



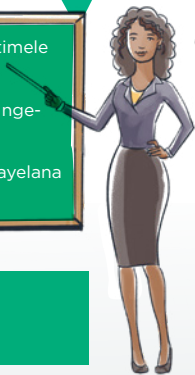
OFFICE OF THE
TAX OMBUD

Ensuring fairness

*Sikhalo usifaka
kanjani futsi
nini.*

YINI LIHOVISI LE-OMBUD OMBUD YEMTSELO (I-OTO)?

- Lihhovisi lelingakhetsi cala futsi lelitimele elasungulwa ngeMphala nga-2013;
- Lentelwa kusombulula tikhalo tebakhokhimtselo labanato nge-SARS;
- Litimisele kucinisa litsemba lebakhokhimtselo nekusetsemba mayelana nekulawulwa kwemtsele.



NGULUPHI LULOBO LWETIKHALO LIHOVISI LE-OMBUD YEMTSELO LELINGABUKANA NATO?



- Tikhalo letifakwe mayelana ne-SARS; kanye
- neTikhalo letiphatselene netindzaba taka-SARS tetinsita, kulawula noma tinchubo.
- Tikhalo tifanele kutsi tibe mayelana nekusetjentiswa kwemtsetfo wemtsele.

TIBONELO TETIKHALO TEMTSELO OMBUD LENGABUKANA NATO:

Tinsita – Ema-ejenti esikhungo setincingo langasiti, langasebenti ngekwebungcweti noma laluhlata noma tisebenti teligatja letehluleka kunika umuntfu lwatiso lalucelako.

Kulawula – Kukhipha satiso sekuhlolwa lesite lwatiso loludzingekako njengeligama lemuntfu lohlolwako noma lusuku lwekuhlolwa

Tinchubo – Kwenta luhlolo ngaphandle kwekunika umkhokhimtselo lohlolwako satiso sekuhlolwa noma kukhipha satiso “sesikhatsi sekubonana nemuntfu wesitsatfu” (kuyaleta libhange kutsi lidvose imali ku-akhawunti yakho yasebhange bese likhokhela i-SARS) ngaphandle kwekunika umkhokhimtselo satiso semalanga lalishumi.

UCELWA KUTSI WATI kutsi tikhalo i-OTO lengabukana nato akusito leti letingetulu kuphela.

YINI LENGEKE YENTIWE YI-OMBUD YEMTSELO?



I-Ombud angeke ibuyekete:

- Umtsetfo noma inchubomgomo yemtselo.
- Inchubomgomo yaka-SARS noma indlela lekusetjentwa ngayo, ngaphandle kwelibanga leliphatselele netindzaba tetinsita noma tetinchubo noma tindzaba tekulawula letivela ekusetjentisweni kwemibandzela yeMtsetfo weMtselo yi-SARS.
- Intfo leye ngekwaliwa nekwendluliselwa embili ngaphasi kweMtsetfo weMtselo, ngaphandle kwetindzaba tekulawula letiphatselene naloko kwaliwa nekwendluliswa kwesikhalo.
- Sincumo sekuchubeka noma ludzaba lwemtselo lolubekwe ngembi kwenkantolo.

USIFAKA NINI SIKHALO KU-OMBUD YEMTSELO?

Uma ngabe umkhokhimtselo sewutisebentise tonkhe timiso taka-SARS tekubukana netikhalo, ngaphandle uma ngabe kunetimo letiphocelalako tekutsi ungenti njalo.



USIFAKA KANJANI SIKHALO?



SINYATSELO SE-1: TFOLA LIFOMU LEKUFAGA TIKHALO:

- Ku-inthanethi (www.taxombud.gov.za)
- I-OTO (Menlyn Corner, 2nd Floor, 87 Frikkie de Beer Street, Menlyn, ePitoli)
- Lucingo (0800662837)
- Ifeksi (012 4525013)
- Likheli Leliposi (PO Box 12314, Hatfield, 0028)
- Incwadzigezi (complaints@taxombud.gov.za)

SINYATSELO SE-2: GCWALISA LELIFOMU NGALOKUPHELELE.



• Bhala ngekulandzelana simo sesikhalo sakho lesingemaciniso kufaka ekhatsi tonkhe tinombolo letifanele letiphatselene netehlakalo letivela ka-SARS bese ufaka onkhe emadokhumenti lafakazelako;

• Yenta siciniseko sekutsi usebentisa inombolo yeriferensi yemtselo lefanele;

Ngembi kwekutsi utfole umphumela lowulindzele, ufanele kutsi ukhombise kutsi ngusiphi lesikhatsi semtselo lokhala ngaso, sib. 2016;

• Khombisa umphumela lowufisako walesikhalo. Uma ngabe lifomu lesikhalo sesilitfoliile, I-OTO itawusibhalisa lesikhalo bese ikhipha incwadzi lecinisekisa kutsi isitfoliile sikhalo sakho;

• I-OTO itawubese itsatsa sincumo sekutsi itawubukana naso kanjani noma ikuncomele letinye tisombululo.

SINYATSELO SE-3: SIYINA UPHINDZE UBHALE LUSUKU KUWO ONKHE EMAFOMU:

Uma ngabe usebentisa umuntu lokumelele, umfakisikhalo ufanele kutsi angenise; ligunya laliniketa ummeleli, kanye nemakhophi amatisi wemfakisikhalo nawaloyo longummeleli.



Lifomu Lekugunyata Ummeleli liyatfolakala kuwebhusayithi ye-OTO (<http://www.taxombud.gov.za/Documents/POWER%20OF%20ATTORNEY.pdf>).

UCELWA KUTSI WATI LOKU: Uma ngabe kuniketwa bufakazi lobungeneli, loludzaba lungayekelwa, noma umfakisikhalo anganikwa lelinye litfuba lekutsi anikete lobunye bufakazi lobufanele.

SINYATSELO SE-4: KWENTEKANI NGEMUVA KWEKUFKA SIKHALO?

- I-OTO itawuphenya loludzaba futsi itfole kutsi ingabe lesikhalo siwela ngaphansi kwemsebenti wayo nekutsi futsi ingabe umfakisikhalo utisebentise tonkhe timiso taka-SARS tekusombulula tikhalo, uma ngabe akunjalo, ngabe umfakisikhalo utinike bonkhe yini timo lecindzetelako tekungenti njalo. I-OTO itawuphindze futsi icinisekise kutsi ikhona yini imikhawulo lekhona iphindze futsi ihlole kutsi ingabe lesikhalo singiso yini.
- Uma ngabe kutfolakala kutsi letikhalo tiwela ngaphasi kwemisebenti ye-OTO, kusho kutsi kukhona kwehluleka lokukhona eluhlangotsini lwe-SARS mayelana nekwetfulwa kwetinsita, tinchubo noma kulawula, i-OTO itawubese incoma kutsi i-SARS ingasilungisa kanjani lesimo. Kutawutfunyelwa incwadzi yekwemukela kumfakisikhalo.
- Uma ngabe lelicala liyaliwa, umfakisikhalo utawutfunyelewa incwadzi yemphumela lebeke sizatfu sekwaliwa.



(**Caphela:** Lihhovisi le-Ombud yeMtselo litawuchuba luphenyo lolutimele, lolungile nalolungakhetsi cala kucinisekisa kutsi lesikhalo semfakisikhalo mayelana ne-SARS sisonjululwa masinyane, kanye/noma lwatiso nekuchuma kuphatfwa ngendlela leyimfihlo).

NGUTIPHI TINDLEKO TEKUSEBENTISA TINSITA TE-OTO?



I-OTO sikhungo sahlukumende waseNingizimu Afrika lesibika ngco eNdvuneni yetetimali futsi inika bakhokhimitselo tinsita tamahhala.

BAKHOKHIMTSELO BANGAYIFINYELELA KANJANI I-OMBUSD?

Khona lapho batfola khona emafomu ekufaka sikhalo (Sinyatselo se-1: Tfolo Lifomu Lekufaka Sikhalo)

Likheli lenzawo:
Menlyn Corner, 2nd Floor,
87 Frikkie de Beer Street
Menlyn, ePitoli
0181



Lucingo: 0800 662 837 noma +27 12 431 9105
Ifeksi: +27 12 452 5013
Likheli lencwadzigezi: complaints@taxombud.gov.za
Likheli lekuposa: PO Box 12314, Hatfield, 0028
I-Twitter: @TaxOmbud
I-Facebook: Lihhovisi le-Ombud yeMtselo
I-Instagram: taxombudsa

KUTIKHIPHA ECALENI

Lolwatiso loluniketwe kuledokhumenti luvikelwe yimitsetfo lesebentako yemisebenti yebuciko futsi angeke lukotjwe, lisabalaliswe noma lilungiswe libe ngaleny indlela lentelwe noma ngutiphi tinhloso tekutsengisa. Lolwatiso lolukulelibhukwana belungilo ngesikhatsi sekushicilelwa kepha kungenteka kutsi seluntjintjile. Uma kungenteka kube nekungabata mayelana nebungibo balo noma uma ngabe ute umbalo wakamuva walelibhukwana ucelwa kutsi uShayele Sikhungo seKutsintsana ku: 0800 662 837 kute ucinisekise. Lelibhukwana letinhloso telwatiso kuphela futsi alisololekutsatsisa temtsetfo. Kusetjentiswa kwalolwatiso ngumunfu kutawuba kwekutibonela kwakhe ngalokuphelele. Lihhovisi le-Ombud yeMtselo alikubeki kucace noma lisho ngaletinye tindlela kutsi limelela, liyancoma noma liphakama kutsi lemikhicito noma tinsita lekukhulunywa ngato kuledokhumenti tifanele tidzingo tanoma ngumuphi umunfu lotsite. I-Ombud yeMtssetfo ayemukeli nanoma ngumuphi umtfwalo wekulahlekelwa, kulinyalelwa, wetindleko lekungahlangababawana nato ngco ngenca yeliphutsa noma lokweciwe kuledokhumenti.

CAPHELA: Lolwatiso alukho ngetulu kwanoma ngumuphu umtsetfo futsi bafundzi labanekungabata nganoma nguluphi luhlangotsi lwelwatiso lolufakwe kulenkhombandlela bafanele kutsi bafundze umtsetfo lofanele, noma batfole umbono wemtsetfo kumunfu loneticu lofanele.