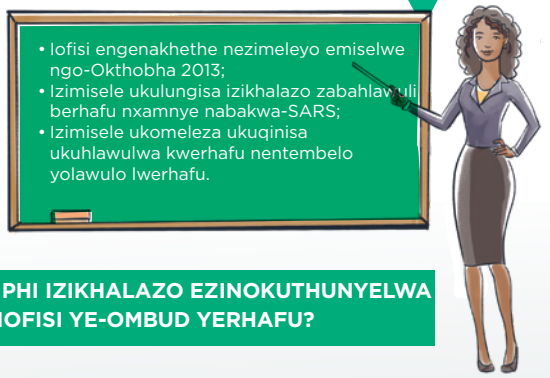
OFFICE OF THE
TAX OMBUD
Ensuring fairness

Indlela nexesha lokufaka isikhalazo

IYINTONI IOFISI YERHAFU YE-OMBUD (OTO)?



ZIZIPHI IZIKHALAZO EZINOKUTHUNYELWA KWIOFISI YE-OMBUD YERHAFU?

- Zizikhalazo ezinxamnye neSARS kuphela; ibe
- Izikhalazo ezingeenkonzo, ulawulo okanye iinkqubo zeSARS.
- Izikhalazo zifanele zihambisane nezicelo zemithetho-sihlomelo yerhafu.

IMIZEKELO YEZIKHALAZO ZE-OMBUD YERHAFU ENOKUZIQWALASELA

Iinkonzo – Ukungancedi, ukubetha ngooyaba okanye ubukrwada kwiiarhente zefowuni okanye abasebenzi bamasebe abasilelayo ukudlulisela inkcazelo xa icelwa.

Ulawulo – Ukukhupha isilumkiso sokuhlola esingenayo inkcazeo efana negama lomntu ohlolwayo okanye umhla wokuhlolwa.

Inkqubo – Ukuhlola ngaphandle kwemvume evela kumhlawuli werhafu nesaziso sokukhutshwa "kokubuyela okwesithathu" (umyalelo ovela kwibhanki wokuhlawula iSARS ngeakhawunti yebhanki yakho) ngaphandle kokwazisa umhlawuli werhafu kwiintsuku ezilishumi ngaphambili.

NCEDA UPHAWULE ukuba izikhalazo eziqwalaselwa yi-OTO aziphelelenga kwezi zingasentla.

YINTONI ENGENAKWENZIWA YI-OMBUD YERHAFU?

I-Ombud yerhafu ayinakwenza ezi zinto zilandelayo:

- Ukuhlola imithetho-sihlomelo nemigaqo-nkqubo yerhafu.
- Imigaqo-nkqubo yakwaSARS okanye indlela eqhelekileyo yokwenza izinto, ngaphandle kokuba ihambisana neenkonzo, inkqubo okanye indlela yolawulo ngokwelungiselelo lesicelo soMthetho Werhafu wakwaSARS.
- Umbandela osalindiweyo kwisibheno esiphantsi koMthetho Werhafu, ngaphandle kombandela wolawulo kulowo uthunyelwe kwisibheno.
- Isiggibo ngenkqubo okanye umbandela ophambi kwenkundla yerhafu.

UNGASIFAKA NINI ISICELO SESIKHALA KWI-OMBUD WERHAFU?

Emva kokuba umhlawuli werhafu ekhalaze kuwo onke amajelo akwaSARS, ngaphandle kokuba unyanzelwa ziimeko ukuba angakwezi oko.

USIFAKA NJANI ISIKHALAZO?

INYATHELO 1: UKUFUMANA IFOMU YESIKHALAZO:

- Kwi-intanethi (www.taxombud.gov.za)
- OTO (Menlyn Corner, 2nd Floor, 87 Frikkie de Beer Street, Menlyn, Pretoria
- Ifowuni (0800662837)
- Ifeksi (012 4525013)
- Iposi (PO Box 12314, Hatfield, 0028)
- Imeyile (complaints@taxombud.gov.za)

INYATHELO 2: UKUZALISA YONKE IFOMU

- Bhala iziganeko zesikhalazo sakho ngokulandelelana kwazo kuquka nenombolo yetyala olikhalazelayo kwiSARS uze ufake amaxwebhu axhasa isikhalazo sakho;
- Qiniseka usebenzisa inombolo yereferensi yerhafu;
- Ngaphambi kwezo ziphumo, kufuneka ubonise ixesha lerhafu okhalazela ngalo, umze. 2016;
- Chaza umnqweno wakho ngesikhalazo. Xa ifunyenwe ifomu yesikhalazo,
- i-OTO iza kubhala isikhalazo sakho ikhuphe neleta yokuba isifumene; ize
- I-OTO iza kugqiba enoba iza kuwuqwalasela umbandela okanye kuza kunconyelwa indlela onokuyilungisa ngayo ingxaki yakho.

INYATHELO 3: TYOBELA UFAKE UMHLA ZONKE IIFOMU:

Xa usebenisa ummeli, kufuneka isikhalazo sithunyelwe; isigunyaziso segqwetha, kunye neekopi zeSazisi zomkhalazi nommeli wakhe.

Ifomu Yesigunyaziso Segqwetha sinokufunyanwa kwiwebhusayithi ye-OTO (http://www.taxombud.gov.za/Documents/POWER%20OF%20ATTORNEY.pdf).

NCEDA UPHAWULE: Ukuba akukho bugqina baneleyo, umbandela unokurhoxiswa, okanye isikhalazo sikhutshwe ngelinye ithuba ukuze kufunyanwe ubungqina obaneleyo.

INYATHELO 4: KWENZEKA NTONI EMVA KOKUFAKA ISIKHALAZO?

- I-OTO iza kuphanda umbandela ize iwumisele enoba isikhalazo sifika kwimiqathango ebekiweyo nokuba izikhalazo zihambe onke amanqanaba akwaSARS, nokuba umkhalazi unezibakala ezeyiselayo zokunenzi njalo okanye akazo. I-OTO iza kuphinda iqinisekisa enoba imiqathango iyasebenza nokuba esi sisikhalazo esibambekayo.
- Ukuba izikhalazo zikwimigqaliselo ye-OTO, akukho zinkonzo, iinkqubo nolawulo alulandelwa kwicala likaSARS, i-ORO iza kuncomela indlela iSARS enokuyilungisa ngayo ingxaki. Ileta yolwamkelo iza kuthunyelwa kumkhalazi.
- Ukuba ityala liyakhatywa, ileta yeziphumo iza kuthunyelwa nesizathu sokuba isikhalazo sikhatywe.

(**NB:** Iofisi yeOmbud yeRhafu iza kuphanda ngaphandle kokukhetha icala, ize ibe nefeya ukuqinisekisa ukuba isikhalazo somhlawuli werhafu silungiswa ngokukhawuleza, nokuba/okanye inkcazelo nenxibelelwano lugcinwa luyimfihlo ngokunggongqo).

ZIBIZA MALINI IINKONZO ZE-OTO?

I-OTO liziko likaRhulumente laseMzantsi Afrika elinikela ingxelo ngqo kuMphathiswa Wezimali ibe inikela iinkonzo zasimahla zabahlawuli berhafu.

ABAHLAWULI BERHAFU BANOKUYA NJANI KWI-OMBUD YERHAFU?

Kwindawo efanayo nale bafumana kuzo iifomu zezikhalazo (Inyathelo 1: Ukufumana Ifomu Yezikhalazo)

Idilesi
Menlyn Corner, 2nd Floor,
87 Frikkie de Beer Street
Menlyn, Pretoria
0181

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Idilesi yeposi:	PO Box 12314, Hatfield, 0028
Twitter:	@TaxOmbud
Facebook:	Office of the Tax Ombud
Instagram:	taxombudsa

ISAZISO

Le nkcazelo ikolu xwebhu ikhuselwe ngokwemithetho yezinto ezicingiweyo ibe ayimele ikhutshelwe okanye isasazwe, okanye ithengiswe. Inkcazelo equlethwe apha kule ncwadana ibichanile ngexesha lokusasazwa kwayo kodwa inokutshintshwa. Ukuba kukho amathandabuzo ngokuchana okanye akuphethanga uhlelo olusexesheni lwale cwadana nceda ufowunele iContact Centre kule nombolo 0800 662 837 ukuze ufumane isiqinisekiso. Le ncwadana yenzelwe injongo yokunikezela ngenkcazelo kuphela ibe ayinakusetyenziswa kwezomthetho. Ukusetyenziswa kwale nkcazelo nguye nabani na omnye kuxhomekeke kuloo mntu. Iofisi ye-Ombud yerhafu ayinakutyholwa okanye ityatyekwe, incomelelo okanye ikhuthaze ukuba iimveliso okanye iinkonzo ngokweemfuno zaye nabani na umntu. I-Ombud yerhafu ayamkeli nakuphi na ukulahlekelwa okanye iindleko enokunciphisa okanye ibangele ngokuthe ngqo okanye ngokungangqalayo kwiimpazamo zokurhoxisa olu xwebhu.

NB: Le nkcazelo ayikho ngaphezulu kwomthetho-sihlomelo ibe abafundi abathandabuzayo nayiphi kule nkcazelo bafanele bajonge umthetho-sihlomelo, okanye bacele uncedo kubantu abafanelekayo.