

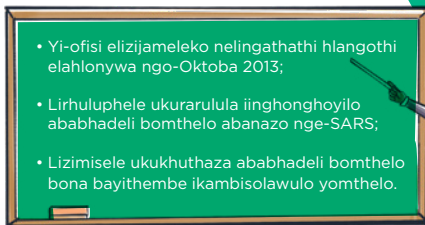


OFFICE OF THE
TAX OMBUD

Ensuring fairness

Ungasifaka
njani begodu nini
isingkhonghoyilo.

LIYINI I-OFISI LABAPHENYA NGEZOMTHELO (OTO)?



MHLOBO BANI WEENGHONGHOYILO EZIDENJWA NGABAPHENYA NGEZOMTHELO?



- Ziinghonyayo ezifakwe malungana ne-SARS; kunye
- Neenghonyayo ezihlobene nezenzelwa, ilawulo namkha iinkambisolawulo ezivela kwa-SARS.
- Iinghonyayo kufuze zihlobane nesibawo sesibethamthetho somthelo.

IIMBONELI ZEENGHONGHOYILO EZIDENJWA NGABAPHENYA NGEZOMTHELO:

Izenzelwa – Abasebenza ekabeni yezemitato namkha abasebenza egatjeni abangasiliziso, abangawazi umsebenzi, abanekani, namkha labo ababhalwa kukunikela imininingwana oyibawileko.

Ilawulo – Ukukhithwa kwesimemezelo sokuhlaziya esinganayo imininingwana efunekako enjengebizo lomuntu ohlaziywako namkha ilanga lokuhlaziya.

Ikambisolawulo – Ukwenza ukuhlaziya ngaphandle kokwazisa umbhadeli womthelo ngesaziso sokuhlaziya namkha “ukubekelana naye ibanga” (ukubikela ibhanga yakho ngemali okufuze ibhadlwe ku-SARS ivela kweyakho i-akhawunti) ngaphandle kokunikela umbhadeli womthelo isaziso ngaphambi kwamalanga alitjumi.

SIBAWA UTJHEJE bona iinghonyayo ezidenjwa yi-OTO azipheleli kilezi evezwe ngehla kwaphela.

KHUYINI OKUNGENZIWA NGABAPHENYA NGEZOMTHELO?



Abaphenya Ngezomthelo angekhe babuyekeze:

- Isibethamthetho namkha umthethomgomo womthelo.
- Umthethomgomo we-SARS namkha benze okusisekelo, ngaphandle kwalokho okuhlobene nendaba yomsebenzi namkha ikambisolawulo namkha ikambiso evela esibaweni samahlelo womThetho womThelo ngebakwa-SARS.
- Indaba elanduliweko kunye nesibilayezo esingaphasi komThetho womThelo, ngaphandle kweendaba zelawulo ezihlobene nokulandulokho namkha isibilayezo.
- Isiqunto sokuragela phambili namkha indaba ephambi kwekhotso yezomthelo.

KUFUZE USIFAKE NINI ISINGHONGHOYILO KILABO ABAPHENYA NGEZOMTHELO?

Ngemva kobana obhadela umthelo sekasivalile isinghonghoyilo nge-SARS, ngaphandle kwalapho nangabe kunobujamo obuzwakalako bokungenzi njalo.



USIFAKA NJANI ISINGHONGHOYOLO?



IGADANGO 1: THOLA IFOROMO LESINGHONGHOYOLO:

- Kuzinzolwazi (www.taxombud.gov.za)
- OTO (Menlyn Corner, 2nd Floor, 87 Frikkie de Beer Street, Menlyn, Pretoria)
- Umtato (0800662837)
- Ifeksi (012 4525013)
- Iposo (PO Box 12314, Hatfield, 0028)
- Imeyili (complaints@taxombud.gov.za)

IGADANGO 2: ZALISA IFOROMO NGOKUZELEKO

- Beka ubujamo besinghonyoyilo sakho ngokulandelana kuhlanguanise nazo zoke iinomboro zemilandu ehlobene nesinghonyoyilo esivela kwa-SARS, ufake nawo woke amaphepha asekelo lokho;
- Qiniseka bona usebenzisa ireferensi yomthelo efaneleko;
- Ngaphambi kokutjho isifiso sakho, kufze uveze ibanga lesikhathi onghonyoyila ngalo ngokubhadela umthelo, isib. 2016;
- Yitjho isifiso sakho ngomphumela wesinghonyoyilweso. Naselitholakele iforomo lesinghonyoyilo,
- i-OTO izosamukela isinghonyoyilweso bese ikuthumele nencwadi eqinisekisa ukuthi basitholile; bese
- I-OTO izokuqunta ukuthi isidemba njani namkha isikisele ezinye iindlela ezingaba lisizo kuwe.



IGADANGO 3: TLIKITLA UFAKE NELANGA KIWO WOKE AMALANGA:

Nakasebenzisa umjameli, onghonyoyilako kufuze athumele; isiqinisekiso esigunyaza ukujanyelwa, sikhambisana namakhophi we-ID aqinisekisiweko waloyo onghonyoyilako newomjameli.

Iforomo Eligunyaza Ukujanyelwa liyatholakala kuzinzolwazi le-OTO (<http://www.taxombud.gov.za/Documents/POWER%20OF%20ATTORNEY.pdf>).



SIBAWA UTJHEJE: Nangabe akunabufakazi obaneleko obuveniwe, indaba leyo ingajanyiswa, namkha onghonyoyilako anikelwe elinye ithuba lokuveza ubufakazi obuthogekako.

IGADANGO 4: KWENZEKANI NASEKUFAKWE ISINGHONGHOYILO?

- I-OTO izokuphenya ngendaba ley obese iyaqunta bona isinghonyilweso siyangena na kilokho abakwenzako nokuthi onghonghoyilako usivalile na isinghonyoyilo se-SARS, nakungasi njalo, kuzokuqalwa ukuthi onghonghoyilako ulinikele na ibanga elizwakalako lokungenzi njalo. I-OTO izokuqinisekisa nalokha nangabe kunemikhawulo ethileko ebandakanyekileko beyiqale nokuthi isinghonyilweso sifanele na.
- Nangabe iinghonyoyilo ziyangena kilokho okudenjwa yi-OTO, begodu kukhona nezenzelwa, iinkambisolawulo namkha iinkambiso zokubhalelwa ezivela ngehlangothini le-SARS, i-OTO izokutjela i-SARS indlela engalungisa ngayo ubujamobo. Kuzokuthunyelwa incwadi yokuvuma kiloyo onghonghoyilako.
- Nangabe umlandu loyo awuvunywa, kuzokuthunyelwa incwadi enamabanga walokho kiloyo onghonghoyilako.



(NB: I-Ofisi Labaphenya Ngezomthelo lizokuraga iphenyo elizijameleko, elilinganako nelingathathi hlangothi ekuqinisekiseni bona iinghonyoyilo zababhadeli bomthelo malungana ne-SARS zirarululwa ngokurhabako, nokuthi imininingwana yokuthintana iphathwa ngendlela encamileko.)

KUYIMALINI UKUSEBENZISA IZENZELWA ZE-OTO?



I-OTO iyihlangano kaRhulumente weSewula Afrika ebika kuNgqongqotjhe wezeeMali ngokunqophileko begodu iphakela izenzelwa kilabo ababhadela umthelo.

ABABHADELI BOMTHELO BANGABATHINTA NJANI ABAPHENYA NGEZOMTHELO?

Ngendlela efanako naleyo abathola ngayo amaforomo wesinghonyoyilo (Igadango 1: Thola Iforomo Lesinghonyoyilo)



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Menlyn, Pretoria
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Twitter: @TaxOmbud
Facebook: Office of the Tax Ombud
Instagram: taxombudsa

ISIBIKEZELO

Imininingwana esephpheneli ivikelwe ngebezomthetho abafaneleko begodu akukafaneli ikotjwe, irhatjhwwe namkha ilungiswe ngomnqopho wekwenza ngayo ibhizinisi. Imininingwana esencwajaneni le beyifanele ngesikhathi sokwenziwa kwayo, kodwana ingatjhuguluka. Nakungaba nokubilayela ngokunemba kwayo namkha nangabe awunayo yakamuva, sibawa udosele Ikaba Yezokuthintana ku-0800 662 837 malungana nesiqinisekiso. Incwajana le ngeyeminingwana kwaphela begodu akukafaneli iqalwe njengesisekelo somthetho. Nanyana ngubani osebenzisa imininingwana le, wenza njalo ngokuthanda kwakhe. I-Ofisi Labaphenya Ngezomthelo alizibophi ngalitho malungana nokuthi izinto ezisikiselwe encwadini le zifanelana patsi nalokho okusuke kutlhogwa babantu abanghonyilako. I-Ofisi Labaphenya Ngezomthelo alizibophi ngananyana ngikuphi ukulahleka, ukonakala, imbadele neendleko ezingabandakanyeka ngokunqophileko namkha ngenye indlela ngonobangela womtjhapho namkha ukususwa kokuthileko ebekufakwe encwajaneni le.

NB: Imininingwana le ayibuyekezi nanyana ngimiphi imininingwana yesibethamthetho begodu abafundi ababilayelako ngeminingwana esencwajaneni le, kufuze baqalisele kweyesibethamthetho efaneleko, namkha bafune umbono ngendlela efaneleko kilabo ababekwe ngokusemthethweni.