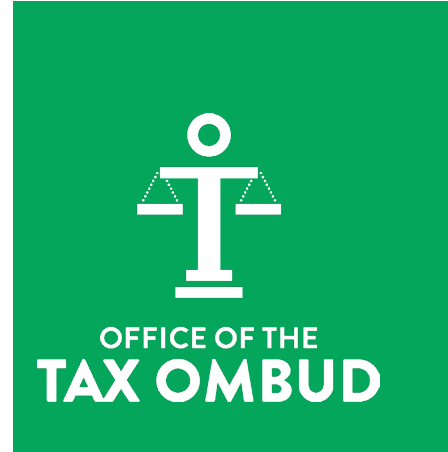
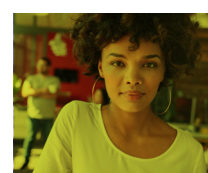
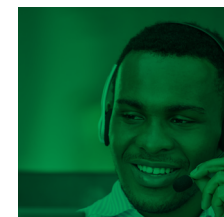


IoMmeli weziKhalazo zeRhafu
UQULUNQO LWAMALUNGELO,
ABAKUFANELEYO KUNYE
NEZIBOPHELELO ZABAHLOWULI
BERHAFU





IMotho yeThu

Ukuqinisekisa ubulungisa.



Umbono

Ukomeleza ukuthemba kwabahlawuli 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.



Ukusebenza kakuhle

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



Ubulungisa

UMsombululi weziKhalazo zeRhafu usebenza ngobulungisa maxa onke.



Ubumfihlo

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



Ukungathathi cala

UMsombululi weziKhalazo zeRhafu uza kuzijonga ngokufanelekileyo izikhalazo zomhlawuli werhafu.

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INTSHAYELELO

Isikhundla soMsombululi wezikhaziso zeRhafu sayilelwa "...ukuphumeza ungqinelwano phakathi kwamagunya nemisebenzi ka-SARS kunye nezibophelelo, amancedo, namalungelo omhlawuli werhafu".¹ Ngokungqinelana nale njongo, olu xwebhu lufuna ukunika ulwazi abahlawuli berhafu malunga nokuba ayintoni amalungelo, abakufaneleyo, kunye nezibophelelo zabo ngokunxulumene nemicimbi yabo yerhafu kunye nokuzibandakanya kwabo neeNkonzo zeRhafu yeNgeniso zoMzantsi Afrika (South African Revenue Services) (SARS) kunye neOfisi yoMsombululi weziKhalazo zeRhafu.

Lo ayinguwo "uMqulu wamaLungelo" onyanzelwayo kodwa luqulunqo nje lwemithethosiseko equlunqwe kumaxwebhu awohlukeneyo, kuquka uMgaqo-siseko, umthetho werhafu kunye namanye amaxwebhu karhulumente. Nawaphi na amalungelo nokukufaneleyo ekubhekiselwe kuzo apha kunokuxhomekeka kokungaqukwayo kwaye kunokumiselwa umda ukuya kuma apho kuvunyelwe khona ngumthetho.

Olu xwebhu liquka izingqinisiso kumacandelo athile omThetho woLawulo lweRhafu, 28 ka-2011 (TAA) kunye nenemiThetho² eziwisela la malungelo nokufaneleyo abahlawuli berhafu, ngokunjalo nesishwankathelo sokuba ayintoni la malungelo.³

Nceda uqaphele ukuba oku akwenzelwanga ukuba kube luluhlu oluquka konke kodwa kunoko kwenzelwe ungqinisiso olukhawulezayo kumacandelo angawona abaluleke kakhulu ngokusekelwe kumava e-OTO.

Olu xwebhu alungeni endaweni, lodlule okanye longamele nawuphi na umthetho, imithethosiseko okanye iinkqubo zomthetho ongabhalwanga onxulumene nolawulo lwerhafu kwaye abahlawuli berhafu bayacetyiswa ukuba bafune uncedo lwabanamava ukubanceda ukuba ngaba bafuna ukunyanzelisa amalungelo abo. Kuyaziwa ukuba ixesha elininzi ukunyanzeliswa kwamalungelo omntu kufuna amanyathelo abiza kakhulu enkundla.

1. IMemorandum yeNgcaciso kumThetho oYilwayo oTshintshiweyo wemiThetho yeRhafu, 2011, eyakhutshwa nguNondyebo weSizwe ngowama-27 Januwari 2012
2. . ImiThetho yokuSonjululwa kweMbambano elawula inkqubo phambi kweBhodi yeRhafu okanye iNkundla yeRhafu eWiswe phantsi lweCandelo103 le-TAA, i-GN550 kwi-GG37819 yowe-11 Julayi 2014.
3. ICandelo 2 le-TAA.



A. AMALUNGELO AKHO NOKUKUFANELEYO NJENGOMHLAWULI WERHAFU

1. Unelungelo lokufikelela kulwazi lwakho lobuqu

- Unelungelo lokwazi ukuba yintoni ekufuneka uyenze ukuze uthobele imithetho yerhafu.
- Unelungelo lokufumana ulwazi oluku-SARS olunxulumene nemicimbi yakho yerhafu, uthathela ingqalelo yokuba izicelo ezithile zolwazi zifuna ukufakwa kwesicelo phantsi komThetho wokuKhuthaza uFikelelo kuLwazi kwaye i-SARS inokusala isicelo ukuba sinxulumene nolwazi oluyimfihlo lwe-SARS.⁴
- YUnelungelo lokwaziswa ngezigqibo ze-SARS kunye nokufumana ingcaciso ecacileyo ngezi zigqibo okanye iziphumo uthathela ingqalelo yokuba nawuphi na umba onxulumene nezigqibo ze- SARS unokufuna ukufakwa kwesicelo phantsi komThetho wokuKhuthazwa koLawulo ngobuLungisa.⁵
- Unelungelo lokufumana ulwazi olupheleleyo noluchanekileyo malunga neenkonzo ezinikwa ngu-SARS kunye noMsombululi weziKhalazo zeRhafu olwenziwa lufumaneka ngemithombo eyahlukeneyo kuquka iwebhusayithi ezahlukeneyo, iiofisi zamasebe kunye namaziko oqhagamshelwano.⁶
- Unelungelo lokuxelelwa ukuba kufuneka libe yintoni inqanaba nomgangatho wezi nkonzo.⁷

4. ICandelo 7 loMgaqo-siseko weRiphabliki yoMzantsi Afrika; Amacandelo 25(1), 42(1), 42, 48, 60(2), 61(1) & (4), 65, 73, 96, 106(5), 131, 162, 163(5), 164(6), 165, 172(1), 214(1) e-TAA; ngokunjalo nomThetho 6 nomThetho 7
5. AmaCandelo 68 nama-73 e-TAA kunye nomThetho wokuKhuthazwa koFikelelo kuLwazi 2 ka-2000.
6. ICandelo 33 loMgaqo-siseko lifundwa nomThetho wokuKhuthazwa koLawulo ngobuLungisa 3 ka-2000.
7. Umthethosiseko wesihlanu weBatho Pele njengoko uqulethwe kwiPhepha leNgcaciso Nkqubo kuTshintsho loNikezo lweeNkonzo zikaRhulumente GG 18340, GN 1459 sika-1997; ITshatha yeeNkonzo - sars.gov.za

2. Unelungelo lokufumana inkonzo esemgangathweni kwaye kwangexesha ku-SARS⁸

Unelungelo lokufumana uncedo olukhawulezayo, ngentlonipho nangobugcisa ekusebenzisaneni kwakho no-SARS, kuthethwe nawe ngendlela ekulula ukuyiqonda, ukufumana unxibelelwano olucacileyo noluqondeka lula ku-SARS, kunye nokuxela inkonzo engonelanga.

Imizekelo ebonakalayo iquka, umzekelo, ukuba abahlawuli rhafu kufuneka:

- Baziswe xa bekhethelwe uphicothoncwadi noqinisekiso;
- Bahlale besaziswa ngenkqubela yophicothoncwadi;
- Baziswe ngesiphumo senkcaso kwiintsuku ezingama-60 ezisemva kokunikwa kwenkcaso esemthethweni ngu-SARS; kwaye
- Baziswe kwiintsuku ezingama-30 ezisemva kokufaka isibheni esisemthethweni ukuba ingaba isibheni sifanalekile na ekusonjululweni kwembambano okukokunye.

8. ICandelo 195(1)(d) loMgaqo-siseko, amacandelo 22, 23, 25(5), 114, 115(1), 131, 166, 187(1), 256(2) e-TAA, umThetho 9, umThetho 13(1), ngokunjalo nemithethosiseko owesine nowesixhenxe eBatho Pele njengoko uqulethwe kwiPhepha leNgcaciso Nkqubo kuTshintsho loNikezo lweeNkonzo zikaRhulumente GG 18340, iSaziso 1459 sika-1997.

3. Unelungelo lenkqubo yerhafu efanelekileyo, engathathi cala nenobulungisa⁹

- Lilungelo lakho elokuba namagatya omthetho werhafu asetyenziswa ngokungatshintshiyo, ngokufanelekileyo nangaphanjelelwa ziimvakalelo zobuqu. Nayiphi na imida kumalungelo omhlawuli werhafu, njengoko equlethwe kolu xwebhu, inokuvunywa kuphela ukuba amagatya omthetho athile ayakuvumela oko. Igosa le-SARS elenza izigqibo kwimiciumbi yakho yerhafu kufuneka likwenze oko ngaphandle komdla wobuqu onokukhokelela ekuthatheni icala.
- Unelungelo lofikelelo kwinkundla okanye kwelinye iqumrhu elinolawulo olufanelekileyo ukunyanzelisa amalungelo akho kunye noko kukufaneleyo.
- Abahlawuli berhafu ke ngoko banelungelo loku:
 - Ukuthatha naliphi na inyathelo lolawulo le-SARS, elichaphazela ngokungalunganga amalungelo abo, kuqwalaselo kwakhona ngokwamagatya abekwe kumThetho wokuKhuthazwa koLawulo olunobuLungisa.
 - Ukwenza izicelo kwiNkundla yeRhafu ukuba inyanzele u-SARS ukuba athobeke imiThetho yokuSonjululwa kweMbambano.

9. AmaCandelo 33, 34 and 38 oMgqo-siseko; amaCandelo 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) & (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) e-TAA kunye nemiThetho yokuSonjululwa kweMbambano iphelele.

4. Awufanelanga uhlawule nakuphi na okungaphaya kwesixa esichanekileyo serhafu elindelekileyo ku-SARS¹⁰

- Unelungelo lokuhlawula isixa esilindelekileyo ngokusemthethweni serhafu kuphela, kuquka nenzala nezohlwayo. Nasiphi na isixa esihlawulwe sagqithiswa nguwe okanye safunyanwa ngendlela yamanyathelo okuqukelelwa ka-SARS kufuneka sibuyiswe.
- Inkqubo yerhafu yaseMzantsi Afrika isebenza “ngomthethosiseko kahlawula ngoku uze uxoxe mva” okuthetha ukuba, nokuba uyaluphikisa uhlobo olwenze ukuba ube netyala, kufuneka uhlawule kuqala. Unelungelo nakuba kunjalo, lokucela u-SARS ukuba asinqumamise isibophelelo sakho sokuhlawula ityala de kugqitywe inkqubo yokusonjululwa kwembambano. U-SARS akavumelekanga ukuthatha nawaphi na amanyathelo okuqokelela ukusukela ngomhla lowo ungenise ngawo isicelo esinjalo, de ibe ziintsuku ezilishumi ezisemva kokuba ikwazisile ukuba mhlawumbi isicelo saliwe, okanye isicelo ebesivunyiwe ngaphambili sirhoxisiwe.¹¹
- Unelungelo lokwaziswa ngetyala lerhafu kunye nenjongo ka-SARS yokufumana isigqibo senkundla kumatyala angengawo awolwaphulomthetho okanye ukonyulwa kweqela lesithathu ukuba lilande oko ukubambayo.¹²
- Unelungelo lokufaka isicelo ku-SARS sokwenza ulungiselelo lokuhlawula ityala lakho lerhafu ngezavenge, okanye ukwenza isithembiso sokuhlawula isixa esisezantsi kuneso silindelekileyo.¹³

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

11. Icandelo 164(6) le-TAA.

12. Amacandelo 172 nele-179 e-TAA.

13. AmaCandelo 167-168; namacandelo 200-207 e- TAA.

5. Ilungelo lakho lobucala nobumfihlo¹⁴

- Abahlawuli berhafu banelungelo lokulindela ukuba naluphi na uphاندolwe-SARS, okanye amanyathelo okunyanzelisa azakuthobela umthetho. Inyathelo elinjalo kufuneka lingaphazamisi ngaphezu koko kuyimfuneko kwaye kufuneka lifaneleke ngokwenkqubo.
- Unelungelo lokulindela ukuba naluphi na ulwazi olunikayo ku- SARS kunye noMsombululi weziKhalazo zeRhafu lungaxelwa ngaphandle kokuba ukugunyazise ngokwakho oko okanye kuvunyelwe ngumthetho.
- Nceda uqonde ukuba u-SARS uvumelekile ukuba afumane ulwazi olunxulumene nemicimbi yakho yerhafu kumaqela esithathu afana neebhanki nabaqeshi¹⁵.
- Unelungelo lokufaka isikhalazo solwaphulomthetho ngokubhekisele kuye nawuphi u-SARS okanye umsebenzi woMsombululi weziKhalazo zeRhafu, okanye nabani na ongomnye osebenzisa okanye oxela ngokungalinganga ulwazi lwakho esophula i-TAA.

14. Amacandelo 21, 40-66, 67-72, 115(2)124(1), 132, 236 e-TAA nomThetho wokuKhuthazwa koFikelelo kuLwazi wesi-4 ka-2013.

15. Icandelo 46 le-TAA.

6. Ilungelo lokufumana umelo¹⁶

Unelungelo lokufumana iinkonzo zommeli ukuba akuncedise ngemicimbi yakho yerhafu kunye nezinto ozenza no-SARS.

Kufuneka kuqatshelwe ukuba kwimeko yetyala leBhodi yeRhafu, umhlawuli werhafu kufuneka acele imvume yokuba amelwe kusihlalo.¹⁷

16. Amacandelo 25(3), 52(3), 103, 113(8) e-TAA.

17. Icandelo 113(8) le-TAA.

7. Unelungelo lokugqitywa¹⁸

Unelungelo lokuba nophicothoncwadi, uphando, imbambano namanyathelo oqokelelo lwetyala agqitywa kwithuba elifanelekileyo.

18. Amacandelo 29(3), 32, 93, 98, 99, 100, 148, 171, 176(3), 197, 198, 232 e-TAA.

8. Unelungelo lokwenza izicelo/iziphakamiso /izicelo ezithile ku-SARS¹⁹

The Amagatya omthetho werhafu anika uncedo oluthile kubahlawuli berhafu awasebenzi ngokuzenzekelayo. Kwezi meko, unelungelo lokucela ukuba uncedo oluthile lusetyenziswe kwimeko yakho.

Imizekelo ethille yezicelo/ukufakwa kwezicelo umhlawuli werhafu anokuzenza ku-SARS zezoku:

- Ulwandiso lwexesha lokufakwa kwamaxwebhu acelwe ngu-SARS;
- Izigqibo ezibhaliweyo okanye izimvo ezingabopheleliyo;
- Izizathu zohlolo;
- Ukuba isigqibo esenziwe ngu-SARS esingaxhomekekanga kwinkcaso nesibheni sirhoxiswe;
- Uhlolo lwehliswe;
- Ulwandiso lwexesha lokungenisa iinkcaso nezibheni;
- Ukwenza isiphakamiso sokulungisa imbambano;
- Ukurhoxiswa kukasihlalo webhodi yerhafu; kunye
- Nokuba izohlwayo ezithile nenzala zirhoxiswe.

19. Amacandelo 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) e-TAA nomThetho 6.

9. Unelungelo lokukhalaza ngaphandle koloyiko lokuxhatshazwa²⁰

- Unelungelo lokukhalaza.
- Awunakoyikiswa ukuba ungasifaki isikhalazo okanye ukuba usirhoxise isikhalazo.
- Awunakoyikiswa ngokufaka isikhalazo kwiofisi yolawulo lwezikhalazo zangaphakathi ye-SARS okanye kwiOfisi yoMsombululi weziKhalazo zeRhafu.
- Abahlawuli berhafu banelungelo lokuba zibhaliswe kwaye zisonjululwe ngokukhawuleza izikhalazo zabo yiOfisi yoLawulo lweziKhalazo (Complaints Management Office) (CMO) ye-SARS kubunizni beentsuku ezingama-21 zokusebenza ukusukela ekufakweni kwesikhalazo, ngokutsalela umnxeba i-SARS CMO ku **0860 12 12 16**. Ukuba ngaba abahlawuli berhafu abakoneliseki sisiphumo se-SARS, abahlawuli berhafu banokulandela inkqubo yezikhalazo yoMsombululi weziKhalazo zeRhafu ngokucela ifomu yesikhalazo, enokudawunlowudwa ku-www.taxombud.gov.za.

Inokucelwa ngeimeyile kananjalo ifomu ku **complaints@taxombud.gov.za** okanye ngomnxeba ku **0800 662 837**.

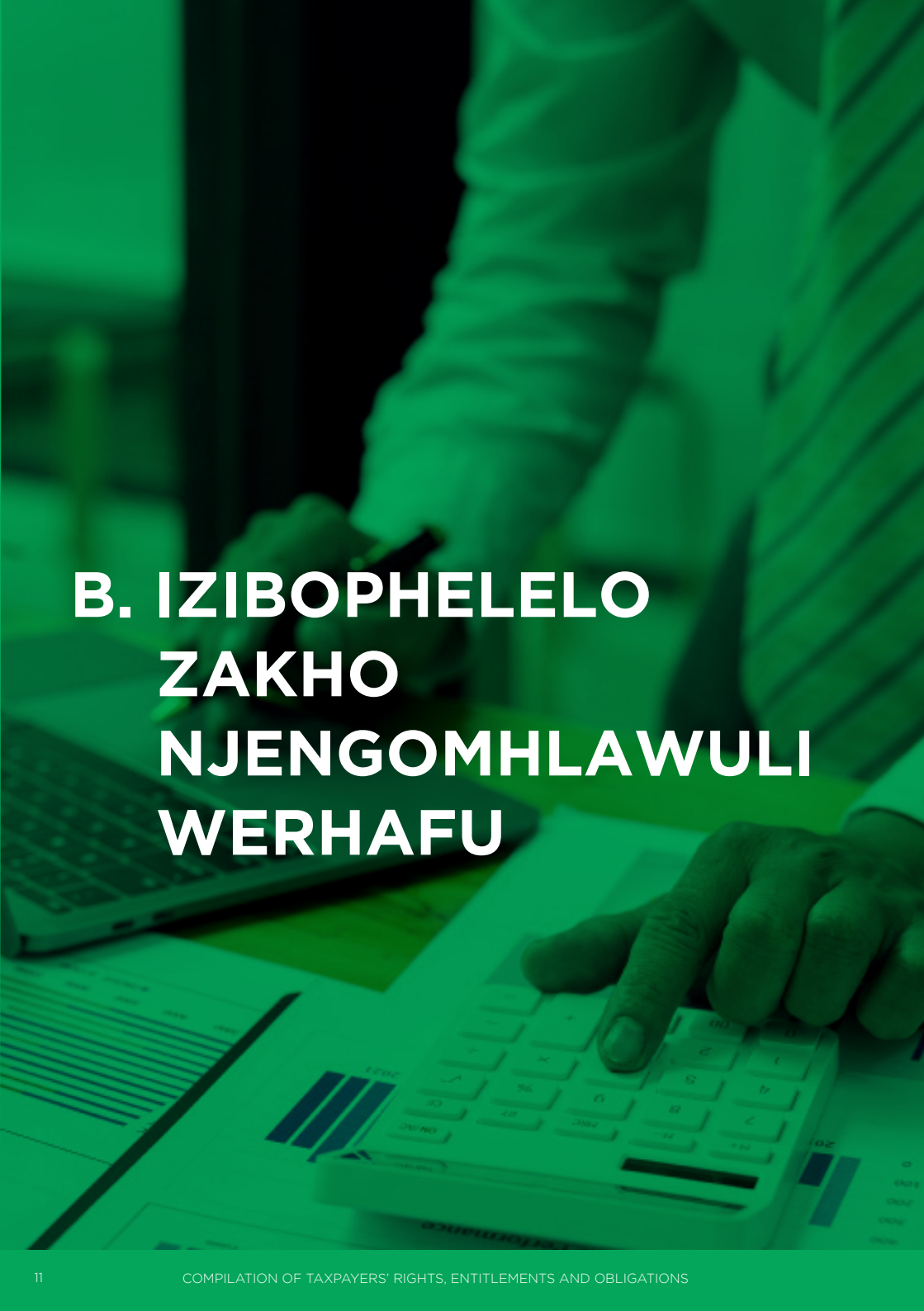
20. Amacandelo 16-18 e-TAA kunye nomthethosiseko wesixhenxe weBatho Pele njengoko iqulethwe kwiPhepha leNgcaciso Nkqubo kuTshintsho loNikezo lweeNkonzo zikaRhulumente GG 18340, iSaziso 1459 sika-1997.

10. Unelungelo lokuphikisa/ukucela umngeni kumahlolo/izigqibo²¹

Unelungelo lokuphikisa naluphi na uhlobo okanye isigqibo esixhomekeke kwinkcaso kunye nesibheno, kumagatya nemithetho emiselweyo enkqubo yokusonjululwa kwembambano.

Unelungelo lokuthatha naliphi na inyathelo lolawulo elichaphazela ngokungalunganga amalungelo abo, kuqwalaselo kwakhona ngokwamagatya abekwe kumThetho wokuKhuthazwa koLawulo olunobuLungisa.

21. Amacandelo 103, 104, 107, 177 (3) 190 (6) 220, 224 e-TAA. .



B. IZIBOPHELELO ZAKHO NJENGOMHLAWULI WERHAFU

IZIBOPHELELO ZAKHO NJENGOMHLAWULI

WERHAFU²²

- Umntu ngamnye unomsebenzi wokusebenza ngokona kuba nako kwakhe kunye nangokufanelekileyo kunye nangokuhlawula iirhafu eziwiswe ngumthetho.²³
- Njengomhlawuli werhafu unoxanduva lokuqinisekisa ukuba uyazazi izibophelelo zakho kwaye ukuba awuqinisekanga ngayo nayiphi indlela okanye imicimbi yakho yerhafu inzima, kufuneka ufune icebo elifanelekileyo.
- Kufuneka ubhalise njengomhlawuli werhafu xa kufanelekile ukuba wenze njalo.²⁴
- Kufuneka unyaniseke kwaye uchane kwimisebenzi yakho no-SARS kunye noMmeli weziKhalazo zeRhafu.
- Kufuneka uthobele zonke iinkqubo zerhafu ezimiseliweyo kunye namaxesha amiselweyo anxulumene nemicimbi yakho yerhafu.²⁵
- Ingakumbi, kufuneka ungenise iifomezipheleleyo nezinyanisekileyo zerhafu kwaye wenze intlawulo xa kufuneka wenze njalo.²⁶
- Kufuneka ungenise amaxwebhu acelwe ngu-SARS ngohlobo olo kwindawo kunye nangexesha elixeliweyo kwisicelo.²⁷
- Kufuneka wazise u-SARS ngalo naluphi na utshintsho kwiinkcukacha zakho ezibhalisiweyo okanye iinkcukacha zokubhanka kwiintsuku ezingama-21.²⁸

23. Ingaku 29 loMgulu waseAfrika wamaLungelo obuNtu nabaNtu owaMkelwa ngowama-27 Juni 1981, OAU Doc. CAB/LEG/67/3 rev. 5, 21 I.L.M. 58 (1982), owaqala ukusetyenziswa ngowama-21 Oktobha 1986 kwaye walungiswa nguMzantsi Afrika.

24. Amacandelo 22 – 24 e-TAA.

25. Izahluko 3: Ubhaliso, 4: lifom zeRhafu neeRekhodi, 5: UkuQokelelwa koLwazi, 9: UkuSonjululwa kwMbambano, 10: UXanduva neNtlawulo yeRhafu; kunye 11: NokuFunyanwa kweRhafu ze-TAA zezona zibalulekileyo.

26. Icandelo 25 – 28; nele-162 e-TAA.

27. Icandelo 23 le-TAA.

28. Icandelo 23 le-TAA.

- Kufuneka ugcine onke amaxwebhu kunye neerekhodi zakho ezinxulumene nezibhengezo zakho zerhafu ithuba leminyaka emihlanu ukususela kumhla ongenise ngawo iifomu zakho zerhafu. Kubalulekile ukuqonda ukuba ithuba leminyaka emihlanu liqala kuphela ngomhla ongenise ngawo ifomu yakho yerhafu.²⁹
- Ukuba ngaba akufunwa ukuba ungenise ifomu yakho yerhafu, kufunwa ukuba ugcine onke amaxwebhu kunye neerekhodi zakho iminyaka emihlanu ukuqala kwisiphelo sethuba lerhafu elo loo maxwebhu neerekhodi zinxulumene nalo.³⁰
- AbaHlawuli Rhafu bamaQumrhu kufuneka baqinisekise ukuba bamelwe maxa onke ligosa likarhulumente elihlala eMzantsi Afrika.³¹

29. Icandelo 29 le-TAA.

30. Icandelo 29 le-TAA.

31. Icandelo 246 le-TAA.

ISIPHELO

Undoqo wenkqubo yolawulo lwerhafu olufanelekileyo, olunobulungisa lungqinelwano olufanelekileyo phakathi kwamagunya nemisebenzi kagunyaziwe wengeniso, kwelinye icala, amalungelo nezibophelelo zomhlawuli werhafu kwelinye icala. Olu xwebhu lufuna ukufaka isandla kolo ngqinelwano ngokusebenza, njengendawo enye, ehlanganisiweyo yongqinisiso malunga namalungelo, okufaneleyo nebophelelo zabahlawuli rhafu baseMzantsi Afrika. Luxwebhu lokuqala oluhlobo lunje eMzantsi Afrika kwaye kuyathenjwa ukuba luza kunceda abantu baseMzantsi Afrika ngokufaka isandla ngokubhekisele kuqokelelo lwerhafu olufanelekileyo noluphezulu.



OFFICE OF THE TAX OMBUD

Ensuring fairness

IOfisi yoMmeli weziKhalazo zeRhafu

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IDilesi yePosi

PO Box 12314,
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0028

ISaziso seLungelo loMbhali nokungaThathi Xanduva

Ulwazi olunikwe kolu xwebhu lukhuselwe yimithetho yelungelo elilodwa lomvelisi elisebenzayo kwaye alunakukhutshelwa, lusasazwe okanye lulungiswe ngayo nayiphi na injongo ngaphandle kwemvume ecacileyo yoMsombululi weziKhalazo zeRhafu. Ulwazi beluchanekile ngexesha lopapasho kodwa kunokwenzeka ukuba luye lwatshintsha emva koko. Olu xwebhu lolweenjongo zolwazi kuphela kwaye alunakuthathwa njengongqinisiso olusemthethweni. Ukusetyenziswa kolu lwazi nguye nawuphi na umntu kuza kuba ngokwengqiqo epheleleyo yaloo mntu. 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 okushiyeiweyo okuqulethwe kolu xwebhu. Ulwazi alungeni kwindawo yomthetho kwaye abafundi balo abathandabuzayo ngokuphathelele nawo nawuphi na umba wolwazi oluveziweyo kuxwebhu kufuneka babhekisele kumthetho obandakanyekayo, okanye ofuna uluvo olusesikweni kumntu ofanelekileyo oqinisekisiweyo.