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Izikhhalazo Umhlahlandlela

Silapha ukusiza



ISENDLALO

SIKUNIKA ISIZINDA ESIZIMELE FUTHI ESINGACHEMILE

Njengesakhamizi noma umhlali entandweni yeningi yomthethosisekelo, unamalungelo kanye nokufanele ukwenze uma uxoxisana nabaphathe uhulumeni weNingizimu Afrika. Amanye amalungelo akho achazwe kusahluko se-10 soMthethosisekelo wethu ikakhulukazi owengamele ukuphathwa kukahulumeni.

Phakathi kokunye, udinga: (1) amazing aphezulu enkambiso enhle emsebenzini yowlwazi; (2) ukusetshenziswa kangcono, ngokungabizi kakhulu nangempumelelo kwemithombo; (3) ukuhlinzeka ngosizo olungachemile, olungenzeleli, nolunkulingana; kanye; (4) nokungabi nazimfihlo kanye nokuziphendulela.

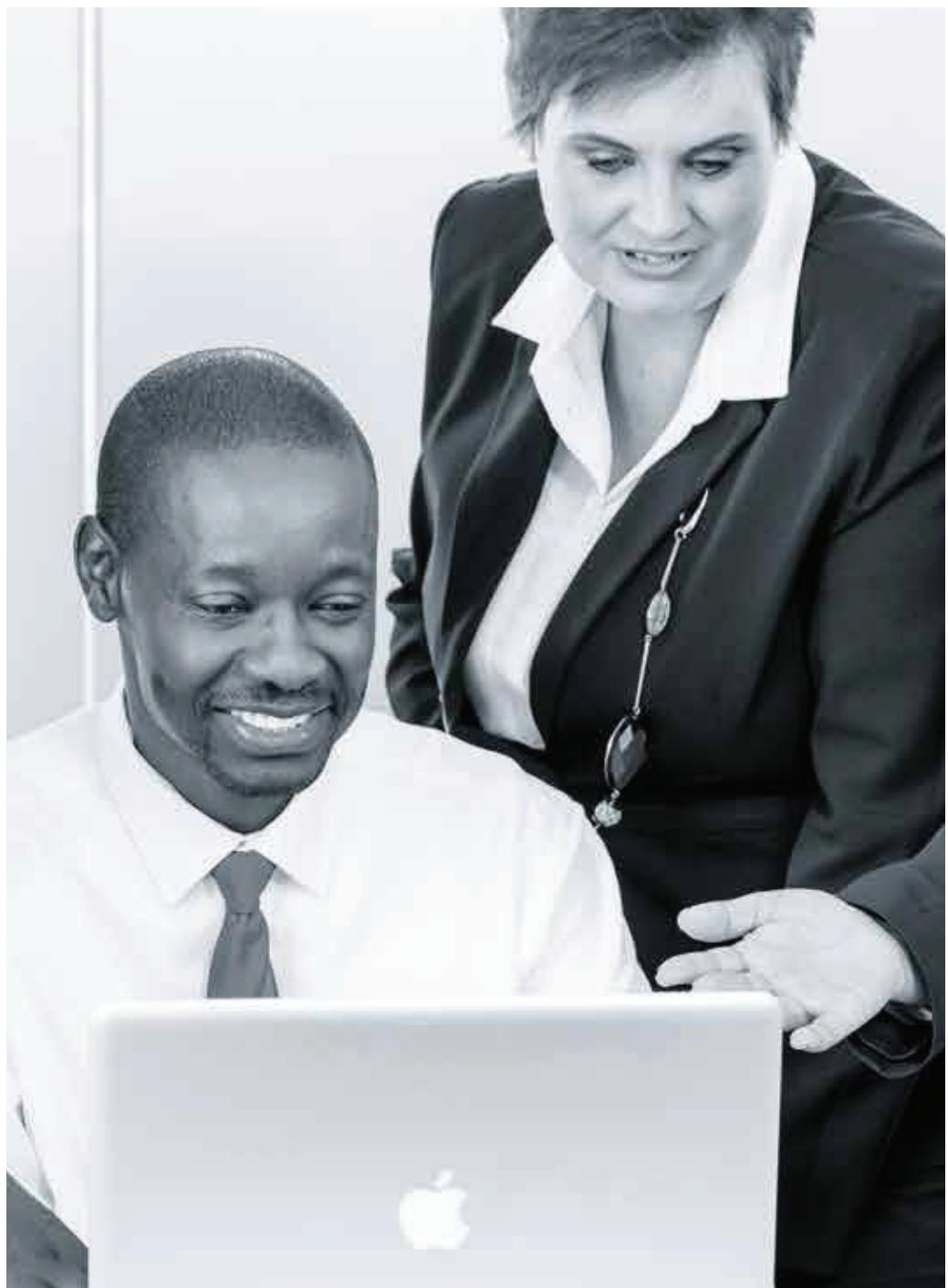
Njenge-ejenti yokuPhathwa Kukahulumeni, uPhiko Lwezentela LwaseNingizimu Afrika (South African Revenue Service) (i-SARS) iboshezelwe ukugunyayza komthethosisekelo. Empeleni. uMthetho Wokuphathwa Kwentela, owenze ukuba kube khona iHhovisi lami, isinyathelo esiqondiswe ekwenzeni okubalulekile komthethosisekelo ukuba kube yiqiniso ekuphathweni kwentela.

IHhovisi lami lihlinzekela wena ngendlela elula nengachemile yokufuna isixazululo ekushayisaneni kosizo, kwenqubo kanye nokuphatha ongungenzeka ukuthi uzamile ukuxazulula wangaphumelela ngokusebenzisa izindlela zakwa-SARS. Sikunika isizinda esizimeleyo futhi esingachemile sokusokuxoxisana ne-SARS.

Inhlosi yale ncwadi ukucacisa indima nezinqubo zeHhovisi loMlamuli Wezikhalazo Zentela. Lokhu kucacisa_ukuthi ubani esimsizayo, sisebenza njani futhi yini esingayenza kanye naleyo esingekwazi ukuyenza ngokokugunyayza kwethu njengendlela yokuthola ukulungisa yabakhokhi bentela. Ukukwenzela lula, le ncwadi iqukethe imibozo ebuzwa njalo kanye nezimpendulo mayelana neHhovisi.

IJaji Bernard Ngoepe

UMLamuli Wezikhalazo Zentela waseNingizimu Afrika
INTSHAYELELO



SINGOBANI: SIZIMELE FUTHI ASICHEMILE

IHhovisi Lomlamuli Wezikhalazo Zentelalasungulwa ngo-Okhthoba ka-2013 ukuba lenze ngcono uhlelo lokuphathwa kwezentela. Kuze kube kungaleso sikhathi, yabe ingekho indlela ezimele yokusiza abakhokhi bentela ababe sebezame zonke izindlela ezijwayelekile zokuxazululwa kwezikhalazo zakwa-SARS.

IHhovisi lethu lisekelwe enqubeni yamazwe omhlaba futhi yakhiwe isuselwa ezinhlelwani zoMlamuli Wezikhalazo Zentela waseCanada, waseMelika nase-United Kingdom.

*IHhovisi lizimele futhi
lisebenza ngokuhlukile ku-SARS.*

UMLamuli Wezikhalazo Zentela uyiJaji eselathatha umhlalaphansi uMnu Bernard Ngoepe, owaqokwa nguNgqongqoshe Wezezimali emqokela isikhathi esiyiminyaka emihlanu kusukela mhla zi-1 Okhthoba 2013. Welekelelwa iSikhulu Ezingumphathi Omkhulu, uMmeli u-Eric Mkhawane, kanye neqembu longcweti kwezomthetho wentela, ukuxazululwa wezikhalazo, ukuxhumana kanye nokuyeleta emphakathini, kokunye



UKUGUNYAZWA KWETHU

Umsebenzi woMlamuli Wezikhalo Zentela ukubukeza nokudingida isikhalo somkhokhintela esimayelana nomsebenzi, inqubo noma udaba Iwezokuphatha oluqubuke ngenxa yokusetshenziswa kwezinhlinzeko zoMthetho Wentela yi-SARS; nokubukeza, ngokucela kukaNgqongqoshe noma ngokwesiphakamiso soMlamuli Wezikhalo Zentela ngokugunyazwa uNgqongqoshe, noma ngoluphi udaba oluqondene nohlelo noluqubukayo oluphathelene nodaba lomsebenzi noma ukusetshenziswa kwezinhlinzeko zalo Mthetho noma izinhlinzeko zenqubo noma zokuphatha zoMthetho wentela.

ISIQUBULO SETHU

Isiqubulo sethu sithi “UkuQinisekisa Ukungenzeleli”.

INTSHISEKELO YETHU

UMlamuli Wezikhalazo Zentela uzibophezele
ekubeni abe ngumgudu ongcono, ozimele, ongachemile
nongenzeleli wabakhokhi bentela.

INHLOSOMBONO YETHU

Inhlosombono yoMlamuli Wezikhalazo Zentela ukuqinisa
ukuthemba kwaBakhokhi Bentela ekuphathweni kwentela.

AMAGUGU ETHU

UKUPHENDULA

Abakhokhi bentela banelungelo lokuthola isizathu
esizwakalayo nesifanele izinqumo nezinyathelo
ezithathiwe.

UKUZIMELA

Ukusebenzeni ngezikhalo zabakhokhi bentela uMlamuli
Wezikhalazo Zentela usebenza ngokuzimele kwi-SARS.

UBUNGCONO

UMlamuli Wezikhalazo Zentela uqinisekisa ukuthi
zonke izikhala zambahokhi bentela zizoxazululwa
ngokushesha nakangcono.

UKUNGENZELELI

UMLamuli Wezikhalazo Zentela usebenza
ngokungenzeleli ngazo zonke izikhathi.

UBUMFIHLO

UMlamuli Wezikhalazo Zentela ugcina konke
ukuxhumana nabakhokhi bentela ngobumfihlo obukhulu
ngaphandle uma egunyazwe ngumkhokhi wentela.



KUNGANI SIKHONA: **UKUKHUTHAZA UKUTHEMBA KOMKHOKHI WENTELA**

Sikhona ukuze silalele wena, mkhokhi wentela, futhi sisebenze noPhiko Lokukhokhwa Kwentela laseNingizimu (i-SARS) ekwenzeni ngcono usizo, kanye nokungezeleli ekuphatheni nangokwenkambiso.

INingizimu Afrika unolunye uhlelo Iwesimanje, olungcono lokuphathwa kwentela emhlabeni. Yize luluhle lolu hlelo, kubalulekile ukuba kubekhona indlela engenzeleli, ezimele nengachemi abakhokhi bentela abayisebenzisayo uma benezikhala zo ezingaxazululiwe ngezindlela eziwayelekile.

IHhovisi loMlamuli Wezikhalazo Zentela lasungulelwa ikakhulukazi ukuba lizimele futhi lingachemi lisungulelwa abakhokhi bentela abebengakwazi ukuxazulula izikhalazo zosizo, zenqubo noma zokuphatha ngokusebenzisa imigudu ejwayelekile yezikhalazo ye-SARS. Ukungachemi kusho ukuthi asimeli i-SARS noma umkhokhi wentela. Kalula nje sibheka amaqiniso esikhala zo esithintekayof uthi, lapho kukhoneka, siphakamise isixazululo. Umsebenzi wethu usekelwe emaqinisweni kuphela, ethethweni ephethe izwe, ekugcineni, kuMthethosisekelo.

OBANI ESIBASIZAYO: ABAKHOKHI BENTELA ABAFUNA USIZO

Njengomgudu wokulungisa wabakhokhi bentela, silwela ukuqinisekisa ukuthi abakhokhi bentela bathola usizo olunolwazi kanye nokuphathwa okuhle okubafanele kwa-SARS.

Ngaphambili kokuya kuMlamuli Wezikhalazo Zentela, abakhokhi bentela bafanele baqinisekise ukuthi basebenzise zonke izindlela zezikhalazo zakwa-SARS ngaphandle uma kunezimo eziphoqayo zokungakwenzi lokho.

Ukudlulisela isikhala kwa-SARS, umkhokhi wentela udinga ukuba aye eHhovisi Lokuphathwa Kwezikhalazo lase-SARS ku-0860 121 216. Uma unganelisekile ngendlela abakwa-SARS abaphathe ngayo isikhala sakho, ungaya eHhovisi Lomlamuli Wezikhalazo Zentela.

Uma isikhala sakho singena ngaphansi kokugunyazwa kwethu, siyokwenza konke okusemandleni ukuthola isixazululo enkingeni yakho.

INDLELA ESISEBENZA NGAYO: UKUQINISEKISA UKUNGENZELELI

Njengomgudu okunika usizo olungachemile, isiqubulo sethu esithi “ukuQinisekisa Ukungenzeleli”. Ukwenza lokhu kusebenze, sibheka amaquiniso esikhala zo ngasinye, hhayi okunye kodwa iqiniso lodwa. Silwela ukuxazulula izikhala zo kungakapheli izinsuku eziyi-15 zokusebenza zokwamukelwa kwazo, futhi sizokwazisa uma isikhala zo sakho singeke sixazululwe ngaleso sikhathi. Kuyo yonke inqubo, sigcina isimo sokungachemi,nokubuka kuwo onke amacala enkinga.

Imizamo yethu yokuxazulula isikhala zo ifaka:

- Ukubuyekeza isikhala zo sakho ukuze kunqunywe ukuthi ingabe singena ngaphansi kokugunyazwa kwethu yini, sizosiphatha kanjani, futhi silungiselele kanjani ukuhlola kokuqala kwesikhala zo sakho.
- Ukuthumela isikhala zo sakho, imibhalo esekelayo, umphumela wophenyo lokuqala kunye/noma izincomo ku-SARS.
- Ukuhlola impendulo yakwa-SARS futhi, lapho kufanele, okunye ukuphenya isikhala zo sakho.
- Ukukuluthumela “umbiko wethu wokuvula icala”, ukufingqa umphumela wesikhala zo sakho, futhi kufanele, ukwenza.

Izincomo zethu azibopheleli umkhokhinta noma u-SARS; kodwa uma zingamukelwa umkhokhinta noma u-SARS, izizathu zaleso sinquomo kumele zihlinzekwe uMlamuli Wezikhalazo Zentela ezinsukwini ezingama-30 kukhishwe isaziso sezincomo futhi zingase zididiyelwe embikweni kaMlamuli Wezikhalazo Zentela oqondiswa kuNgqongqoshe noma kuKhomishana ngaphansi kwasigaba 19.

UKUBOSHEZELWA KWETHU: EBUMFIHLWENI

IHhovisi loMlamuli Wezikhalazo Zentela linesibopho somthetho sokuba livikele ulwazi lomkhokhi wentela futhi bonke abasebenzi bethu basayinda isiFungo Sobumfihlo.

Lezi zidingo zobumfihlo zibekwe kuSahluko sama-21(2) soMthetho Wokuphathwa Kwezentela. UMlamu Wezikhalazo Zentela kanye nanoma ubani omunye umuntu owenza izinto egameni lakhe akakwazi ukudalula ulwazi nanoma iluphi olutholwe nguye okanye egameni lakhe uMlamuli Wezikhalazo Zentela, noma olulungiswe olwazini olutholwe nguye noma egameni lakhe uMlamuli Wezentela, ku-SARS, ngaphandle uma ludingeka ukwenza imisebenzi yayo ngokoMthetho.

UMthetho ubeka ukuthi i-SARS ifanele ivumele uMlamuli Wezikhalazo Zentela ukuba afinyelele olwazini olumayelana namandla kanye nemisebenzi yoMlamuli Wezikhalazo Zentela.

USIFAKA KANJANI ISIKHALAZO?

Ngezansi inqubo yokufaka isikhalaizo.

- Ukuthola ifomu lezikhalazo, zakashela iHhovisi Lomlamuli Wezikhalazo Zentela noma xhumana neHhovisi lakhe ngocingo, ifeksi noma i-imayili ukuyocela ikopi yefomu lezikhalazo. Ifomu liyatholakala futhi nakuwebhusayithi yethu.
- Gcwalisa ifomuu. Thatha isikhathi ufunde lonke ifomu futhi uthole lonke ulwazi oludingekayo ngaphambili kokuba uligcwalise. Sicela ubhale phansi isimo okuyisona sona osikhalazelayo sakho ngendlela elandelelanayo. Faka yonke imibhalo esekelayo ebalulekile esikhalaizweni. Qlinisekisa ukuthi ifomu ligcwaliswe ngokuphelele. Bhala phansi izinombolo zereferensi ezivela kwa-SARS noma, umba sisiwe egatsheni lakwa-SARS, shono igama legatsha, usuku kanye nomuntu osise kuye isikhalaizo.
- Onke amafomu ezikhalaizo awasayindwe futhi afakwe usuku. Uma amafomu engakuvumeli ukuba ubeke isikhalaizo sakho ngokuphelele, sebenzisa ielinye ikhasi ozolifaka efomini lakho lesikhalaizo. IHhovisi loMlamuli Wezikhalazo Zentela alizukwamukela amafomu angasayindiwe. Abamele abakhokhi bentela bafanele baqinisekise ukugunyazwa kwabo ukuba benze izinto bezenza egameni lamaklayenti abo ngokusebenzisa amandla ommeli agcwaliswe ngokuphelele. Uma bungekho ubufakazi obanele bokusekela isikhalaizo sakho, udaba lungavalwa. Kodwa-ke, siyoqala ngokuba sikunike ithuba lokusekela isikhalaizo sakhop noma lokunika ubufakazi obudingekayo.

UKWETHULWA NGESIKHATHI

Sicela ufake isikhalaizo sakho eHhovisi loMlamuli Wezikhalazo Zentela kusenesikhathi esifanele ngemuva kokuba abakwa-SARS beqedile ukubukeza isikhalaizo.

Uma selitholakele ifomu lakho lesikhalaizo, uMlamuli Wezikhalazo Zentela uzobe esesiphenya bese enquma ukuthi sizosetshenzwa kanjani uma singena ngaphansi kokugunyazwa kwethu, ngale kwalokho sozokweluleka ngezinye izindlela zokuxazulula.

Uma bungekho ubufakazi obanele obusekela isikhalaizo sakho, udaba lungavalwa. Kodwa-ke, siyoqala ngokuba sikunike ithuba lokusekela isikhalaizo sakhop noma lokunika ubufakazi obudingekayo.

UMA UFAKA ISIKHALAZO

*qinisekisa ukuthi unalolu lwazi olubalulekile
olufakwe ohlwini olulandelayo*

Imininingwane Yokuxhumana:

Izinombolo zocingo lwaseKhaya
Iziznombolo Zikamakhalekhukhwini
Izinombolo Zefeksi
Izinombolo zocingo Iwasemsebenzini
Ikheli Le-imeyili

Ikheli Lendawo:

Inombolo Yeyunithi Yendlu (ukuba ikhona)
Inombolo Yomgwaqo
Igama lomgwaqo noma Lepulazi
Idolobhana/Isigodi
Idolobhakazi/idolobha
Ikhodi Yeposi
Ikhwudi Yezwe (u-ZA - eNingizimu Afrika)

IMininingwane Yekheli Leposi:

Faka uphawula u "X" uma kufana okungenhla
noma gcwalisa iKheli Leposi, i-Ejensi Yeposi
noma Enye lyunithi Encane (uma ikhona) (isib. i-ID ye-Postnet Suite)
IPosi
PO Box or Private Bag
Enye Inombolo Yosizo LwePosi (isho)
Ikhodi Yezwe
Ikhodi Yeposi

Imininingwane YesikhalaZo:

Uhlolo Iwentela:
Intela Yemali Engenayo Yomuntu; Intea Yemali Enfgenayo Yezinkampani; i-VAT; Eyem-pahla;
I-PAYE/SDL/UIF; Ithrasti; Intela Yempahla Engena Ngaphakathi Ezweni noma Enye
Uhlolo LwesikhalaZo:
Ukuziphatha/Uluvo; Usizo; Ukwengamela; Izinqubo noma Okunye
Sicela uvakashela ku www.taxombud.gov.za/make-a-complaint.html
ukudaniloda ifomu noma ukusithumelela i-imeyile ku-complaints@taxombud.gov.za noma vakashela amahhovivi ethu

USIBUYEKEZA KANJI UMLAMULI WEZIKHALAZO ZENTELA ISIKHALAZO?

UMLamuli Wezikhalazo Zentela anganquma ukuthi ukubuyekezwa kuzokwenziwa kanjani, kodwa ngenkathi enza imisebenzi yakhe, ufanele abuyekeze isikhala zo futhi uma kunesidingo, axazulule ngokusebenzi ukulamula noma ukubuyisan. UMLamuli Wesikkhalazo Zentela ufanele asebenze ngokuzimele futhi alandele izinqubo ezsithethweni, ezingenzeleli futhi nezingabizi kakhulu ekuxazululeni isikhala zo.

KWENZEKANI UMA NGINGANELISEKILE NGOMPHUMELA

Uma umkhokhi wentela enganelisekile ngomphumela wenqubo esetshenziswe nguMlamuli Wezikhalazo Zentela, umkhokhi wentela angaya kunoma iyiphi indawo yosizo ekhona kuye.

KWENZEKANI UMA ABAKWA-SARS BENGASAMUKELI ISINCOMO SOMLAMULI WEZIKHALAZO ZENTELA?

Izincomo zikaMlamuli Wezikhalazo Zentela azibopheleli umkhokhintela noma u-SARS, kodwa uma zingamukelwa umkhokhintela noma u-SARS, izizathu zaleso sinquomo kumele zihlinzekwe uMlamuli Wezikhalazo Zentela ezinsukwini ezingama-30 kukhishwe isaziso sezincomo futhi zingase zididiyelwe embikweni kaMlamuli Wezikhalazo Zentela oqondiswa kuNgqongqoshe noma kuKhomishana ngaphansi kwasigaba 19.

IMIBUZO EBUZWA NJALO

UBANI UMLAMULI WEZIKHALAZO?

Umlamuli Wezikhalazo isikhulu esizimele nesingachemile esisebenza ngezikhalazo eziqondiswe enhlanganweni noma ku-ejensi.

UBANI UMLAMULI WEZIKHALAZO ZENTELA?

Umlamuli Wezikhalazo Zentela isikhulu esizimele nesingachemile esisebenza ngezikhalazo zabakhokhi bentela eziqondiswe oPhikweni Lokukhokhwa Kwentela LaseNingizimu Afika.

LIYINI IHHOVISI LOMLAMULI WEZIKHALAZO ZENTELA?

Ihhovisi loMlamuli Wezikhalazo Zentela isikhungo esisekela uMlamuli Wezikhalazo Zentela ekufezeni ukunyazwa kwakhe.

UBANI OPHETHE IHHOVISI LOMLAMULI WEZIKHALAZO ZENTELA?

Izincomo zikaMlamuli Wezikhalazo Zentela azibopheleli umkhokhntela noma u-SARS, kodwa uma zingamukelwa umkhokhntela noma u-SARS, izizathu zaleso sinquomo kumele zihlinzekwe uMlamuli Wezikhalazo Zentela ezinsukwini ezingama-30 kukhishwe isaziso sezincomo futhi zingase zididiyelwe embikweni kaMlamuli Wezikhalazo Zentela oqondiswa kuNgqongqoshe noma kuKhomishana ngaphansi kwesigaba 19.

UKUXHUMANA KWETHU NABAKWA-SARS

Ihhovisi lethu lizimele futhi lisebenza ngokwehlukile kwabakwa-SARS.

1. Yini engenziwa nguMlamuli Wezikhalazo zentela?

UMthetho Wokuphathwa Kwentela ugunityaza uMlamuli Wezikhalazo Zentela ukuba:

- Abuyekeze isikhalaizo futhi, uma kunesidingo, axazulule ngokulamula noma ngokubuyisana.
- Asebenze ngokuzimele ekuxazululen i isikhalaizo.
- Anike ulwazi umkhokhi wentela olumayelana nokugunyazwa koMlamuli Wezikhalazo Zentela kanye nezinquo ezilandelwayo ukufaka isikhalaizo.
- Ukulungiselela ukufinyeleleka kwabakhokhi bentela ezindleleni zokuxazululwa kwezikhalazo ezitholakala ngaphakathi kwa-SARS.
- Ukuphawula kanye nokubuyekeza uhlelo kanye nemidanti evelayo enemithelela engemihle kubakhokhi bentela.
- Ukwenza izincomo kwabakwa-SARS ngokuthi isikhalaizo singaxazululwa kanjani.

Le midanti ingahle ibe ngabakwa-SARS noma ngemibandela yenkambiso noma yokuphathwa koMthetho Wentela.

UMLamuli Wezikhalazo Zentela unegunya lokunquma, ngokuzimele kwabakwa-SARS, ukuthi ukubuyekeza kuzokwenziwa kanjani futhi ukubuyekeza ingabe kufanele kupheliswe ngaphambili kokuba kuqedwe.

UMLamuli Wezikhalazo Zentela angabuyekeza kuphela isicelo uma umfakisicelo esesebenzise zonke izindlela ezikhona zokuxazulula isikhalaizo zakwa-SARS, ngaphandle uma kunezimo eziphoqayo zokungenzi njalo.

Ukusebenzisa izindlela zezikhalazo ezikhona, umkhokhi wentela ufanele afake isikhalaizo eHhovisi Lokuphathwa Kwezikhalazo lakwa-SARS.



2. Iziphi lezi zimo eziphoqayo?

ISahluko se-18(5) soMthetho Wokuphathwa Kwentela ubeka la maphuzu alandelayo uMlamuli Wezikhalazo Zentela azowabheka uma enquma ukuthi ingabe izimo “eziphoqayo”:

- isicelo sibeka imidanti yohlelo.
- ukusebenzisa zonke izindlela zokuxazulula izikhala zo kuzodala ubunzima obungadingeki kumfakisicelo.
- ukusebenzisa izindlela zokuxazulula izikhala zo kungenzeka ukuba kungabi nomphumela ngesikhathi uMlamuli Wezikhalazo Zentela asithatha ngokuthi sifanele.

UMLamuli Wezikhalazo Zentela ufanele azise umfakisicelo ngemiphumelo yokubuyekezwa noma nganoma ngaziphi izinyathelo ezithathiwe ukusabela esicelweni sakhe, ngesikhathi futhi nangendlela ekhethwe nguMlamuli Wezikhalazo Zentela.



3. Ingabe kukhona nanoma imiphi imikhawulo kulokho uMlamuli Wezikhalazo Zentela?

Yebo, kukhona imikhawulo ecacile ezinhlotsheni zezikhalazo uMlamuli Wezikhalazo Zentela angazibuyekeza noma angeke azibuyekeza:

- UMthethonqubo noma inqubomgomo yentela.
- Inqubomgomo noma inkambiso jikelele yakwa-SARS, ngaphandle ekufikeni ekutheni ihlobene nodaba losizo noma nodaba lokuphatha noma lwenkambiso oluvela ekusetshenzisweni kwemibandela yoMthetho Wentela abakwa-SARS.
- Udaba olungenqatshwa noma lukhalazelwe ngokoMthetho Wentela, ngaphandle komdanti wokuphathwa okumayelana nokuphikiswa noma ukukhalaza okufana nalokhu.
- Isinqumo senqubo noma sodaba oluphambili kwenkantolo yentela.

Yazi ukuthi kukhona imikhawulo yesikhathi ekubhekweni kwezikhalazo. UMLamuli Wezikhalazo Zentela angeke abuyekeza udaba oluvele esikhathini esingaphezulu konyaka owodwa phambili kosuku uMamuli Wezikhalazo Zentela wokuqala aqokwa ngalo, ngaphandle uma uNgqongqoshe ecela uMlamuli Wezikhalazo Zentela ukuba enze kanjalo. Njengoba uMlamuli Wezikhalazo Zentela wamanje athatha ihhovisi mhla zi-1 Okhthoba 2013, lokhu okusho ukuthi uMlamuli wezikhalazo Zentela akakwazi ukubhekeka;a imidanti eyavela ngaphambili komhla zi-1 Okhthoba 2012 (ngaphandle uma ecelwe nguNgqongqoshe). Yize kunjalo uNgqongqoshe Wezezimali unike uMlamuli Wezikhalazo Zentela imvume yokubuyekeza imidanti evele ngaphambili kwalolu suku.

UZA KANJANI KITHI: OKUBALULEKILE KOKUKWENZELA LULA

Umkhokhi wentela angaxhumana neHhovisi Lomlamuli Wezikhalazo Zentela ngqo noma ngokusebenza isikhulu esisebenza ngentela noma omunye umeli. Abameli babakhokhi bentela bafanele baqinisekise ukugunyazwa kwabo ukuba benze egameni leklayenti yabo ngokukhombisa ukugunyazwa kommele okugcwaliswe ngokuphelele.

Umkhokhi wentela angafinyeleleka kuzinsizo zeHhovisi Lomlamuli Wezikhalazo Zentela ngalezi zindlela zokuxhumana ezilandelayo:

SICELA UXHUMANE NATHI

Ikheli lendawo

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

Ucingo: 0800 662 837 or +27 12 431 9105

Ifeksi: +27 12 452 5013

Ikheli le-imeyili: complaints@taxombud.gov.za
www.taxombud.gov.za

Ikheli leposi

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Hatfield
0028

UKUNGAZIBOPHEZELI

Ulwazi olunikwe ko mbhalo uvikelwe imithetho yamalungelo esebeenzayo yomenzi futhi aluvunyelwe ukuba lukopishwe, lusatshalaliswe, noma lulungiselwe nanoma iziphi izinhloso zokuhweba. Ulwazi olukethwe kule ncwajana belufanele ngesikhathi sokushicilelwa kodwa lungeke lwaguqulwa ngokuzithandela. Uma kukhona nananoma ikuphi ukungabaza ngokufaneleka noma uma ungenako ukushicilelwa kwakamuva kwale ncwajana sicela uShayele isiKhungo Sokuxhumana Kwezincingo ku-0800 662 837 ukuze uqinisekise.

Le ncwajana yenzelwe izinhloso zokusabalalisa ulwazi kuphela futhi ayithathwa njengokubukwa kukho komthetho. Ukusetshenziswa kwalolu lwazi yinoma imuphi omunye umuntu kuyoba ngokuthanda kwaloyo muntu kuphela.

IHhovisi IoMlamuli Wezikhalazo Zentela elethuli ngokusho noma ngokwenzaizincomo noma liphakamise imikhiqizo okukhulunywe ngayo kulo mbhalo ukuthi ifanele izidingo zanoma imuphi umuntu othile. UMIlamuli Wezikhalazo Zentela akamukeli nananoma iliphi icala ngenxa yokulahlekelwa, yokonakalelwa, yezindleko nokubiza okuhlangahlangatshezwia noma okuhlangatsheziwe ngokuqondile noma ngokungaqondile ngenxa yanoma iliphi iphutha noma ukushiywa ngaphandle okukulo mbhalo.

QAPHELA: Lolu lwazi aluyithathi indawo yanoma iliphi iqogomthetho futhi abafundi abanokungabaza okumaqondana nanoma iluphi ulwazi olusemhlahalndleleni bafanele baqondise kwiqogomthetho elifanele, noma bafune umbono osemthethweni kumuntu oqinisekisekisiwe ngemfanelo.



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