OFFICE OF THE
TAX OMBUD

ISIKHOKELO SOMSOMBULULI

WEZILKHALAZO ZERHAFU

INTO EKUFUNEKA UYAZI

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IMotho yeThu

Ukuqinisekisa ubulungisa.

Umbono

Ukomeleza ukuthemba kwabahlawul iberhafu ulawulo lwerhafu.

Injongo

Ukuba lijelo lokulungisa eloneleyo, elizimeleyo, elingathathi cala nelinobulungisa kubahlawuli berhafu.

Iinqobo ezisemgangathweni

Ukuthatha uxanduva

Abahlawuli berhafu banelungelo lezizathu ezinengqiqo nezinobulungisa kwizigqibo kunye namanyathelo athathwayo.

Ukuzimela

Ekusebenzeni ngezikhalazo zabahlawuli berhafu, uMsombululi weziKhalazo zeRhafu uzimele ku-SARS.

Ubulungisa

UMsombululi weziKhalazo zeRhafu usebenza ngobulungisa maxa onke.

Ukusebenza kakuhle

lOfisi yoMsombululi weziKhalazo zeRhafu iqinisekisa ukuba zonke izikhalazo zabahlawuli berhafu zisonjululwa ngokukhawuleza nakakuhle.

Ubumfihlo

lOfisi yoMsombululi weziKhalazo zeRhafu yenza lonke unxibelelwano nabahlawuli berhafu ngobumfihlo obungqongqo ngaphandle kokuba igunyaziswe ngenye indlela ngumhlawuli werhafu.

Ukungathathi cala

UMsombululi weziKhalazo zeRhafu uza kuzijonga gokufanelekileyo izikhalazo zomhlawuli werhafu.

SINGOOBANI?

Sivuselela ukuthemba koMhlawuli weRhafu

I-OTO yasekwa ngo-Oktobha 2013 ukunyusa inkqubo yolawulo lwerhafu eMzantsi Afrika. De kube ngoko, kwakungekho jelo lizimeleyo lokulungisa kubahlawuli berhafu abagqibe zonke iindlela zezikhalazo ze-SARS eziqhelekileyo kwaye babe bengekancedwa. Njengejelo lokulungisa kubahlawuli berhafu, sizamela ukuqinisekisa ukuba abahlawuli berhafu bafumana inkonzo enobugcisa kunye nokuphathwa ngokufanelekileyo abanelungelo lakho ngu-SAR ne-OTO.

ZIYINTONI IINKONZO ZETHU?

Igunya loMsombululi weziKhalazo zeRhafu kukuqwalasela kwakhona nokuthathela ingqalelo nasiphi na isikhalazo somhlawuli werhafu malunga nenkonzo, umcimbi wenkqubo okanye wolawulo ovela ekusetyenzisweni kwamagatya omThetho ngu-SARS. Ukongeza, ngesicelo soMphathiswa okanye ngephulo loMsombululi weziKhalazo zeRhafu ngemvume yoMphathiswa, siqwalasela kwakhona naziphi na iingxaki ezikwinkqubo iphelele kunye nemiba evelayo enxulumene nomcimbi weenkonzo okanye ukusetyenziswa kwamagatya omThetho woLawulo lweRhafu okanye amagatya enkqubo okanye olawulo omThetho werhafu.

KUTHENI MAWUSEBENZISE IINKONZO ZETHU?

- Zinikwa ngaphandle kwentlawulo kuwe njengomhlawuli werhafu. Inkonzo isimahla - mahala!
- Asithathi cala.
- Sinofikelelo kwinkqubo yerhafu ka-SARS ukuqinisekisa imiba kunye nolwazi ngokuzimeleyo.
- Sivuselela ukuthemba komhlawuli werhafu

IINGXAKI ZICHAPHAZELA INKQUBO YONKE: INTO EKUFUNEKA UYAZI

Ingxaki echaphazela inkqubo yonke ngumcimbi othile ongathathwa ngunobangela obukhona wesikhalazo ochaphazela okanye oza kuchaphazela abahlawuli berhafu abaninzi kwinkqubo yerhafu. Iingxaki ezichaphazela inkqubo yonke zinokuvela ngenxa yendlela ezisebenza ngayo iinkqubo ezithile ze-SARS, indlela equlunqa kwaye iphumeze ngayo imigaqonkqubo, imisebenzi okanye iinkqubo i-SARS, okanye indlela esbenzisa okanye ede ingahoyi ngayo amagatya.

SIZICHONGA NJANI IINGXAKI EZINGAMANDLA KWINKQUBO KUNYE NEMIBA EVELAYO?

Xa ichonga kwaye ihlola imiba eyahlukeneyo abahlangabezana nayo abahlawuli berhafu, i-OTO ithathela ingqalelo imiba emininzi efana:

- neempembelelo zomba kumalungelo omhlawuli werhafu;
- iimpembelelo ezimbi zomba ku-SARS;
- ubunzulu bomba; kunye
- nenani labahlawuli berhafu abachaphazelekayo.

Siye ke sikhuphe isiphakamiso esimisela imiba ekhokelela kwisigqibo sethu sokuchonga umba njengoyingxaki kwinkqubo xa iyonke okanye umba ovelayo.

Funda ngokuthe vetshe malunga neengxaki ezikwinkqubo xa iyonke **kwiwebhusayithi yoMsombululi weziKhalazo zeRhafu**.

USIFAKA NINI ISIKHALAZO?

Phambi kokuya kuMsombululi weziKhalazo zeRhafu, abahlawuli berhafu kufuneka baqinisekise ukuba basebenzise zonke iindlela zokusonjululwa kwezikhalazo zangaphakathi ze-SARS ngaphandle kokuba iimeko ziyanyanzelisa zokuba kungenziwa oko.

Ukusa isikhalazo ku-SARS, umhlawuli werhafu kufuneka aye kwiOfisi eLawula iziKhalazo (Complaints Management Office) (CMO) ye-SARS ku-**0860 121 216** okanye kwi-eFiling. Ukuba ngaba awukoneliseki ngendlela asiphethe ngayo isikhalazo sakho u-SARS, okanye ukuba i-SARS CMO ayisigqibi isikhalazo sakho kwiintsuku ezisemva kwezingama-21 zokusebenza ukusukela kumhla osifake ngawo, ungaya kwiOfisi yoMsombululi weziKhalazo zeRhafu.

Ukuba isikhalazo siwela kwigunya lethu, siza kusamkela kwaye sisiphande size sinike u-SARS iziphakamiso zethu ekubeni usisombulula njani isikhalazo.

ZEZIPHI IIMEKO EZINYANZELAYO?

UmThetho woLawulo lweRhafu umisela imiba elandelayo leyo uMsombululi weziKhalazo zeRhafu aya kuyithathela ingqalelo xa emisela ukuba imeko iimeko inokuba "iyanyanzela" na:

- isicelo siphakamisa iingxaki kwinkqubo xa iyonke;
- ukusebenzisa zonke iindlela zokusonjululwa kwesikhalazo kuza kubanga ubunzima obungafanelekanga kumceli; okanye
- ukusebenzisa zonke iindlela zokusonjululwa kwesikhalazo akubonakali kunokwenzeka ukuba kuveze isiphumo kwithiuba elo uMsombululi weziKhalazo zeRhafu alibona njengokuba lifanelekile.

UMsombululi weziKhalazo zeRhafu kufuneka azise umfaki sikhalazo ngokuba leliphi inyathelo eliza kuthathwa, ukuba kukho naliphi.

INTO ANGEKE AYENZE UMSOMBULULI WEZIKHALAZO ZERHAFU

UMsombululi weziKhalazo zeRhafu ngeke aqwalasele kwakhona:

- umthetho okanye umgaqonkqubo werhafu;
- Umgaqonkqubo we-SARS okanye imisebenzi ekhoyo jikelele;
- umciumbi oxhomekeke kwinkcaso kunye nesibheno phantsi komThetho werhafu, ngaphandle komcimbi wolawulo onxulumene nenkcaso nesibheno; kunye
- nomcimbi werhafu ophambi kwenkundla yerhafu okanye isigqibo esenziwe enkundleni.

UMbuzo woMhlawuli weRhafu:

Umcimbi wam werhafu sowusenkundleni kodwandifuna i- OTO ukuba indincede enkundleni ngedabi lam no-SARS.

Impendulo yoMsombululi weziKhalazo zeRhafu:

Uxolo, uMsombululi weziKhalazo zeRhafu ngeke akwazi ukungenelela kumcimbi ophambi kwenkundla yomthetho.

SISEBENZA KANJANI?

Sizamela ukusombulula izikhalazo zakho ngokukhawuleza.

Iinzame zethu zokusombulula izikhalazo ziphathelene nokulandelayo:

- Ukuhlola nokuqwalasela kwakhona isikhalazo sakho ukumisela ukuba siwelakwigunya lethu na kunye nokulungisa uhlolo lokuqala lwesikhalazo sakho.
- Ukuba asiweli phantsi kwegunya lethu okanye sifakwe ngaphambi kwexesha isiphumo seleta yohlolo siza kuthunyelwa kumhlawuli werhafu.
- Ukuba siwela kwigunya lethu kwaye uMsombululi weziKhalazo zeRhafu uqinisekile ukuba u-SARS akamncedanga umhlawuli werhafu ngokwenkqubo, ulawulo okanye khange ahlangabezane nezithembiso, iziphakamiso zakhe zenkonzo ekubeni usisombulula kanjani siza kuthunyelwa ku-SARS.
- U-SARS uza kuphendula ngengxelo eshwankathelayo ekubeni basisombulule kanjani isikhalazo, eso uMsombululi weziKhalazo zeRhafu aza kusihlola aze athumele ileta yokusigqibezela kumhlawuli werhafu ekhombisa esisonjuluwe ngayo isikhalazo.

UMsombululi weziKhalazo zeRhafu uza kumisela ukuba kufuneka luqhutywe kanjani uqwalaselo kwakhona. Oku kunokuquka ukuphakamisa ukuba isikhalazo sisonjululwe ngolamlo okanye uxolelaniso ukuba kuyimfuneko.

IZIPHAKAMISO ZOMBULULI WEZIKHALAZO ZERHAFU KU-SARS

Iziphakamiso zethu azibopheleli ku-SARS okanye kumhlawuli werhafu. Nokuba kunjalo, Ukuba ngaba awuzamkeli iziphakamiso zethu, ukhululekile ukuba uthumele izizathu zakho koku kuMsombululi weziKhalazo zeRhafu kwiintsuku ezingama-30 zokufumana iziphakamiso zethu. UMsombululi weziKhalazo zeRhafu unokuquka izizathu ezinikiweyo kwingxelo eya kuMphathiswa okanye uMkomishinala phantsi kwecandelo 19 lomThetho woLawulo lweRhafu.

SIZIBOPHELELA KANJANI KUBUMFIHLO?

IOfisi yoMsombululi weziKhalazo zeRhafu inyanzelekile ngokomthetho ukuba ikhusele ulwazi oluyimfihlo lomhlawuli werhafu, kwaye bonke abasebenzi bethu basayina isiFungo sobuMfihlo.

Ezi mfuneko zobumfihlo zimiselwe kwiCandelo 21(2) lomThetho woLawulo lweRhafu. UMsombululi weziKhalazo zeRhafu kunye naye nawuphi na umntu osebenza egameni loMsombululi weziKhalazo zeRhafu akanako ukuxela naluphi na ulwazi ku-SARS ukuba lufunyenwe nguye okanye egameni lakhe uMsombululi weziKhalazo zeRhafu, okanye olulungiswe kulo naluphi ulwazi olufunyenwe nguye okanye egameni lakhe uMsombululi weziKhalazo zeRhafu, ngaphandle kwaxa efuna ukwenza imisebenzi yakhe phantsi komThetho.

UmThetho uyaxela ukuba i-SARS kufuneka yenze uMsombululi weziKhalazo zeRhafu afikelele kulwazi olunxulumene namagunya nemisebenzi yoMsombululi weziKhalazo zeRhafu.

USIFAKA NJANI ISIKHALAZO?

INYATHELO 1: FUMANA IFOMU YESIKHALAZO

- Kwi-intanethi ku **www.taxombud.gov.za**
- IBuqu kwi-OTO eMenlyn Corner, 2nd Floor, 87 Frikkie de Beer Street, Menlyn, Pretoria
- Ngomnxeba ku **0800 662 837**
- Ngeimeyile **complaints@taxombud.gov.za**

INYATHELO 2: GCWALISA IFOMU NGOKUPHELELEYO

The following information must be in the complaints form:

- Igama elipheleleyo
- Inombolo yesazisi nenombolo yencwadana yokundwendwela
- Inombolo yereferensi yerhafu
- INkampani/i-CC/iTrasti - igama lobhaliso
- INkampani/i-CC/iTrasti - inombolo yobhaliso
- Iinkcukacha zoqhagamshelwano:
  - Inombolo yomnxeba yasekhaya
  - Inombolo yeselula
  - Inombolo yefeksi
  - Inombolo yomnxeba yeshishini
  - Idilesi yeimeyile
  - Idilesi yesitalato
  - Idilesi yeposi
- Iinkcukacha zomfaki sikhalazo:
  - Uhlobo lwerhafu
  - Uhlobo lwezikhalazo
  - Ithuba lexesha lerhafu
- Bhala isimo seemeko zesikhalazo sakho ngokokulandelelana kwamaxesha ezehlo, uquka iinombolo zezehlo ezibandakanyekayo kwisikhalazo ezivela ku-SARS, kwaye uhlomele namaxwebhu axhasayo.
- Qiniseka ukuba usebenzisa inombolo yereferenzi yerhafu ebandakanyekayo.
- Khombisa isiphumo esinqwenelekayo sesikhalazo sakho.

Sakube siyifumene ifomu yakho yesikhalazo, i-OTO iza kufaka isikhalazo kwaye ikhuphe ileta yokuvuma ukusifumana.

INYATHELO 3: SAYINA KWAYE UFAKE IMIHLA KUZO ZONKE IIFOMU

Ukuba usebenzisa ummeli, kufuneka ungenise uxwebhu olunikezela ngamagunya kunye neekopi eziqinisekisiweyo zee-ID eyakho neyommeli wakho.

Unokudawunlowuda iFomu **yokuNikezela ngamaGunya** kwiwebhusayithi ye-OTO phantsi **kweZikhalazo**.

Khumbula ukuba bobabini umfaki sikhalazo serhafu kunye nommeli womhlawuli werhafu kufuneka basayine iifomu.

NCEDA UQAPHELE: Ukuba unika ubungqina obungonelanga bokuxhasa isikhalazo sakho, inokunyanzeleka ukuba iwurhoxise umcimbi i-OTO. Ngenye indlela, unokunikwa elinye ithuba lokunika ubungqina obuyimfuneko.

KWENZEKA NTONI EMVA KOKUBA SIFAKIWE ISIKHALAZO?

- I-OTO iza kuwuhlola umcimbi kwaye imisele ukuba ingaba isikhalazo siwela kwgunya layo na kunye nokuba umfaki sicelo uzigqibe zonke iindlela zezikhalazo ze-SARS. Ukuba iindlela ze-SARS azilandelwanga kuqala, siza kujonga ukuba ingaba wena njengomfaki sikhalazo unike iimeko ezinyanzelisayo zokungakwenzi oko, okanye ukuba uMsombululi ziKhalazo zeRhafu unokuzichonga iimeko ezinyanzelisayo kuwe ukuba ungasebenzisi ugqibe kuqala indlela yezikhalazo ne-SARS. I-OTO iza kuqinisekisa kananjalo ukuba ingabanayiphi na imida iyasebenza na kwaye ikhangele ukuba sinyanisekile na isikhalazo.
- Ukuba ingaba izikhalazo zikwigunya le-OTO (okuthetha ukubakukho intsilelo yenkonzo, yenkqubo okanye yolawulo na ku-SARS), i-OTO iya kuthi ke icebise u-SARS ekubeni uyilungisa kanjani na imeko. Siza kuthumela kananjalo ileta yokwamkela kuwe, njengomhlawuli werhafu.
- Ukuba imeko iyakhatywa, ileta yesiphumo iza kuthunyelwa kuwe kunye nezizathu zokukhatywa.

Qiniseka ukuba ugcwalisa iindawo ezifanelekileyo kwaye uhlomele namaxwebhu axhasayo.

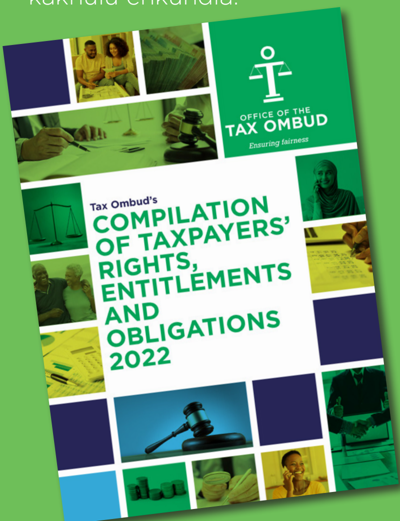
WAZI AMALUNGELO AKHO

I-OTO ifuna ngokuqhubeka ukukhuthaza ungqinelwano olufanelekileyo phakathi kwamagunya nemisebenzi ka-SARS kunye nezibophelelo, amancedo kunye namalungelo. **Sivelise uQulunqo lwamaLungelo oMhlawuli weRhafu, Okufanelekileyo neziBophelelo** ngolwazi malunga namalungelo, iimfanelo nezibophelelo eziphathelene nemicimbi yabo yerhafu kunye nokubandakanyeka kwabo ne-SARS ne-OTO.

Olu Qulunqo ayiinguwo "uMqulu wamaLungelo" onyanzelwayo kodwa luqulunqo nje lwemithethosiseko equlunqwe kumaxwebhu awohlukeneyo, kuquka uMgaqo-siseko, umthetho werhafu kunye namanye amaxwebhu karhulumente.

Nawaphi na amalungelo neemfanelo ekubhekiselwe kuQulunqo zinokuxhomekeka kokungaqukwayo kwaye zinokumiselwa umda ukuya kuma apho kuvunyelwe khona ngumthetho. Uqulunqo alungeni, longamele, okanye lususe nawuphi na umthetho, imithetho siseko yomthetho ongabhalwanga okanye iinkqubo ezinxulumene nolawulo lwerhafu.

Abahlawuli berhafu bayacetyiswa ukuba bafune uncedo lwabo banamava ukuba bafuna ukunyanzelisa amalungelo abo. Kuyaziwa ukuba ukunyanzelisa amalungelo omntu kufuna amanyathelo abiza kakhulu enkundla.



UQulunqo lwamaLungelo. iiMfanelo neziBophelelo lufumaneka kwiwebhusayithi yoMsombululi weziKhalazo zeRhafu.

INGXELO YENKONZO NGOKWENZIWEYO

IOfisi yoMsombululi weziKhalazo zeRhafu ilindele ukuva kuwe ngeenkonzo esizinikayo okanye indlela esingakunceda ngcono ngayo. Ukuba unesincomo malunga namava amahle, isikhalazo ngenkonzo engonelisiyo, okanye iingcebiso ngendlela esingayiphucula ngayo inkonzo yethu, nceda uqhagamshelane nathi ku **communications@taxombud.gov.za**.

Singaqhagamshelana nawe njengenxenye yenkqubo yethu yoqwalaselo kwakhona.

Menlyn Corner, 2nd floor, 87 Frikkie De Beer Street, Pretoria, 0181
IZiko loQhagamshelwano **0800 662 837**
I-imeyile **complaints@taxombud.gov.za**

www.taxombud.gov.za

UKUNGATHATHI XANDUVA

Imithetho yelungelo elilodwa lomvelisi esebenzayo ikhusela ulwazi olunikwe kolu xwebhu kwaye ayinakukhutshelwa, isasazwe okanye ilungiswe ngazo naziphi iinjongo zorhwebo. Ulwazi oluqulethwe kule ncwadana beluchanekile ngexesha lopapasho kodwa kunokwenzeka ukuba luye lwatshintsha emva koko. Ukuba ngaba kukho nawaphi amathandabuzo malunga nokuchaneka, okanye ukuba awunayo inguqulelo yamva yale ncwadana, nceda utsalele umnxeba iZiko loQhagamshelwano le-OTO ku 0800 662 837 ngoqinisekiso.

Le ncwadana yeyeenjongo zolwazi kuphela kwaye ayinakuthathwa njengongqinisiso olusemthethweni. Nakuphi ukusetyenziswa kolu lwazi kuza kuba ngokwengqiqo epheleleyo yomfundi walo. IOfisi yoMsombululi weziKhalazo zeRhafu ayimelanga ngokucacileyo okanye ngokucetyiswayo, icebise okanye iphakamise ukuba iinkonzo ekubhekiselwe kuzo kolu xwebhu zifanelekile kwiimfuno zakhe nawuphi na umntu othile. UMsombululi weziKhalazo zeRhafu akathathi naluphi na uxanduva ngenxa yayo nayiphi ilahleko, umonakalo, iindleko neentlawulo, ezinokuba zifunyenwe okanye zenziwe ngokungqalileyo okanye ngokungangqalanga ngenxa yempazamo okanye okushiyiweyo okuqulethwe kolu xwebhu.

QAPHELA: Ulwazi alungeni endaweni yawo nawuphi umthetho. Abafundi balo abathandabuzayo ngokuphathelene nawo nawuphi na umba wolwazi oluqulethwe kwisikhokelo kufuneka babhekisele kumthetho obandakanyekayo okanye bafune uluvo olusesikweni kumntu ofanelekileyo oqinisekisiweyo.