U-Luca Geertsema, Disemba 2016

Kubaluleke kakhulu ukulawula amaqwagi ngaphambi kokuba aqale ukundiza.

- Indawo okulala noma ukuzalela kuyo umhlambi wama-queleas adala umonakalo kufanele ihlonzwe ngokufanele. Indawo ingahlonzwa kuphela kusihlwa, njengoma ama-queleas asuke engekho ezidlekeni zazo emini. Umhlambi ozalelayo uzokuba nezidleke futhi zingasetshenziswa emini ukuklonza indawo.
- Uma indawo ehloniwe kungeyona indawo kaloyo ofake isikhalaZo, ofake isikhalaZo kufanele athole imvume yokuba ne-aksesi kanye nezinyathelo zokulawula kumnikazi womhlaba.

Okhalazayo angaxhumana noyedwa yabahloli bezinsiza zezemvelo kwezinsiza (bheka uhla longaxhumana nabo) ngalolo lwazi ubika

zane, kodwa kuphinde kunukubenze imvelo ngoshev. Ngakho ke, u-Dr Verdoorn uncoma ukuthi umhlambi lwezilwanyana ugijinyiswe uphansi phansi, noma kuboshelwe amagatsha emontweni bese ehudulwa phezukwazo. Lokhu kuyazilimaza ezhamba phamnsi zehluleke nokundiza.

I-Fall armyworm

I-Fall armyworm (*Spodoptera frugiperda*) imandla uma kusemnyama noma ngovivi, ikakhulukazi icasha ensongezini yesitshalo phecelezi plant whorls noma phakathi kwamaqbunga emini. Nakuba uku-

Bika lapha ngezinkinga zezinambuzane

Imininingwane yokuxhumana ye-queleas

U-JOHN TLADI

(Usekela Mqondisi: Ukufuduka kwezinambuzane)

Ucingo: 012 309 5743

Iselula: 060 973 2366

U-COLIN BURKE

Ucingo: 012 309 5826

Iselula: 082 451 4861

U-LUKA GEERTSEMA

Ucingo: 012 309 5824

Iselula: 066 299 5365

Imininingwane yokuxhumana namaqwagi

UVUYOKAZI MPUMLWANA

(Owehhovisi yokufuduka kwezinambuzane, e-De Aar)

Iselula: 084 760 8176

UMULALO MUKOBE (e-Upington)

Iselula: 083 326 7773

U-DR GERHARD VERDOORN (CropLife SA)

umyalezo we-WhatsApp message ku-082 446 8946

UKHULISO GANGASHE

(Umsizi womqondisi)

Ucingo: 012 309 5823

Iselula: 067 410 6103

U-PRUDENCE MAJOZI

Ucingo: 012 309 5866

Iselula: 076 655 1466

U-VINCENT MAKHARI

Ucingo: 012 309 5877

Iselula: 073 175 3843

Ngenxa yomonakalo angawudala ezilimeni, le quelea ichazwa njengenyoni ezondwa kakhulu e-Afrika noma esatshwa kakhulu 'yiqwagi elinezinsiba'.



bhedula kokuqala ngokuvamile akubonakali, njengoba izibungu ezi-nane zidala umonakalo omncane esitshalweni, izibungu ezinkulu zidla u-80% wokudla kwazo ezikudlayo ezinsukwini zazo zokugcina zokukhula. Uma ziyongena esikhwebini, kulandela ukungamilikahle kudaleke umonakalo omkhulu kuze kufinyelele esigabeni soku-qina kwembewu.

Ngokwe-CropLife SA, indlela engcono kakulu yokulawula ama-armyworms ukuyelapha isaqala. Ukubheka *i-moths* nokuqapha nge-*pheromone traps* kungakhombisa ukundiza *kwe-moth* isaqala, kuhombisa ukubhedula nosayizi wayo. Ukuhlola amasimu njalo ezi-nukwini ezintathu kuya kwezine kubalulekile ukubona amaphaselama amaqanda, izibungu ezincane noma 'izimbobo' eziwumonakalo. Uma lokhu kulkoniwe, umkhiqizi kufanele athathe izinyathelo ezisheshayo ngoba izibungu ezindala kunzima kakulu ukuzilawula, ikakhulukazi uma sezingene esikhwebini.

INHLANGANISELA YOKULAWULWA KWEZINAMBUZANE

Inhlanganisela yokulawulwa kwezinambuzane (IPM) yindlela esebezayo nenozwela enhlalweni yendawo yokulawula izinambuzane. Le ndlela igcizeleta ukukhula kwempilo yezilimo ngokuphazamiseka okuncane *kwe-agro-ecosystems*. Kukhuthaza imishini yokulawula izinambuzane ngokwemvelo futhi kusebenzisa zonke izindlela ezifanele zobuchwephesho noma amasu ukugcina izinambuzane zingaphansi kwamazinga adala ukulahlekelwa okungamukelekile kwezilimo. Isidingo sokuqala se-IPM ukulima izilimo ezinempilo, ezikwaziyo ukumelana nomthelela wezina-mbzane kunezilimo ezibuthaka noma ezingaphansi kwengcindezi.

Ukulawula izinambuzane kuvikela izilimo singalahlekelwa yisivuno – akuwakhulisi mandla esilimo ukukhiqiza isivuno esiphezulu. Kuphinde kuge yinhlanganisela yakho konke ukuphrakthiza iplane elilodwa nokulawulwa kwezinambuzane lokho kubekwa phambili ukusebenzisa *ama-input* ukuciphisa izinambuzane nomonakalo wesilimo ngokwezinga elamukelekayo nokukhulisa isivuno sezilimo.

Usizo

Nge-IPM, ukusetshenziswa kwama-*inputs* kubekwa phambili:

- Ukusetshenziswa kwezibulali zinambuzane okungadingekile kuyagwemeka, okuholela ekuncipheni kwezindleko.
- Ukulahleka kwezilimo kuyancipha.
- Ukudaleka kwezinambuzane ezinenkani kuzibulala zinambuzane kuyagwemeka.
- Ukuhqiqizwa kjesilimo kuyanakekelwa ne-biodiversity kuyanakekelwa.
- Ubungozi bomuntu, besilimo, ukudla, impilo yasendle kanye noku-nukubezeka kjesilimo senhlahlo kuyancishiswa.

Khumbula ukuthi i-IPM yi-aspekthi eyodwa nokukhiqizwa kjesilimo sonke okudingeka ukucatshangwa ngumlimi. Ukulawulwa kjesilimo ngumlimi kuphazamisa ukulawulwa kwezinambuzane, ne-vice versa.

Imithombo

I-KLK Gesprek, Ujuni 2022

I-Pula Imvula, Ujulayi 2022

<https://www.epa.gov/safepestcontrol/integrated-pest-management-ipm-principles>

<https://sagrainmag.co.za/wp-content/uploads/2020/12/Grain-Guide-2021-ENG-web.pdf>



U-LOUISE KUNZ,
UMSIZI WOMHELI

Vuna izithelo zokurejistela i-VAT



NGABE UNAYO INOMBLO YE-VAT? NGABE UYI-BHALISELE I-VAT? LENA KUNGABA YIMIBUZO OYIZWA NJALO NJENGOMLIMI, KODWA NG-ABE YINI I-VAT? ISIBALO ESIKHULU SAMAZWE, OKUFAKA PHAKATHI ININGIZIMU AFRIKA, ASE-BENZISA I-VALUE ADDED TAX ('VAT')? SISTIMU UKUQOQA INTELA KUBATHENGI, NGESIKHATHI ABANYE BESEBENZI-SA I-SALES TAX NOMA I-CONSUMPTION SYSTEMS.

I-VAT ibhadalwa njalo uma kudayiswa umkhiqizo noma kudayiswa isevisi bese kuqoqa intela kumthengi – ayiqoqwa uhulumeni, kodwa umdayisi womkhiqizo noma umuntu odiliva isevisi (i-'vendor').

I-vendor ke yona bese ibhadala le ntela ku-South African Revenue Service (SARS) ekupheleni kwe kwesikhathi esinqunyiwe. I-VAT ebhadalwe yi-vendor ezimpahleni namasevisi esetshenziswe ebhizinisini layo ingatholakala kwa-SARS ngokwelisa inani ekhokhelwe lona. Ngakho-ke, uhulumeni uthola i-VAT nge-value i-vendor eyengezile ngenqubo yayo.

Amabhizinisi kuphela arejistiwe ama-vendors angaqaqa i-VAT esikundleni sikahulumeni.

UKUREJISTA NOMA UKUNGAREJISTI

Urejista nokupaththa kwenqubo yokuqoqa i-VAT kuma-vendor kwe-niwa yi-SARS, futhi kunemithetho evisisekelo okufanele uyiqaphele:

- Abantu noma amabhizinisi kuphela asabalalisa impahla namasevisi abavumelekile ukurejista nokuqoqa i-VAT kumakhasimende abo.
- Amabhizinisi amancane azoba ne-administration yenzozo yonke encane abazitholela yona noma uhulumeni; futhi ngakho ke ama-vendor athola imali elinganiselwa ku-R1 million ngonyaka baphoekile ukuba barejistele i-VAT.

Ungezwa kwangathi uzohlomula ekurejisteni, noma ngabe imali engenayo engenkulu kangakho. Uzovunyelwa ukurejista ngokuvolontiya uma ungaletta ubufakazi bokuthi imali ezongena izoba ngaphezulu kuka-R50 000 ngonyaka.

Indlela yokurejista

Ukurejista, kudingeka uvakashele ehhovisi lakwa-SARS noma okunge-nani ungasebenzia umuntu osebenza ngentela orejistiwe. Ingingi la-ma-accounting firm abhalisile njengabaqqi bentela abarejistiwe futhi bazokwazi ukukusiza nokukweluleka kule nqubo.

Uma ulima, lubandakanye lo lwazi ukuze ekubhaliseni ukuze uthole umhlomulo umhlomulo wokuthi i-VAT yakho ibe u-0% amasaplaya akho izimpahla ezhkhethiwe, ezifana nokudla, imbewu nomanyolo. Lokhu yinzozo eyisipesheli yabalimi kuphela.

Emuva kokubhalisa

Uma usubhalisile, kufanele:

- Qinisekisa ukuthi anke amasaplaya anenombolo yakho eqondile ye-VAT kumadokumenti abo nokuthi bayazi ukuthi ubhalisile nje-ngomlimi. Lokhu ukuqinisekisa ukuthi ungakwazi ukuyikleyima ibuye i-VAT oyibhadale kumasaplaya akho. Lokhu kungaondiswa ku-VAT yama-input – njengoba i-VAT oyikhohlela impahla namasevisi ange-ne ebhizinisini lakho.
- Vuselela ama-invoysi akho okudayisa ahambisane nazo zonke izidingo ukuze ube ne-invoysi yentela esemthethweni, ngokwemithetho ye-VAT.
- Qala ukuhlanganisa i-VAT nenani lokudayisa imfuyo nezilimo ozidayisayo kusukela ngalolo suku kuye phambili. Loku kubizwa nge-output VAT – njengoba i-VAT ibizwa ngalokho okuphumayo ebhizinisini lakho.

I-output VAT ngokuvamile ibizwa nge-15% wentengo yezimpahla ozi-

QALA NGOKUPHEPHA – INGXENYE 5

Hlangnisa ama-implimenti akho ngokunakekela

NGAPHAMBI KOKUHLANGANISA AMA-IMPLEMENTI, UMSEBENZI KUFANELE SI-BAHLOLE UKUQINISEKISA UKUTHI YONKE INTO IYASE-BENZA. IMOTO/UGANDAGANDA NAWO KUFANELE UHLOLWE NAMAPHATHI ONKE ANYAKAZAYO KUFANELE EMBO-ZWE UMA ESEBENZA.

U-ophareytha kufanele babe nolwazi loku-hlanganisa nokwahluhanisa ama-implimenti.

Abasebenzi abahlanganisa baphinde bahlu-kanise ama-implimenti okokuqala kufanele bakwenze lokho ngaphansi kweso lomphathi ukuze ajwayele le nqubo.

Qinisekisa ukuthi ama-implimenti aha-mbisana nogandaganda/imoto ngaphambi kokuwaxhuma ngaphandle kwalokho ama-implimenti noma imoto ingalimala kuleyo nqubo. Akekho umsebenzi okufanele ame phakathi kwe-implimenti nemoto/ugandaga-nda uma exhunywa.

Uma i-implimenti isixhunyiwe, onke ama-

phathi anyakazayo kufanele ahlolwe uku-qinisekisa ukuthi asesimeni esihle sokuse-benza. Abanye abasebenzi akufanele babe khona uma kuhlolwa. Uma kuhkona okudinga ukunakwa, okufana nama-blade, adinga ukushintshwa, i-implimenti kufanele ivalwe. I-implimenti kufanelenayo igunyulwe. Uma sekuqedive ukukhanda, yonke into kufanele iphinde ixhunywe futhi ihlolwe ngaphambi kokuba kwensiwe umsebenzi. Ngenkathi kusetshtenzwa i-ophareytha kufanele ime ihlolisise uma kuhkona okungaondakali ka-

dayisayo. Uколо, ubhontshisi isoya, ubhekilanga nemfuyo kuyisibonelo semfuyo kuyisibonelo sokubiza i-VAT ka-15%. Kodwa, kwezinye izimo i-VAT iba u-0% okufaka phakathi ummbila, izithelo ezifreshi namaveji, ubisi, amaqanda nerayisi.

ISHEJULI YOKUBHADALA I-VAT

Kuya ngesikhathi esichazisisiwe ekurejisteni kwakho kwa-SARS, bese kudingeka uhambise amaritheni kwa-SARS njalo ezinyangeni ezimbili noma eziyisithupha. Amaritheni afuneka njalo mhla ka-25 enyangeni emva kokuphela kwesikhathi se-VAT. Ukwenza isibonelo, uma isikhathi se-VAT singoMashi nango-Ephreli, iritheni kufanele ibuyele ngomhla ka-25 Meyi.

Inqubo yokugcwalisa ishejuli yamaritheni e-VAT empeleni kubandakanya ukufinqa amakhawunti akho bese ubikela u-SARS isamba sika:

I-Output VAT

- Okudayiswa okwenziwe ngo-15%.
- Okudayewis ngo-0%.

Uma i-output ye-VAT ingaphezulu, kufanele imali eseles uyibhadale kwa-SARS ngokuhambisa amaritheni. Ukuhokha emva kwesikhathi kuyahlawuliswa.

I-VAT ye-Input

- Impahla ethengiwe namasevisi akhokhelwe lapho kwakhokhwa i-VAT ka-15% okwenziwa i-isaplaya.
- Ama-asethi ithengiswa umdayisa ibiza u-15% i-VAT.

Uma ama-input e-VAT emaningi, u-SARS uzokubuyisela okusele ebhange le-akhawunti yeb-hizini lakho.

I-SARS izohlala icela imininingwane engeziwe kuze iqinisekise ukuthi uhlezi uveza obala amanani emali ngendlela efanele.

Amaritheni e-VAT ayagcwalisa futhi ahaniswa kwa-SARS e-filing platform. Ungarejista ukuze uzenzele wena lokhu, ngaphandle uma unalolu lwazi mayelana nalezi zinto, kunconya kakhu ukuthi uthole usizo oluphrofeshinali.

Ukuhambisa emva kwesikhathi noma ukuhambisa kungagcwalisiwe ngendlela efanele kanye nokwehluleka ukuphendula noma unikeza izimpendulo ezingaqondile kwa-SARS ngeminingwane eyengeziwe efuneka ngaso sonke isikhathi, kungaholela ekutheni ukhokhiswe intela eyengeziwe noma inhlawulo ebhizinisini lakho.

Uma ufuna imininingwane, ngena ku <https://www.sars.gov.za/lapd-vat-g02-vat-404-guide-for-vendors/>. ■

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IPULA IMVULA IYATHOLAKALA FUTHI NANGALEZI ZILIMI EZLANDELAYO:

IsiZulu, IsiNqisi, IsiTswana, IsiSuthu, nesiXhosa.

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hle. Bikela isuphavayiza zonke izinkinga.

Uma kuzohlukaniswa i-implimenti, i-moto/ugandaganda kufanele ukhishwe egiyeni kudonswa i-handbrake ngaphambi kokuba kuqualwe inqubo yokuyihluwanisa. Uma usu-phothuliwe umsebenzi, kufanele ilondolozwe ngokufanele – ukubekwa kwama-implimenti akufanele kube nobungozi kunoma ubani. Qinisekisa ukuthi amabhlokhi asekela am-implimenti athile abekwa phezu kwavo. ■

U-CHARL SAAYMAN, UMELULEKI
WEZEMPILO NOKUPHEPHA KWAMEGA
HEALTH AND SAFETY

Iphrogramu eguqula izimpilo



Farmer
Development
Programme

Umbiko

Ukululeka kuguqula izimpilo

ITHIMBA le-*Grain SA Farmer Development* lithatha ukululeka nje-nqendlela ebalulekile yokudlulisa ulwazi kanye nesu elibalulekile lokulawula inhlakelele ukuze kuthuthukiswe umlimi ngempumelelo.

Inhlangano selokho isebehzinisini yokuqequesha abalimi abasha iminyaka engaphezu kwama-22 inikeza ukwelulekwa nokweseka okuyisipesheli umlimi ngamunye ezifundeni ezahlukene ezilima okusahlamu. I-*Grain SA* ikholelwa ekutheni ukululeka okuqinile kokweseka umlimi ngamunye banamandla okukhulisa amabhzinisi abo okulima indlela yonke kuye ekukhuleni ngokuphelele kokuhiqiza ezingeni lokudayisa.

Lapho abanikazi abasha benhlabathi nabalimi abasebancane balalele futhi bafundile kulabo abanolwazi ngezindlela ezhinle zokulima, kubonakale imiphumela eyisimanga. Abasebasha ebbizinisini yezolimo kufanele baku-lungiselele ukufunda kubalimi asebemnkantshubomvu. Uma umlimi omusha eseyifundile le 'mfihlo', usuke esekuhlomele kangcono ukuba ngumlimi ongcono. Naba abanye babeluleki nabelulekiwe.



Umeluleki u-Chris de Jager no-Harry Khumalo baxoxe ngekhwalithi yenhlabathi yomhlaba omusha otholakele.



Umlimi uJoseph Mohlomi uxoxa nomeluleki wakhe u-Jacques Roux, ngokulungisa umhlabathi.



USolomon Masango, ow-eluleka umlimi u-Dorcas Ntombizethu.

AMA BLESSINGS eminyaka engaphezulu kwama-20

NGOKUHLANGANYELA ne-*Grain SA, i-Bayer South Africa*, omunye wophathina nabaxhasi bephrogremu yokuThuthukiswa kwabaLimi, esanda kuvezwa idokhumetnari entsha ebizwa nge-Blessings. Ikhombisa umthelela wangempela ukuthi *i-smallholder farmer development* enayo ezweni lonke futhi ichaza amandla okubambisana nokubekezelwa kwama-smallholder grain farmers eNingizimu Afrika. Uma ufuna ukubheka le-dokumentari ephelle, skena le-QR code:



Ama-screenshots athathwe kwi-vidiyo. Skena i-QR code ubeku idokumentari ephelle. ■