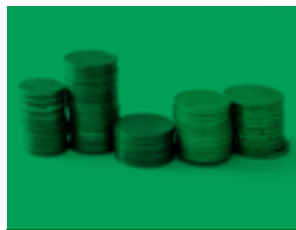
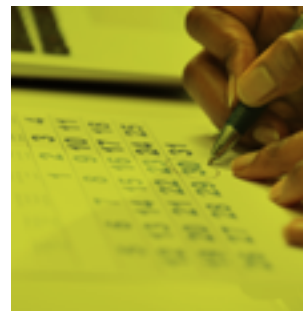
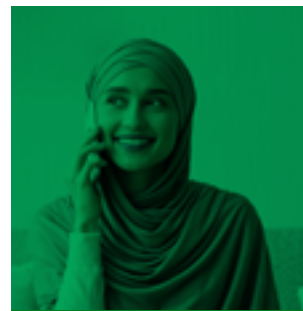


Mulavisisi wa Swivilelo swa Xibalo

**NHLENGETO
WA TIMFANELO TA
VAHAKELAXIBALO,
MIKATEKO YA
XIPALAMENDE NA
SWIBOHO
2022**



VUNDZENI

MANGHENELO	2
A. TIMFANELO NA MIKATEKO YA XIPALAMENDE TANIHI MUHAKELAXIBALO	4
1. U NA MFANELO YO FIKELELA VUXOKOXOKO	4
2. U NA MFANELO YA XIPALAMENDE YO KUMA VUKORHOKERI BYA NKOKA NA HI NKARHI KU SUKA EKA SARS	6
3. U NA MFANELO YA SISITEME YA XIBALO LEYINENE, LEYI NGA VOYAMELANGIKI ETLHELO RIN'WE NO LULAMA	7
4. A WU FANELANGI KU HAKELA KU TLULA NTSENGO LOWU LULAMEKE WA XIBALO LOWU KOLOTIWAKA SARS	8
5. MFANELO YA WENA YA XIHUNDLA	9
6. MFANELO YO VA NA VUYIMERI	10
7. U NA NKATEKO WA XIPALAMENDE WA HETISEKO	11
8. U NA NKATEKO WA XIPALAMENDE WO ENDLA SWIKOMBELO SWIN'WANA/ SWIRINGANYETO/NO ENDLA SWIKOMBELO EKA SARS	12
9. U NA MFANELO WA XIPALAMENDE WO VILELA HANDLE KO CHAVA KU TSHIKELERIWA	13
10. U NA MFANELO WO KANETA/TLHONTLHA NHLAHLUVO/SWIBOHO	14
B. SWIBOHO SWA WENA TANIHI MUHAKELAXIBALO	15
MAHETELELO	17

MANGHENELO

Xiyimo xa Mulavisisi wa Swivilelo swa Xibalo xi tumbuluxiwile ku “... endla ndzinganiso exikarhi ka matimba ma SARS na mitirho na swiboho swa muhakelaxibalo”.¹ Hi ku fambisana na xikongomelo, xitsariwa lexi xi lava ku nyika vuxokoxoko eka vahakelaxibalo mayelana na leswi timfanelo, mikateko ya xipalamende na swiboho swa vona swi nga xiswona hi ku xakelana na timhaka ta vona ta xibalo na mimbhurisano na Vukorhokeri bya Xibalo bya Afrika-Dzonga (SARS) na Hofisi ya Mulavisisi wa Swivilelo swa Xibalo.

Lowu a hi “Nxaxamelo wa Timfanelo” lowu sindzisekaka kambe i nhlengeleto wa milawu leyi nga kona eka switsariwa swo hambanahambana, ku katsa na Vumbiwa, nawu wa xibalo na switsariwa swin’wana swa mfumo. Timfanelo na mikateko ya xipalamende yin’wana leyi ku vuriwaka hi yona laha yi nga faneriwa hi swiwelo naswona yi nga pimeriwa eka xiyimo lexi pfumeleriwaka hi nawu.

Xitsariwa lexi xi katsa tirheferense eka swiyenge swo karhi swa Nawu wa 28 wa Vulawuri bya Xibalo wa 2011 (TAA) naswona Milawu² leyi hlamuselaka timfanelo leti na mikateko ya xipalamende, ku katsa na nkomiso wa leswi timfanelo leti ti nga xiswona.³ Swiyenge leswi faneleke swi hlamuseriwile eka tinotsi ta le hansi ku endla rheferense yo olova. U komberiswa ku tsundzuka leswaku lexi a xi kongomisiwanga ku va nongoloko lowu katsaka hinkwaswo kambe ku va rheferense ya xihatla eka swiyenge leswi nga swa nkoka swinene hi ku seketeriwa hi mitokoto ya OTO.

1. Memorandamu yo Hlamusela eka Nawumbisi Ndzhundzhuluxo wa Milawu ya Xibalo, 2011, leyi humesiweke hi Vutameri bya Timali ta Tiko hi ti 27 Sunguti 2012.
2. Milawu ya Xintshuxo xa Nkwetlembetano leyi fumaka endlelo emahlweni ka Bodo ya Xibalo kumbe leyi Ndlandlamuxiweke hi Khoto ya Xibalo ehansi ka TAA, GN550 eka GG37819 ya ti 11 Mawuwani 2014.
3. Xiyenge xa 2 xa TAA.

Xitsariwa lexi a sivi, teki ndhawu kumbe ku tlula nawu wun'wana na wun'wana, milawu ya nawu wa ntolovelo kumbe maendlelo lama xakelanaka na vulawuri bya xibalo naswona vahakelaxibalo va tsundzuxiwa ku lava mpfuneto lowu nga na ntokoto ku va pfuna loko vo tshuka va lava ku sindzisa timfanelo ta vona. Swi tekeriwa enhlokweni leswaku hi mikarhi yo tala nsindziso wa timfanelo ta un'wana ti lava xiendlo xo durha xa khoto.

A. TIMFANELO NA MIKATEKO YA XIPALAMENDE TANIHI MUHAKELAXIBALO

1. U na mfanelo ya mfikelelo wa vuxokoxoko

- U na mfanelo yo tiva leswi u faneleke ku swi endla ku landzelela milawu ya xibalo.
- U na nkateko wa xipalamende wo kuma vuxokoxoko lebyi SARS yi nga na byona lebyi xakelanaka na timhaka ta wena ta xibalo, ku ri karhi ku tekeriwa enhlokweni leswaku swikombelo swin'wana swa vuxokoxoko swi lava xikombelo ehansi ka Nawu wa Ntlakuso wa Mfikelelo wa Vuxokoxoko naswona SARS yi nga ala xikombelo loko xi xakelana na vuxokoxoko bya xihundla bya SARS.⁴
- U na mfanelo yo tivisiwa mayelana na swiboho swa SARS no kuma tihlamuselo to twala ta swiboho leswi kumbe mivuyelo ku ri karhi ku tekeriwa enhlokweni leswaku mhaka yin'wana na yin'wana leyi yelanaka na swiboho swa SARS yi nga lava swikombelo ehansi ka Nawu wa Ntlakuso wa Vulawuri bya Vululami.⁵

-

4. Xiyenge xa 7 xa Vumbiwa ra Rhiphabuliki ra Afrika-Dzonga; Swiyenge swa 25(1), 42(1), 42, 48, 60(2), 61(1) na (4), 65, 73, 96, 106(5), 131, 162, 163(5), 164(6), 165, 172(1), 214(1) swa TAA; ku katsa na Nawu wa 6 na Nawu wa 7.
5. Swiyenge swa 68 na 73 swa TAA na Nawu wa 2 wa Ntlakuso wa Mfikelelo wa Vuxokoxoko wa 2000.

-
- U na nkateko wa xipalamende wo kuma vuxokoxoko byo helela no lulama mayelana na vukorhokeri lebyi nyikiweke hi SARS na Mulavisisi wa Swivilelo swa Xibalo lebyi endliweke byi va kona hi ku tirhisa swihlovo swo hambanahambana ku katsa na tiwebusayiti leti faneleke, tihofisi ta marhavi na contact centers.⁶
 - U nkateko wa xipalamende wo byeriwa mpimo wa laha na nkoka wa vukorhokeri wu faneleke ku va kona.⁷

6. Xiyenge xa 33 xa Vumbiwa hlava kun'we na Nawu wa 3 wa Ntlakuso wa Vulawuri bya Vululami wa 2000.

7. Nawu wa vuntlhanu wa Batho Pele tanihileswi wu nga xiswona eka Mpfapfarhuto wa Pholisi eka Cinco wa Mphakelo wa Vukorhokeri bya Mfumo GG 18340, Xitiviso 1459 xa 1997; Chatara ya Vukorhokeri - sars.gov.za

2. U na nkateko wa xipalamende wo kuma vukorhokeri bya nkoka na hi nkarhi ku suka eka SARS⁸

U na nkateko wa xipalamende wo kuma mpfuneto wa xihatla, xichavo na xiphurofexinali eka matirhelo ma wena na SARS, wo ku vulavuriwa na wena hi ndlela leyi u nga ta yi tsundzuka, kuma mimbhurisano yo twala no twisiseka hi ku olova ku suka eka SARS, no mangala vukorhokeri lebyi nga ringanelangiki.

Swin'wana swa swikombelo swo koteka, xikombiso, vahakelaxibalo va fanele va:

- Tivisiwa loko u hlawuleriwile oditi kumbe ntiyisiso;
- Tivisiwa leswintshwa hi mayelana na ku humelela ka oditi yaleyo;
- Tivisiwa hi mbuyelo wa nkaneto eka 60 wa masiku endzhaku ka rhumelo wa nkaneto lowu nga enawini eka SARS; na
- Tivisiwa eka 30 wa masiku endzhaku ko vika aphili leyi nga enawini loko nkaneto wu fanerile xintshuxo xa nkwetlembetano xa le tlhelo.

8. Xiyenge xa 195(1)(d) xa Vumbiwa, swiyenge swa 22, 23, 25(5),114, 115(1), 131, 166, 187(1), 256(2) swa TAA, Nawu wa 9, Nawu wa 13(1), ku katsa na milawu ya vumune na vunkombo ya Batho Pele tanihileswi swi nga xiswona eka Mpfapfarhuto wa Pholisi eka Cinco wa Mphakelo wa Vukorhokeri GG 18340, Xitiviso xa 1459 xa 1997.

3. U na mfanelo ya sisiteme ya xibalo leyinene, leyi nga voyamelangiki ethelo rin'we no lulama⁹

- I mfanelo ya wena yo va na swipimelo swa nawu wa xibalo leswi tirhisiwaka hi ndlela yo fana, yo lulama no kongoma mhaka. Xipimelo xin'wana na xin'wana eka timfanelo ta muhakelaxibalo eka xitsariwa lexi, xi nga pfumeleriwa ntsena loko swipimelo swo karhi swa xinawu swi pfumelela. Mutirhi wa SARS loyi a endlaka swiboho eka timhaka ta wena ta xibalo u fanele ku endla tano handle ka ntlimbo wa ntsakelo leswi nga fikelerisaka eka mboyamelatlhelorin'we.
- U na nkateko wa xipalamende wo fikelela khoto kumbe foramu yin'wana na yin'wana leyi nga na matimba mo endla swiboho swa xinawu leswi faneleke ku sindzisa timfanelo na mikateko ya xipalamende ya wena.
- Muhakelaxibalo, xikombiso va na nkateko wa xipalamende wo:
 - Endla xiendlo xin'wana na xin'wana xa vulawuri hi SARS, lexi khumbhaka timfanelo ta wena, eka nxopaxopo hi ku ya hi swipimelo leswi vekiweke eka Nawu wa Ntlakuso wa Vulawuri bya Vululami.
 - Endla swikombelo eka Khoto ya Xibalo ku sindzisa SARS ku landzelela Milawu ya Xintshuxo xa Nkwetlembetano.

9. Swiyenge swa 33, 34 na 38 swa Vumbiwa; Swiyenge swa 2(b), 7, 8(3), 10, 11, 41(3), 44, 45(2), 47, 49(3), 55, 59, 60, 61, 62, 63, 64, 65, 66, 101-150, 163(2)(a) na (b), 164(2), 164(6), 167, 168, 172, 174, 176, 177(3), 179-184, 179(2), 185, 186, 187(1), 188-189, 191(2), 200-205, 210, 211, 212, 213, 215(2), 218, 222, 223(1), 229, 232, 236, 237, 240, 256(2) swa TAA na Milawu ya Xintshuxo xa Nkwetlembetano hi ku hetiseka.

4. A wu fanelangi ku hakela ku tlula ntsengo lowu lulameke wa xibalo lowu kolotiwaka SARS¹⁰

- U na mfanelo yo hakela ntsena ntsengo wa xibalo lowu kolotiwaka hi xinawu, ku katsa na ntswalo na mixupulo. Ntsengo wun'wana na wun'wana lowu hakeriweke ku tlurisa hi wena kumbe hi ndlela ya magoza ma nhlengeleto ma SARS wu fanele wu vuyiseriwa.
- Sisiteme ya xibalo ya le Afrika-Dzonga yi tirha eka “nawu wa hakela sweswi no jikajikisana endzhaku” leswi vulaka leswaku, hambiloko u ri ku kaneteni ka nhlahluvo lowu tumbuluxeke xikweleti, u fanele ku hakela ku sungula. U na nkateko wa xipalamende hambiswiritano, ku kombela SARS ku yimisa xiboho xa wena xo hakela xikweleti ku fikela endlelo ra endlelo ra xintshuxo xa nkwetlembetano xi hetisisiwile. SARS a yi pfumeleriwangi ku endla magoza man'wana na man'wana ma nhlengeleto ku sukela eka siku leri u rhumeleke xikombelo xexo, ku fikela khume ra masiku endzhakukaloko yi ku tivisile leswaku xikombelo xi ariwile, kumbe xikombelo lexi pfumeleriweke khale xi tlhentlhisiwile.¹¹
- U na nkateko wa xipalamende wo tivisiwa mayelana na xikweleti xa xibalo na xikongomelo xa SARS xo kuma xiavanyiso xa ximfumo kumbe ntholo wa vandla ra vunharhu xo londza xikweleti.¹²
- U na nkateko wa xipalamende wo endla xikombelo eka SARS eka malunghiselelo mo hakela xikweleti xa xibalo hi switolimente, kumbe ku endla ntsakelo wo hakela ntsengo wa le hansi ka lowu kolotiwaka.¹³

10. Swiyenge swa 93, 98, 164, 166, 169, 177, 179-184, 187(1), 190(1), 191(2), 210, 211, 211, 222, 223(1) swa TAA.

11. Swiyenge swa 164(6) swa TAA.

12. Swiyenge swa 172 na 179 swa TAA.

13. Swiyenge swa 167-168; na swiyenge swa 200-207 swa TAA.

5. Mfanelo ya wena ya xihundla¹⁴

- Vahakelaxibalo va na mfanelo yo langutela leswaku vulavisisi byin'wana na byin'wana bya SARS, ndzavisiso kumbe xiendlo xa nsindziso swi ta landzelela nawu. Xiendlo xexo xi fanele ku ka xi nga onhi ku tlula hi laha swi faneleke hakona naswona xi fanele ku va xinene.
- U na mfanelo yo langutela leswaku vuxokoxoko byin'wana na byin'wana lebyi u byi nyikaka SARS na Mulavisisi wa Swivilelo swa Xibalo byi nge paluxiwi handlekaloko swi pfumeleriwile hi wena kumbe ku pfumeleriwa hi nawu.
- U komberiwa ku tekela enhlokweni leswaku SARS yi pfumeleriwile ku kuma vuxokoxoko lebyi xakelanaka na timhaka ta wena ta xibalo ku suka eka mavandla ma vunharhu mo fana na tibangi na vathori.¹⁵
- U na nkateko wa xipalamende wo fayila xivilelo xa vugevenga ehenhla ka mutirhi wa SARS kumbe wa Mulavisisi wa Swivilelo swa Xibalo, kumbe un'wana na un'wana loyi a tirhisaka hi ndlela yo hamboloka kumbe ku paluxa vuxokoxoko bya wena eku tluleni ka TAA.

14. Swiyenge swa 21, 40-66, 67-72, 115(2)124(1), 132, 236 swa TAA na Nawu wa vu 4 wa Nsirhelelo wa Vuxokoxoko bya Munhu Yena N'wini wa 2013.

15. Xiyenge xa 46 xa TAA.

6. Mfanelo yo va na vuyimeri¹⁶

U na mfanelo yo kuma vukorhokeri bya muyimeri ku ku pfuneta hi timhaka ta wena ta xibalo na leswi ku tirhaniwaka naswona eka SARS.

Swi fanele swi tekeriwa enhlokweni leswaku eka kheyisi ya ntengo wa Bodo ya Xibalo, muhakelaxibalo u fanele a kombela mpfumelelo ku suka eka mutshamaxitulu loyi a faneleke ku yimeriwa.¹⁷

16. Swiyenge swa 25(3), 52(3), 103, 113(8) swa TAA.

17. Swiyenge swa 113(8) swa TAA.

7. U na nkateko wa xipalamende wa hetiseko¹⁸

U na nkateko wa xipalamende wo va na oditi, ndzavisiso, magoza ma nkaneto na nhlengeleto wa mali ya xikweleti leswi tiseke hetiseko eka nkarhi lowu twalaka.

18. Swiyenge swa 29(3), 32, 93, 98, 99, 100, 148, 171, 176(3), 197, 198, 232 swa TAA.

8. U na nkateko wa xipalamende wo endla swikombelo swin'wana / swiringanyeto/no endla swikombelo¹⁹

Swipimelo swa nawu wa xibalo lowu kotisaka maendlelo man'wana eka vahakelaxibalo a swi tirhi hi ndlela leyi tiendlekelaka hi yoxe. Eka swiyimo leswi, u na nkateko wa xipalamende wo kombela leswaku endlelo rin'wana ri tirhisiwa eka kheyisi ya wena.

Swin'wana swa swikombelo leswi muhakelaxibalo a nga swi endlaka eka SARS i swa:

- Engetelo wo rhumela switsariwa leswi komberiweke hi SARS;
- Mavonelo lama tsariweke kumbe mavonelo lama nga boheku;
- Swivangelo swa nhlahluvo;
- Leswaku xiboho lexi endliweke hi SARS lexi nga fanelangiki nkaneto na aphili xi herisiwa;
- Nhlahluvo wu hungutiwa;
- Engetelo wa nkarhi wo rhumela mikaneto kumbe tiaphili;
- Ku endla xiringanyeto eku hetisiseni ka nkaneto;
- Ku hlongoriwa ka mutshamaxitulu wa bodo ya xibalo; na
- Mixupulo yin'wana na ntswalo swi nga hungutiwa.

19. Swiyenge swa 46(5), 75-90, 93, 95, 98, 104(5), 107(2), 111(7), 113(8), 113(11), 118, 122(2), 130, 142- 150, 164(2), 165, 167, 187(6) & (7)200, 215(1), 223(3), 226, 256(1) swa TAA na Nawu wa 6.

9. U na nkateko wa xipalamende wo vilela handle ko chava ku tshikeleriwa²⁰

- U na nkateko wa xipalamende wo vilela.
- U nga chaviseriwi ku ka u nga viki xivilelo kumbe ku tlhenthisa xivilelo.
- Leswaku u nga tshikeleriwi hi mhaka yo va u vikile xivilelo eka hofisi ya le ndzeni ya mafambiselo ya swivilelo ya SARS kumbe Hofisi ya Mulavisisi wa Swivilelo swa Xibalo.
- Vahakelaxibalo va na mfanelo yo va swivilelo swa vona swi tsarisiwa hi xihatla no ololoxiwa hi Hofisi ya Mafambiselo ma Swivilelo ya SARS (CMO) eka nhlayohenhla ya 21 wa masiku ma bindzu ku sukela eku vikeneni ka xivilelo, hi ku bela SARS CMO riqingho eka **0860 12 12 16**. Loko vahakelaxibalo va nga enerisiwangi hi mbuyelo wa SARS, vahakelaxibalo va nga landzelela phurosese ya swivilelo ya Mulavisisi wa Swivilelo swa Xibalo hi ku kombela fomo ya swivilelo leyi nga kopiwaka ku suka eka www.taxombud.gov.za.

Fomo yi nga tlhela yi komberiwa hi ku tirhisa imeyili ku suka eka complaints@taxombud.gov.za kumbe riqingho eka **0800 662 837**.

20. Swiyenge swa 16-18 swa TAA na nawu wa vunkombo wa Batho Pele tanihileswi swi nga khomisiwa xiswona eka Mpfapfarhuto wa Pholisi eka Cinco wa Mphakelo wa Vukorhokeri bya Mfumo GG 18340, Xitiviso 1459 of 1997.

10. U na mfanelo yo kaneta/tlhontlha mihlahluvo/swiboho²¹

U na mfanelo yo kaneta nhlahluvo wun'wana na wun'wana kumbe xiboho lexi faneleke ku kanetiwa na aphili, eka swipimelo leswi ringanyetiweke na milawu ya endlelo ra xintshuxo xa nkwetlembetano

U na mfanelo yo endla xiendlo xin'wana na xin'wana xa vulawuri lexi khumbhaka timfanelo ta wena, eka nxopaxopo hi ku ya hi swipimelo leswi vekiweke eka Nawu wa Ntlakuso wa Vulawuri bya Vululami.

21. Swiyenge swa 103, 104, 107, 177(3), 190(6), 220, 224 swa TAA.

B. SWIBOHO SWA WENA TANIHI MUHAKELAXIBALO²²

- Munhu un'wana na un'wana u na ntirho wo tirha eka vuswikoti bya yena byo antswa na vutivi no hakela swiboho leswi sindzisiweke hi nawu.²³
- Tanihi muhakelaxibalo i vutihlamuleri bya wena ku tiyisisa leswaku u tiva swiboho swa wena naswona loko u nga tiyisisekangi kumbe loko timhaka ta wena ta xibalo ti nonoha, u fanele ku kombela xitsundzuxo lexi faneleke.
- U fanele ku titsarisela tanihi muhakelaxibalo loko u fanerile ku endla tano.²⁴
- U fanele ku tshembeka no va na ntiyiso eka mimbhurusano ya wena na SARS na Mulavisisi wa Swivilelo swa Xibalo.
- U fanele kulandzelelatiphurosesetaxibaloletiringanyetiweke na mikarhi leyi xakelanaka na timhaka ta wena ta xibalo.²⁵
- Ngopfungopfu, u fanele ku rhumela mitlheriso ya xibalo yo helela na ntiyiso no endla hakelo ya swibalo loko swi fanerile ku endla tano.²⁶

22. Switsavulwa ku suka eka Chatara ya Vukorhokeri ya SARS.

23. Atikili ya vu 29 ya Chatara ya le Afrika ya Timfanelo ta Ximunhu na Vanhu leyi amukeriweke hi ti 27 Khotavuxika 1981, OAU Doc. CAB/LEG/67/3 rev. 5, 21 I.L.M. 58 (1982), leyi sunguleke ku tirha hi ti 21 Nhlangua 1986 no lulamisiwa hi Afrika Dzonga.

24. Swiyenge 22 - 24 swa TAA.

25. Kavanyisa ka 3: Ntsariso, 4: Mitlheriso na Tirhekhodo, 5: Nhlengeleto wa Vuxokoxoko, 9: Xintshuxo xa Nkwetlembetano, 10 Xikweleti xa Xibalo na Hakelo; na 11: Vuyiselo wa Xibalo xa TAA swi na nkoka wukulu.

26. Xiyenge xa 25 -28; na 162 xa TAA.

-
- U fanele ku rhumela switsariwa leswi komberiweke hi SARS eka xivumbeko lexi nga kona no va hi nkarhi lowu vekiweke eka xikombelo.²⁷
 - U fanele ku tivisa SARS loko ku ri na ku cinca kun'wana eka vuxokoxoko bya wena lebyi tsarisiweke kumbe vuxokoxoko bya le bangi eka 21 wa masiku.²⁸
 - U fanele ku hlayisa switsariwa na tirhekhodo hinkwato leti xakelanaka na mitiviso ya wena ya xibalo eka nkarhi wa ntlhanu wa malembe ku sukela eka siku leri u rhumeleke ntlheriso wa wena wa xibalo. Swi na nkoka ku twisisa leswaku nkarhi wa ntlhanu wa malembe wu sungula ntsena eka siku leri u rhumelaka ntlheriso wa wena.²⁹
 - Loko u nga fanelangi ku rhumela ntlheriso, u fanele ku hlayisa switsariwa na tirhekhodo hinkwato eka ntlhanu wa malembe ku sukela emakumu ma nkarhi wa xibalo ku ya eka lowu switsariwa na tirhekhodo teto ti yelanaka na wona.³⁰
 - Vahakelaxibalo va mabindzu va fanele ku tiyisisa leswaku hi mikarhi hinkwayo va yimeriwa hi muofisiri wa vaaki loyi a tshamaka eAfrika-Dzonga.³¹

27. Xiyenge xa 46(4) xa TAA.

28. Xiyenge xa 23 xa TAA.

29. Xiyenge xa 29 xa TAA.

30. Xiyenge xa 29 xa TAA.

31. Xiyenge xa 246 xa TAA.

MAHETELELO

Ribye ra yinhla ra sisiteme ya xibalo leyinene, ro lulama i ndzinganiso wo hanya kahle exikarhi ka matimba na mitirho ya vulawuri bya mali ya tiko, hala tlhelo, na timfanelo ta muhakelaxibalo na swiboho eka rin'wana. Xitsariwa lexi xi lava ku hoxa xandla eka ndzinganiso wolowo hi ku tirha tanihi yin'we, ndhawu ya nhlanganiso ya rheferense mayelana na timfanelo, mikateko ya xipalamende na swiboho swa vahakelaxibalo va le Afrika-Dzonga. I xitsariwa xo sungula xa muxaka wa xona eAfrika-Dzonga naswona ku tshembiwa leswaku xi ta tirhela vaaki va Afrika-Dzonga kahle hi ku hoxa xandla eka nhlengeleto wa xibalo lowunene na wa nhlayohenhla.

Copyright Notice and Disclaimer

The information provided in this document is protected by applicable intellectual property laws and may not be copied, distributed or modified for any purpose without the explicit consent of the Tax Ombud. The information was correct at the time of publication but may have subsequently changed. This document is for information purposes only and cannot be considered to be a legal reference. The use of this information by any person shall be entirely at that person's discretion. The Office of the Tax Ombud does not expressly or by implication represent, recommend or propose that services referred to in this document are appropriate to the needs of any particular person. The Tax Ombud does not accept any liability due to any loss, damages, costs and expenses, which may be sustained or incurred directly or indirectly as a result of any error or omission contained in this document. The information does not supersede any legislation and readers who are in doubt regarding any aspect of the information displayed in the document should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.



OFFICE OF THE
TAX OMBUD

Ensuring fairness

The Office of the Tax Ombud

Kherefu ya imeyili: complaints@taxombud.gov.za

Riq: 0800 662 837 (kumbe) or (+27) 12 431-9105

Fekisi: (+ 27) 12- 452-5013

Kherefu ya ndhawu

Menlyn Corner, 2nd Floor,
87 Frikkie de Beer Str,
Menlyn,
Pretoria

Kherefu ya poso

PO Box 12314,
Hatfield,
0028