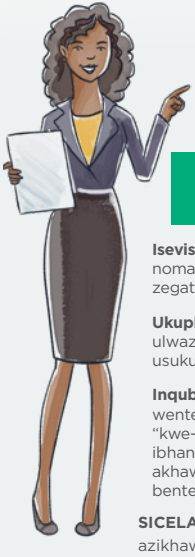
OFFICE OF THE
TAX OMBUD
Ensuring fairness

Ungafaka kanjani isikhalazo futhi nini.

LIYINI IHHOVISI LOMLAMULI WENTELA (I-OTO)?

IZIPHI IZINHLOBO ZEZIKHALAZO EZINGABHEKWA UMLAMULELI WENTELA?



- Izikhalazo kuphela ezifakwe zibhekiswe kwi-SARS; kanye
- Nezikhalazo ezihlobene nesevisi, ukuphatha noma inkinga yenqubo ye-SARS.
- Izikhalazo kumele zihlobane nokusetshenziswa komthetho wentela.

IZIBONELO ZEZIKHALAZO UMLAMULELI WENTELA ANGABHEKANA NAZO:

Isevisi – Abasebenzi abanganalo usizo, abanganabo ubungoti noma abaluhlaza besikhungo sokushaywa kocingo noma izisebenzi zegatsha ezihluleka ukunikeza ulwazi oluceliwe.

Ukuphathwa – Ukukhishwa kwesaziso sokuhlolwa esingenalo ulwazi oludingekayo olufana negama lomuntu ohlolwayo noma usuku lokuhlolwa.

Inqubo – Ukwenza ukuhlolwa ngaphandle kokunikeza umkhokhi wentela okhathazekile ngesaziso sokuhlolwa noma sokukhishwa "kwe-aphoyintimenti yenkampani yangaphandle" (ukuyalela ibhange lakho ukuthi likhokhele imali ku-SARS kusukela ku-akhawunti yakho yasebhange) ngaphandle kokunikeza abakhokhi bentela isaziso sezinsuku eziyishumi.

SICELA WAZI ukuthi izikhalazo i-OTO engabhekana nazo azikhawulelwe kulezo ezifakwe kuhlu ngaphezulu.

YINI UMLAMULI WENTELA ANGAKWAZI UKUYENZA?

Umlamuli wentela akumele abuyekeze:

- Umthetho noma inqubomgomo yentela.
- Inqubomgomo ye-SARS noma imvamise evamise ukuqhubeka, ngaphandle kwebanga lokuthi ihlobene nodaba lwesevisi noma udaba lwenqubo noma elokuphatha elivela kusukela ekusetshenziswini kokunikezwa komthetho wentela we-SARS.
- Udaba olungaphansi kokuphikiswa kanye nesikhalazo ngaphansi komthetho wentela, ngaphandle kodaba lokuphatha oluhlobene nokuphikiswa okunjalo nesikhalazo
- Isinqumo sokuqhubeka kudaba enkantolo yentela noma ngaphambi kwayo.

KUMELE USIFAKE NINI ISIKHALAZO KUMLAMULI WENTELA?

Ngemuva kokuthi umkhokhi wentela enze zonke izindlela zezikhalazo ze-SARS, ngaphandle kokuthi kube khona izimo ezimphoqayo ukuthi angenzi njalo.

USIFAKA KANJANI ISIKHALAZO?

ISINYATHELO 1: THOLA IFOMU LESIKHALAZO:

- Ku-inthanethi (www.taxombud.gov.za)
- OTO (Menlyn Corner, 2nd Floor, 87 Frikkie de Beer Street, Menlyn, Pretoria)
- Ucingo (0800662837)
- Ifekisi (012 4525013)
- Iposi (PO Box 12314, Hatfield, 0028)
- Imeyili (complaints@taxombud.gov.za)

ISINYATHELO 2: QEDELA IFOMU NGOKUGCWELE.

- Bhala njengoba kunjalo isimo sesikhalazo sakho ngokulandelana kwezikhathi okufaka zonke izinombolo zecala ezihambelana nesikhalazo kusukela ku-SARS uphinde unamathisele onke amadokhumenti asekelayo;
- Yenza isiqinisekiso sokusebenzisa inombolo yenkomba yentela ehambisanayo;
- Ngaphambi komphumela ofiswayo, kumele udalule isikhathi sentela okhalaza ngayo isib. 2016;
- Isho ongathanda ukuthi kwenzeke ngesikhalazo. Uma ifomu lesikhalazo selamukelwe,
- I-OTO izorekhoda isikhalazo iphinde ikhiphe incwadi yokwamukela; futhi
- I-OTO izonquma ukuthi izosiphatha kanjani noma ikuncomele ezinye izisombululo.

ISINYATHELO 3: SAYINA UPHINDE UFAKE USUKU KUWO ONKE AMAFOMU:

Uma usebenzisa oqokelwe ukukumela, okhalazayo kumele athumele;okufakazela amandla okumela, kuhambisana namakhophi ashaywe isitembu e-ID okhalayazo kanye noqokelwe ukuba ngummeli.

Ifomu lamandla obumeli lingalandwa kusukela kuwebhusayithi ye-OTO (http://www.taxombud.gov.za/Documents/POWER%20OF%20ATTORNEY.pdf).

SICELA WAZI: Uma kunikezwa ubufakazi obunganele, udaba lungapheliswa, noma okhalazayo anganikezwa elinye ithuba lokunikeza ngobufakazi obudingekayo.

ISINYATHELO 4: KWENZAKALANI NGEMUVA KOKUTHI KUFAKWE ISIKHALAZO?

(**NB:** Ihhovisi Lomlamuli wentela lizokwenza uphenyo oluzimele, olungachemile nolungakhethi ukuze kuqinisekiswe ukuthi isikhalazo somkhokhi wentela esibhekiswe ku-SARS sixazululwa ngokushesha, kanye/ noma ulwazi nokuxhumana kuthathwa njengokuyimfihlo kakhulu).

IZIPHI IZINDLEKO ZOKUSETSHENZIWA KWAMASEVISI E-OTO?

I-OTO iyinhlangano kahulumeni waseNingizimu Afrika ebika ngokuqondile KuNgqongqoshe Wezezimali futhi inikeza ngesevisi yamahhala kubakhokhi bentela.

ABAKHOKHI BENTELA BANGAFINYELELA KANJANI KUMLAMULI WENTELA?

Ngendlela efanayo nalapho bathola khona amafomu esikhalazo (Isinyathelo 1: Thola ifomu lesikhalazo)

Ikheli esitholakala kulo:
Menlyn Corner, 2nd Floor,
87 Frikkie de Beer Street
Menlyn, Pretoria
0181

Ucingo: 0800 662 837 noma +27 12 431 9105
Ifekisi: +27 12 452 5013
Ikheli le-imeyili: complaints@taxombud.gov.za
Ikheli leposi: PO Box 12314, Hatfield, 0028
I-Twitter: @TaxOmbud
I-Facebook: Office of the Tax Ombud
I-Instagram: taxombudsa

UKUZIKHIPHA ECALENI

Ulwazi olunikezwe kule dokhumenti luvikelwe imithetho esebenzayo yemicabango yabantu futhi akumele lukopishwe, lusatshalaliswe noma lushintshelwe noma iziphi izinjongo zokuhweba. Ulwazi oluqukethwe kuleli bhukwana belikade lilungile ngesikhathi sokushicilelwa kodwa kungenzeka ukuthi lubuye lashintshwa. Uma kungaba khona ukungabaza mayelana nokulunga noma uma unganayo inguqulo yakamuva yaleli bhukwana sicela ushayele isikhungo sokuxhumana ku-0800 662 837 ukuze uqinisekise. Leli bhukwana elezinjongo zolwazi kuphela futhi aluthathwa njengenkomba yezomthetho. Ukusetshenziswa kwalolu lwazi inoma imuphi umuntu kuzoba ngokwazi kwaloyo muntu kuphela. Ihhovisi lomlamuli wentela aliqokelwe ukumela ngokuboniswa noma ngokuhlongozwa, alincomi noma aliphakamisi ukuthi imikhiqizo noma amasevisi ashiwo kuleli dokhumenti alungele izidingo zomuntu othile. Umlamuli wentela akamukeli noma ikuphi ukuba secaleni ngenxa yokulahlekelwa, ukonakalelwa, izindleko nezincithakalo ezingatholwa noma zibe khona ngokuqondile noma ngokungaqondile njengomphumela wanoma iliphi iphutha noma okukhishiwe okuqukethwe kuleli dokhumenti.

QAPHELA: Ulwazi alweqi noma imuphi umthetho futhi abafundi abangabazayo ngokuphathelene nanoma iluphi uhlangothi lolwazi oluboniswe kugayidi kumele luqondiswe kumthetho ohambisanayo, noma lufune umbono osemthethweni kusukela kumuntu ofanelekile oneziqu.