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Ikomba yekambiso yeenghonyoyilo

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INTSHAYELELO

SIKUNIKA IQONGA ELIZIMELEYO KWAYE ELINGATHATHI CALA LOKUBA UDIBANE NE-SARS

Njengommi okanye umhlali wedemokrasi yomgaqo-siseko, unamalungelo kunye nemisebenzi xa udibana nolawulo lukarhulumente loMzantsi Afrika. Amanye amalungelo akho axelwe kwisahluko se-10 soMgaqo-siseko wethu esilawula ngakumbi ulawulo lukarhulumente.

Phakathi kwezinye, sifuna: (1) umgangatho ophezulu weenqobo ezisesikweni zobugcisa; (2) ukusetyenziswa ngolwaneleyo, ngokunoqoqosho nangokubonakalayo kwemithombo; ezisesikweni zobugcisa; (3) ulungiselelo lwenkonzo engathathi cala, efanelekileyo, kwaye enobulungisa; kunye; (4) nokungafihli kunye nokuthatha uxanduva.

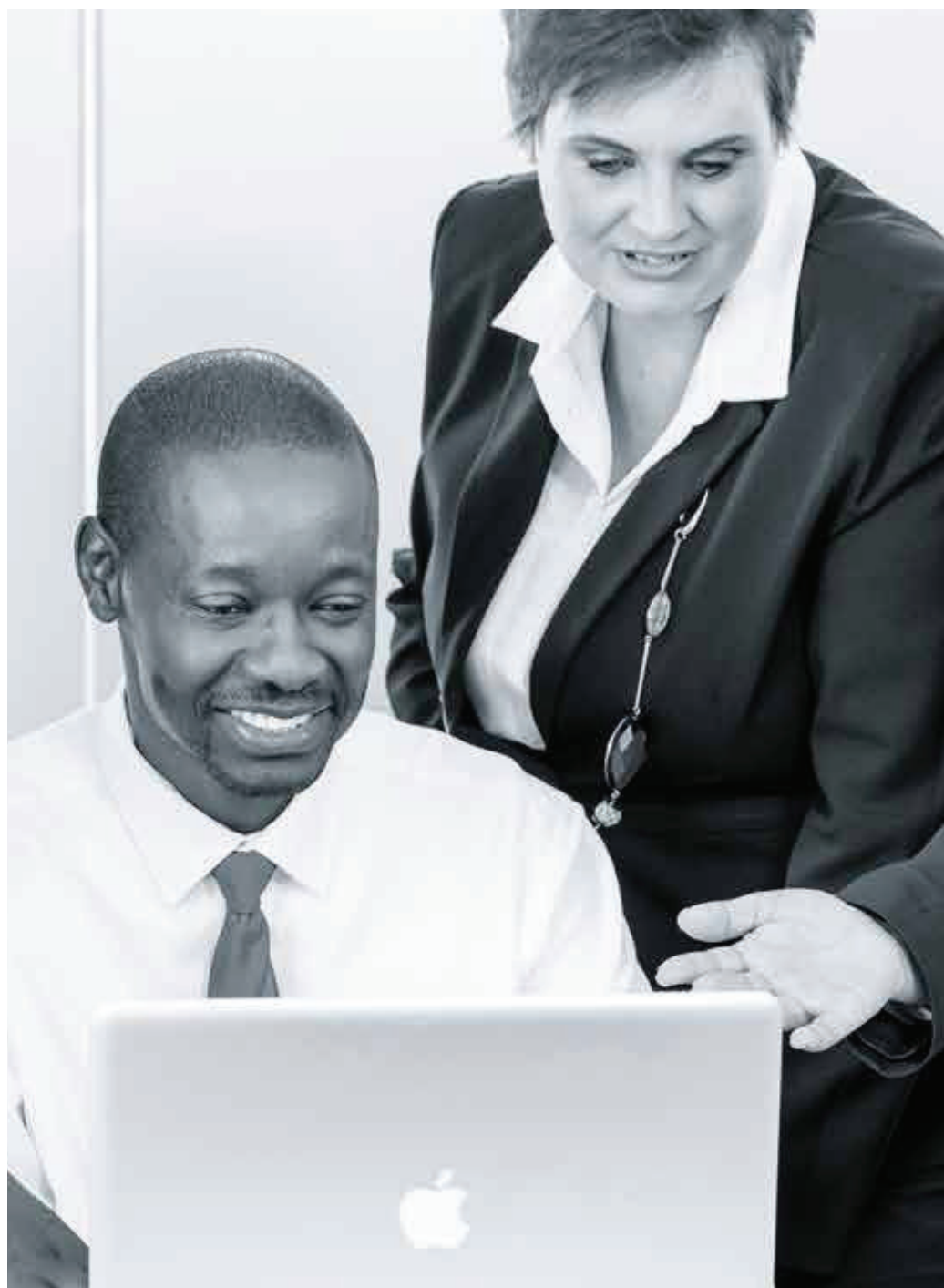
Njenge-Arhente yoLawulo lukaRhulumente, iNkonzo yeRhafu yoMzantsi Afrika (South African Revenue Service) (SARS) ibotshelwe ligunya lomgaqo-siseko. Ngokwenene, umThetho woLawulo lweRhafu, owenze ukuba ibe khona i-Ofisi yam, linyathelo kwicala lokwenza oku kubalulekileyo kumgaqo-siseko kube yinyani kulawulo lwerhafu.

I-Ofisi yam ibonelela wena ngejelo elilula nelingathathi cala lokufuna isisombululo kwimbambano yenkonzo, inkqubo okanye ulawulo onokuba sele uzame ngokungenayo impumelelo ukuyisombulula ngamajelo olawulo lwezikhalazo e-SARS. Sikunika umgangatho ozimeleyo kwaye ongathathi cala ukuba udibane ne-SARS.

Injongo yale ncwadi kukucacisa indima neenkqubo ze-Ofisi yoMsombululi weziKhalazo zeRhafu. Oku kucacisa ukuba ngubani esimncedayo, sisebenza njani kwaye iyintoni esinokuyenze kunye naleyo singenako ukuyenza ngokwegunya lethu njengejelo lokunceda kubahlawuli berhafu. Ukukwenzela lula, le ncwadi iquka imibuzo ebuzwa rhoqo kunye neempendulo malunga ne-Ofisi.

UJaji Bernard Ngoepe

UMsombululi weziKhalazo zeRhafu woMzantsi Afrika
INTSHAYELELO



SINGOBANI: SIZIMELE KWAYE ASITHATHI CALA

I-Ofisi yoMsombululi weziKhalazo zeRhafu yasekwa ngo-Oktobha ka-2013 ukuba inyuse inkqubo yolawulo lwerhafu. De kube ngoko, belingekho ijelo elizimeleyo lokunceda labahlawuli berhafu abagqibe iindlela eziqhelekileyo zezikhalazo ze-SARS.

I-Ofisi yethu isekelwe kwizenzo zamazwe ngamazwe ezigqwesileyo kwaye izekeliswe ngeenkqubo zoMsombululi weziKhalazo zeRhafu waseCanada, eMelika nase-United Kingdom.

I-Ofisi izimele kwaye isebenza ngokwahlukileyo kwi-SARS.

UMsombululi weziKhalazo zeRhafu yiJaji edla umhlalaphantsi u-Bernard Ngoepe, owonyulwe nguMphathiswa wezemali ithuba leminyaka emihlanu eliqala kowoku-1 ku-Okthobha ka-2013. Uncediswa liGosa eliyiNtloko lesiGqeba, uGqwetha Eric Mkhawane, kunye neqela leengcali kumthetho werhafu, ukusonjululwa kwezikhalazo, unxibelelwano kunye nofikelelo, phakathi kokunye



ELETHU IGUNYA

Igunya loMsombululi weziKhalazo zeRhafu kukujonga kwakhona kunye nokulungisa nasiphi na isikhalazo esenziwa ngumhlawuli werhafu ngokuphathelene nomcimbi wenkonzo okanye umcimbi wenkqubo okanye wolawulo ovela ekusetyenzisweni kwamagatya oMthetho weRhafu yi-SARS, kwaye ajonge kwakhona, ngesicelo somphathiswa okanye ngelinge loMsombululi weziKhalazo zeRhafu ngemvume yoMphathiswa, nayiphi na imiba eyenziwe ngendlela emisiweyo kwaye nevelayo enxulumene nomcimbi wenkonzo okanye ukusetyenziswa kwamagatya alo Mthetho okanye amagatya enkqubo okanye awolawulo oMthetho werhafu.

ISACI SETHU

Isaci sethu sithi “ukuQinisekisa ubuLungisa”.

INJONGO YETHU

UMsombululi weziKhalazo zeRhafu uzibophelele ekubeni abe lijelo elinempumelelo, elizimeleyo, elingathathi cala kunye nelinobulungisa kubahlawuli berhafu.

UMBONO WETHU

Umbono woMsombululi weziKhalazo zeRhafu kukomeleza ukuthemba kwabaHlawuli beRhafu kulawulo lwerhafu.

IINQOBO ZETHU EZISEMGANGATHWENI

UKUTHATHA UXANDUVA

Abahlawuli berhafu banelungelo sesizathu esinengqiqo nesifanelekileyo kwizigqibo kunye namanyathelo athathiweyo.

UKUZIMELA

Ukumelana nezikhalazo zabahlawuli berhafu, uMsombululi weziKhalazo zeRhafu usebenza ngokuzimeleyo kwi-SARS.

UKUPHUMELELA

UMsombululi weziKhalazo zeRhafu uqinisekisa ukuba zonke izikhalazo zabahlawuli berhafu zisonjululwa ngokukhawuleza kwaye ngempumelelo.

UBULUNGISA

UMsombululi weziKhalazo zeRhafu usebenza ngobulungisa maxa onke.

UBUMFIHLO

UMsombululi weziKhalazo zeRhafu ugcine lonke unxibelelwano nabahlawuli berhafu ngobumfihlo obungqongqo ngaphandle kokuba ugunyaziswe ngumhlawuli werhafu.



DIE REDE VIR ONS BESTAAN: BOESEM VERTROUE IN BY BELASTINGPLIGTIGES

Ons is hier om na jou, die belastingpligtige, te luister en, met die oog op diensuitnemendheid en prosedurele en administratiewe billikheid, met die SAID saam te werk.

Suid-Afrika het een van die doeltreffendste en modernste belastingadministrasiesistelsels ter wêreld. Ondanks die uitnemendheid van die stelsel, is dit belangrik dat daar 'n regverdige, onafhanklike en onpartydige kanaal vir belastingpligtiges is wat hulle kan gebruik as hulle 'n klag het wat nie langs die gewone kanale besleg kan word nie.

As 'n onafhanklike en onpartydige kanaal is die Kantoor van die Belastingombud in die besonder ingestel vir belastingpligtiges wat 'n diens-, prosedure- of administratiewe klag nie deur die normale klaghanteringskanale van die SAID kon besleg nie. Onpartydigheid beteken dat ons nóg die SAID nóg die belastingpligtige se kant kies. Ons ondersoek bloot die feite van die betrokke klag en stel, waar moontlik, 'n oplossing voor. Ons werk is slegs op feite, die wette van die land en uiteindelik ook die Grondwet gebaseer.

NGUBANI ESIMNCEDAYO: ABAHLOWULI BERHAFU ABAFUNA UNCEDO

Njengejelo loncedo labahlawuli berhafu, sizamela ukuqiniseksisa ukuba abahlawuli berhafu bafumana inkonzo enobugcisa kunye nokuphathwa kakuhle abanelungelo lako okuvela kwi-SARS.

Phambi kokuya kuMsombululi weziKhalazo zeRhafu, abahlawuli berhafu kufuneka baqinisekise ukuba basebenzise zonke iindlela zezikhalazo ze-SARS ngaphandle kokuba kukho iimeko ezinyanzelisayo zokungakwenzi oko.

Ukusa isikhalazo kwi-SARS, umhlawuli werhafu kufuneka aye kwi-Ofisi yoLawulo lweziKhalazo ye-SARS ku-0860 121 216. Ukuba ngaba awukoneliseki ngendlela i-SARS esiphethe ngayo isikhalazo sakho, unokuya kwi-Ofisi yoMsombululi weziKhalazo zeRhafu.

Ukuba ngaba isikhalazo sakho siwela kwingunya lethu, siyakwenza konke okusemandleni ukufumana isisombululo kwingxaki yakho.

INDLELA ESISEBENZA NGAYO: UKUQINISEKISA UBULUNGISA

Njengejelo lokunika uncedo elingathathi cala, ibinzana lethu lithi “ukuQinisekisa ubuLungisa”. Ukwenza oku kusebenze, sijonga imiba yesikhalazo ngasinye, hayi okunye kodwa inyaniso yodwa. Sizamela ukusombulula izikhalazo kwiintsuku ezili-15 zokwamkelwa kwazo, kwaye siya kwazisa ukuba isikhalazo sakho ngeke sisonjululwe kwelo thuba. Kwinkqubo yonke, sigcina isikhundla sokungathathi cala, sijonga kuwo onke amacala engxakli.

linzame zethu zokusombulula isikhalazo ziphathelele:

- Nokusijonga kwakhona isikhalazo sakho ukumisela ukuba siwela kwigunya lethu na, siza kulawulwa njani, kunye nokulungisa uhlobo lokuqala lwesikhalazo sakho.
- Ukuthumela isikhalazo sakho, amaxwebhu axhasayo, isiphumo sophando lokuqala kunye/okanye izindululo kwi-SARS.
- Ukuhlola impendulo ye-SARS kwaye, apho kufanelekileyo, ukusiphanda ngokungaphaya isikhalazo sakho.
- Ukukuthumelela “ingxelo yokugqibela”, eshwankathela isiphumo sesikhalazo sakho kwaye, xa kufanelekile, ukwenza iziphakamiso zamanyathelo angaphaya.

Iziphakamiso zethu azibopheleli kumhlawuli werhafu okanye kwi-SARS; kodwa ukuba azamkelwa ngumhlawuli werhafu okanye yi-SARS, izizathu zeso sigqibo kufuneka zinikwe uMsombululi weziKhalazo zeRhafu kwiintsuku ezingama-30 zolwaziso lweziphakamiso kwaye zingaqukwa nguMsombululi weziKhalazo zeRhafu kwingxelo eya kuMphathiswa okanye kuMkomishinala phantsi kwamacandelo 19.

ISIBOPHELELO SETHU: KUBUMFIHLO

I-Ofisi yoMsombululi weziKhalazo zeRhafu ibopheleleke ngokomthetho ukuba ikhusele ulwazi lomhlawuli werhafu oluyimfihlo kwaye bonke abasebenzi bethu basayina iSifungo sobuMfihlo.

Ezi mfuneko zobumfihlo zibekwe kwiCandelo lama-21(2) lomThetho woLawulo lweRhafu.

UMsombululi weziKhalazo zeRhafu kunye naye nawupjhi na umntu osebenza egameni lakhe akanakuxela ulwazi nokuba lololuphi na uhlobo olufunyenwe nguye okanye egameni lakhe uMsombululi weziKhalazo zeRhafu, okanye olulungiswe kulwazi olufunyenwe nguye okanye egameni lakhe uMsombululi weziKhalazo zeRhafu, kwi-SARS, ngaphandle kokuba lufuneka ukwenza imisebenzi yayo phantsi komThetho.

UmThetho uxela ukuba i-SARS kufuneka ivumele uMsombululi weziKhalazo zeRhafu ufikelelo kulwazi olunxulumene namagunya kunye nemisebenzi yoMsombululi weziKhalazo zeRhafu.

USENZA NJANI ISINGHONGHOYILO?

Ngenzasi yikambiso yokwenza isinghonghoyilo:

- Ukufumana ifom yesikhalazo, tyelela i-Ofisi yoMsombululi weziKhalazo zeRhafu okanye uqhagamshelane ne-ofisi ngomnxeba, ifeksi okanye i-imeyile ukucela ikopi yefom yesikhalazo. Ifom ikwafumaneka nakwiwebhusayithi yethu.
- Gcwalisa ifom. Thatha ixesha lokuyifunda yonke ifom uze uqokelele ulwazi oluyimfuneko phambi kokuba uyigcwalise. Nceda ubhale isimo sokuhamba kwesikhalazo sakho ngendlela elandelelanayo. Hlomela onke amaxwebhu axhasayo abalulekileyo kwisikhalazo. Qiniseka ukuba ifom igcwaliswe ngokupheleleyo. Bhala phantsi iinombolo zereferensi ezivela kwi-SARS okanye, ukuba ssiwe kwisebe le-SARS, xela igama lesebe, umhla kunye nomntu osise kuye isikhalazo.
- Zonke iifom zezikhalazo mazisayinwe zize zifakwe umhla. Ukuba ngaba ifom ayenzi ukuba usibhale ngokupheleleyo isikhalazo sakho, sebenzisa iphepha elongezelelweyo ekufuneka lihlonyelwe kwifom yakho yesicelo.

I-Ofisi yoMsombululi weziKhalazo zeRhafu ayiyikwamkela iifom ezingasayinwanga. Abameli babahlawuli berhafu kufuneka baqinisekise igunya labo lokuma egameni leeklayenti zabo ngegunya lokumela eligcwaliswe ngokupheleleyo.

Ukuba ngaba abukho ubungqina obaneleyo bokuxhasa isikhalazo sakho, umcimbi onokuvalwa. Nakuba kunjalo, siya kukunika kuqala ithuba lokunika ubungqina obukhoyo kwisikhalazo sakho okanye ukunika ubungqina obuyimfuneko.

UKUTHUNYELWA NGESIKHATHI ESIFANELEKO

Nceda ungenise isikhalazo sakho kwi-Ofisi yoMsombululi weziKhalazo zeRhafu kwixesha elifanelekileyo emva kokuba i-SARS igqibile ukusijonga kwakhona isikhalazo.

Sakube siyifumene ifom yakho, uMsombululi weziKhalazo zeRhafu iyakusiphanda isikhalazo kwaye yenze isigqibo sokuba isiphatha njani na ukuba siwela phantsi kwegunya lethu, okanye siyakucebisa ngezinye iindlela zokunceda.

Ukuba ngaba abukho ubungqina obaneleyo bokuxhasa isikhalazo sakho, umcimbi onokuvalwa. Nakuba kunjalo, siya kukunika kuqala ithuba lokunika ubungqina obukhoyo kwisikhalazo sakho okanye ukunika ubungqina obuyimfuneko.

XA UFAKA ISIKHALAZO

qiniseka ukuba unalo olu lwazi lubalulekileyo

IiNkcukacha zoQagamshelwano:

INombolo yomNxeba yaseKhaya
INombolo yeSelula
INombolo yeFeksi
INombolo yomNxeba yaseMsebenzini
iDilesi ye-Imeyile

IDilesi yeSitalato:

INombolo yeYunithi yeNdlu (ukuba iyangena)
INombolo yeSitalato
ISitalato okanye iGama leFama
ISabhabhu/iSithili
ISixeko /iDolophu
IKhowudi yePosi
IKhowudi yeLizwe (ZA – kuMzantsi Afrika)

IiNkcukacha zeDilesi yePosi:

Phawula ngo “X” ukuba kufana nangasentla
okanye gcwalisa iDilesi yakho yePosi, i-Arhente yePosi
okanye Enye iYunithi eNganeno (ukuba ikhona) (umzekelo i-ID ye-Postnet Suite)
IPosi
PO Box or Private Bag
EnyE iNombolo yeNkonzo eKhathekileyo yePosi(Xela)
IKhowudi yeLizwe
IKhowudi yePosi

IiNkcukacha zeziKhalazo:

Uhlobo lwerhafu:
IRhafu yeNgeniso yobuQu; iRhafu yeNgeniso yeQumrhu; i-VAT; iMpahla;
I-PAYE/SDL/UIF; iTrasti; IRhafu yeMpahla engena ngaPhakathi okanye Enye
UHlobo lweSikhalazo: Ukuziphatha/Uluvo; Inkonzo; Ulawulo;
Yenkqubo okanye Okunye

Nceda uye ku-www.taxombud.gov.za/make-a-complaint.html
ukudawunloda ifom okanye sithumelele i-imeyile ku
complaints@taxombud.gov.za or visit us at our offices.

USIJONGA NJANI KWAKHONA UMSOMBULULI WEZIKHALAZO ZERHAFU ISIKHALAZO?

UMsombululi weziKhalazo zeRhafu unokumisela ukuba ukujonga kwakhona kuza kwenziwa njani na, kodwa ngexa esenza imisebenzi yakhe, kufuneka ajonge kwakhona isikhalazo kwaye ukuba kukho imfuneko, asisombulule ngolamlo noxolelaniso. UMsombululi weziKhalazo zeRhafu kufuneka kwakhona asebenze ngokuzimeleyo kwaye alandele iinkqubo ezisesikweni, ezifanelekileyo nezingabizi kakhulu ekusombululeni isikhalazo.

KWENZEKA NTONI UKUBA ANDONELISEKANGA SISIPHUMO?

Ukuba ngaba umhlawuli werhafu akonelisekanga ngesiphumo senkqubo eyenziwe nguMsombululi weziKhalazo zeRhafu, umhlawuli werhafu unokulandela enye indlela efumanekayo kuye.

KWENZEKA NTONI UKUBA I-SARS AYISAMKELI ISINDULULO SOMSOMBULULI WEZIKHALAZO ZERHAFU?

Iziphakamiso zoMsombululi weziKhalazo zeRhafu azimbopheleli umhlawuli werhafu okanye i-SARS, izizathu zeso sigqibo kufuneka zingeniswe kuMsombululi weziKhalazo zeRhafu kwiintsuku ezingama-30 zolwaziso lweziphakamiso kwaye zingaqukwa nguMsombululi weziKhalazo zeRhafu kwingxelo yoMphathiswa okanye yoMkomishinala phantsi kwamacandelo 19.

IMIBUZO EBUZWA RHOQO

UYINI UMJAMELI?

UMsombululi weziKhalazo ligosa elizimeleyo nelingathathi cala elisebenza ngezikhalazo ngokubhekisele kumbutho okanye i-arhente.

YINTONI UMSOMBULULI WEZIKHALAZO ZERHAFU?

UMsombululi weziKhalazo zeRhafu ligosa elizimeleyo nelingathathi cala elisebenza ngezikhalazo zabahlawuli berhafu kwiNkonzo yeRhafu yoMzantsi Afrika.

YINTONI I-OFIGI YOMSOMBULULI WEZIKHALAZO ZERHAFU?

I-Ofisi yoMsombululi weziKhalazo zeRhafu liziko elixhasa uMsombululi weziKhalazo zeRhafu ekuzalisekeni igunya.

NGUBANI OWONGAMELE I-OFIGI?

UMsombululi weziKhalazo zeRhafu yiJaji edla umhlalaphantsi u-Bernard Ngoepe, owonyulwe nguMphathiswa wezemali ithuba leminyaka emithathu eliqala kowoku-1 ku-Okthobha ka-2013, eyongezwe ngeminye iminyaka emithathu ngo-Okthobha ka-2016.

UNXULUMANO LWETHU NE-SARS

I-Ofisi yethu izimele kwaye isebenza ngokwahlukileyo kwi-SARS.

1. Yintoni enokwenziwa nguMsombululi weziKhalazo zeRhafu?

UmThetho woLawulo lweRhafu ugunyazisa uMsombululi weziKhalazo zeRhafu ukuba:

- Ajonge kwakhona kwaye, ukuba kukho imfuneko, asombulule ngolamlo noxolelwaniso;
- Asebenze ngokuzimeleyo ekusombululeni isikhalazo;
- Anike ulwazi kumhlawuli werhafu malunga negunya loMsombululi weziKhalazo zeRhafu kunye neenkqubo zokulandela isikhalazo;
- Ukulungiselela ufikelelo lwabahlawuli berhafu kwiindlela zokusonjululwa kwezikhalazo ezikwi-SARS ukuba zisonjululwe;
- Ukuchonga kunye nokujonga kwakhona imiba evelayo eneempembelelo ezimbi kubahlawuli berhafu;
- Ukwenza izindululo kwi-SARS ekubeni sisonjululwa njani isikhalazo.

Le miba inokhba malunga nenkonzo ye-SARS okanye amagatya enkqubo okanye olawulo omThetho weRhafu.

UMsombululi weziKhalazo zeRhafu unegunya lokumisela, ngokuzimeleyo kwi-SARS, ukuba ukujongwa kwakhona kuzakuqhutywa njani kunye noku-ba ingaba ukujongwa kwakhona kunokupheliswa na phambi kokuba kugqitywe.

UMsombululi weziKhalazo zeRhafu unokujonga kwakhona kuphela isicelo ukuba umceli ugqibe zonke iindlela zokusombulula izikhalazo ezikhoyo kwi-SARS, ngaphandle kokuba kukho iimeko ezinyanzelisayo zokungenzi njalo.

Ukugqiba iindlela zezikhalazo ezikhoyo, umhlawuli werhafu kufuneka abe ufake isikhalazo kwi-Ofisi yoLawulo lweziKhalazo ye-SARS.





2. Zeziphi ezi meko zinyanzelisayo?

ICandelo le-18(5) lomThetho woLawulo lweRhafu lixela le miba ilandelayo uMsombululi weziKhalazo zeRhafu ekufuneka eyithathele ingqalelo xa emisela ukuba imeko inokuba “iyanyanzelisa”:

- isicelo siphakamisa imiba yenkqubo xa iyonke
- ukusebenzisa zonke iindlela zokusombulula izikhalazo kuya kubangela ubunzima obungafanelekanga kumceli
- ukugqiba iindlela zokusombulula izikhalazo kunokungavezi iziphumo kwithuba lexesha elithile lexesha elo uMsombululi weziKhalazo zeRhafu alithatha ngokuba lifanelekile.

UMsombululi weziKhalazo zeRhafu kufuneka azise umceli ngeziphumo zokujonga kwakhona okanye nawaphi na amanyathelo athathiweyo ukuphendula kwisicelo, ngexesha kunye nendlela ekhethwe nguMsombululi weziKhalazo zeRhafu.



3. Ingaba kukho nayiphi na imida kwizinto anokusebenza ngazo uMsombululi weziKhalazo zeRhafu?

Ewe, kukho imida ecacileyo kwiintlobo zezikhalazo uMsombululi weziKhalazo zeRhafu lwezikhalazo anokuzijonga kwakhona okanye angazijongi.

UMsombululi weziKhalazo zeRhafu ngeke ajonge kwakhona:

- Umthetho okanye umgaqo-nkqubo werhafu.
- Umgaqo-nkqubo okanye ukusebenza kwe-SARS okukhoyo jikelele, ngaphandle kokuyokuma ekubeni unxulumene nomcimbi wenkonzo okanye umcimbi wenkqubo okanye wolawulo ovela ekusetyenzisweni kwamagatya omThetho weRhafu yi-SARS;
- Umcimbi oxhomekeke ekukhatyweni okanye kwisibheni phantsi komThetho weRhafu, ngaphandle kwakumcimbi wolawulo onxulumene nokukhatywa okanye isibheni esinjalo;
- Isigqibo senkqubo okanye umcimbi phambi kwenkundla yerhafu.

Nceda uqaphdele ukuba kukho umda omisiweyo ekujongweni kwezikhalazo. UMsombululi weziKhalazo zeRhafu unokungawujongi kwakhona umcimbi ovele ngaphezulu konyaka omnye phambi kosuku olo uMsombululi weziKhalazo zeRhafu wokuqala aqeshwe ngalo, ngaphandle kokuba uMphathiswa ucela uMsombululi weziKhalazo zeRhafu ukuba enze njalo. Njengoko uMsombululi weziKhalazo zeRhafu okhoyo ngoku en- gene e-ofisini ngowoku-1 Oktobha 2013, oku kuthetha ukuba uMsombululi weziKhalazo zeRhafu akanako ukuthathela ingqalelo imicimbi evele phambi kowoku-1 Oktobha 2012 (ngaphandle kokuba ucelwe nguMphathiswa). Nakuba kunjalo uMphathiswa weziMali unike uMsombululi weziKhalazo zeRhafu imvume yokujonga kwakhona imiba evele phambi kwalo mhla.

UZA NJANI KUTHI: OKUBALULEKILEYO KOKUKWENZELA LULA

Umhlawuli werhafu unokuqhagamshelana ne-Ofisi noMsombululi weziKhalzo zeRhafu ngqo okanye ngegosa elisebenza ngerhafu okanye omnye ummeli. Abameli babahlawuli berhafu kufuneka baqinisekise igunya labo lokuma egameni leeklayenti zabo ngegunya lokumela eligcwaliswe ngokupheleleyo.

Umhlawuli werhafu unokufikelela kwiinkonzo ze-Ofisi yoMsombululi weziKhalazo zeRhafu ngezi ndlela zoqhagamshelwano zilandelayo:

NCEDA QHAGAMSHELANA NATHI

Idilesi yesitalato

Menlyn Corner
2nd Floor
87 Frikkie De Beer Street
Menlyn
Pretoria

Umnxeba: 0800 662 837 or +27 12 431 9105

Ifeksi: +27 12 452 5013

Idilesi ye-imeyile: complaints@taxombud.gov.za

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0028

UKUNGATHATHI LUXANDUVA

Ulwazi olunikwe kolu xwebhu lukhuselwe yimithetho yamalungelo awodwa omenzi kwaye ngeke lukhutshelwe, lusasazwe okanye lulungiselelwe naziphi na iinjongo zorhwebo. Ulwazi oluqulethwe kule ncwadi beluchanekile ngexesha lopapasho kodwa ke lunokuba lutshintshile emva koko. Ukuba ngaba kukho nawuphi na amathandabuzo ngokuchaneka okanye ukuba awunayo inguqulelo yamba yale ncwadi nceda uTsalele iZiko lemiNxeba ku-0800 662 837nhokuqinisekisa.

Le ncwadi yeyeenjongo zolwazi kuphela kwaye ayithathwa ngokuba sisingqinisiso somthetho. Ukusetyenziswa kolu lwazi nguye nawuphi na umntu kuya kuba ngokwengqiqo epheleleyo yaloo mntu.

I-Ofisi yeGosa leziKhalazo zeRhafu ayixeli okanye ngokosulela imele, indulule okanye icebise ukuba imveliso okanye iinkonzo ekubhekiselwe kuzo kolu xwebhu azifanelekanga kwiimfuno ezithile zakhe nawuphi na umntu othile. I-Gosa leziKhalazo zeRhafu alamkeli naluphi na uxanduva olungenxa yelahleko, umonakalo, iindleko nenkcitho, enokwehla okanye yenziwe ngokungqalileyo okanye ngokungangqalanga njengesiphumo ngqo okanye ukungaqukwa okuqulethwe kolu xwebhu.

QAPHELA: Ulwazi aluthathi indawo yawo nawuphi na umthetho kwaye abafundi abathandabuzayo ngokuphathelene nawo nawuphi na umba wolwazi oluboniswe kwisikhokelo kufuneka babhekisele kumthetho obandakanyekayo, okanye bafune uluvo olusesikweni kumntu oneziqinisekiso ezifanelekileyo.



Umnxeba: 0800 662 837 or +27 12 431-9105
Ifeksi: +27 12 452-5013
Idilesi ye-imeyile: complaints@taxombud.gov.za
www.taxombud.gov.za