



OFFICE OF THE
TAX OMBUD

KAMLAMULI WEZOMTHELO

UMHLAHLANDLELA WEENGHONGHOYILO



LOKHO EKUFANELE UKWAZI



TaxOmbudSA



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Office of the Tax Ombud

#TaxpayersRightsMatter



Isiqubulo sethu

Ensuring fairness.



Inembombono

Ukuqinisa ithemba nokuzithemba kwababhadelimthelo ekuphathweni komthelo.



Umnqopho

Ukuba yindlela esebenzako, ezijameleko, engakhethiko nelungileko yokulungisa yababhadelimthelo.

Amagugu



Ukuziphendulela

Taxpayers are entitled to a rational and fair reason for decisions and actions taken.



Ukuzijamela

Ekuqalaneni neenghonyayo zababhadelimthelo, umLamuli wezomThelo usebenza ngokuzijamela ngaphandle kwe-SARS.



Ukusebenza kuhle

I-Ofisi kamLamuli wezomThelo iqinisekisa bona zoke iinghonyayo zababhadelimthelo zizokusonjululwa msinyana nangepumelelo.



Ukulunga

UmLamuli wezomThelo usebenza ngendlela elungileko ngaso soke isikhathi.



Ifihlo

I-Ofisi kamLamuli wezomThelo ibamba zoke iinkulumiswano naba bhadelimthelo ngokufihlakeleko ngaphandle kobana bagunyazwe ngenye indlela mbhadelimthelo.



Ukungathathi ihlangothi

UmLamuli wezomThelo uzakubuyekeza iinghonyayo zababhadelimthelo ngendlela efaneleko.



SIBOBANI?



Ukukhuthaza ukuzithemba kwababhadelimthelo

I-OTO yasungulwa ngoSewula 2013 ukuthuthukisa ukuphathwa kwerherho lezomthelo eSewula Afrika. Bekube mhlokho, bekungakabi nendlela yokulungisa ezijameleko yababhadelimthelo esele basebenzise ikambiso ejayelekileko ye-SARS yokungonghoyila begodu bebangakasizwa. Njengendlela yokulungisa yababhadelimthelo, silwela ukuqinisekisa bona ababhadelimthelo bathola isenzelwa esifaneleko begodu baphathwa ngendlela efaneleko nelungileko kwa-SARS kanye naku-OTO.

ZIYINI IZENZELWA ZETHU?

Umsebenzi kamLamuli wezomThelo kubuyekeza nokulungisa nanyana ngisiphi isinghonyoyilo sakambhadelimthelo esimayelana nesenzelwa, ikambiso namkha indaba yokuphatha evela ukusuka ekusetjenzisweni kweendinyana zomThetho womthelo yi-SARS. Ukungezelela, ngesibawo sakaNgqongqotjhe namkha ngehlelo lakamLamuli wezomThelo ngokuvunywa nguNgqongqotjhe, sibuyekeza nanyana ngiziphi iindaba ezihlelekileko nezivelako eziphathelele nendaba yesenzelwa namkha ukusetjenziswa kweendinyana zomThetho wokuPhathwa komThelo namkha ikambisolawulo namkha iindinyana zokuphatha zomThetho womthelo.

KUBAYINI UFANELE UKUSEBENZISA IZENZELWA ZETHU?

- Zinikelwa ngaphandle kweendleko kuwe njengombhadelimthelo. Isenzelwa sisimahla - mahala!
- Asibandlululi.
- Sikghona ukungena erherhweni lomthelo le-SARS ukuqinisekisa imininingwana kanye nelwazi ngokuzijamela.

IINDABA

EZIHLELEKILEKO: LOKHO EKUFANELE UKWAZI

Indaba ehlelekileko yindaba ethileko engathathwa njenge mbangela eqakathekileko yesinghonyoyilo esithinta namkha esizokuthinta ababhadelimthelo abanengi erherhweni lomthelo. Iindaba ezihlelekileko zingavela ngebanga lindlela amarherho we-SARS asebenza ngayo, indlela i-SARS etlama beyiphumelelise ngayo imigomo, imikghwa namkha ikambiso, namkha indlela i-SARS esebenza ngayo namkha ingatjheji ngayo iindinyana zomthetho.

SIZIBONA NJANI IINDABA EZIQAKATHEKILEKO NEZIVELAKO?

Lokha nakukhonjwa begodu kuhlaziywa iindaba ezihlukahlukeneko ababhadelimthelo abahlangabezana nazo, i-OTO iqala izinto ezifana nalezi:

- umthelela wendaba emalungelweni wababhadelimthelo;
- umthelela omumbi wendaba le ku-SARS;
- ukuqakateka kwendaba kanye
- nenani lababhadelimthelo abathintekako.

Ngakho-ke sikhupha isiphakamiso esisemthethweni esibeka izinto ezirholela esiquntweni sethu sokukhomba indaba njengendaba ehlelekileko namkha evelako.

Funda ngokudephileko ngeendaba ezikhona njenganje [kuwebhusayidi kamLamuli wezomThelo.](#)

USIFAKA NINI

ISINGHONGHOYILO?

Ngaphambi kobana baye kumLamuli wezomThelo, ababhadelimthelo kufanele baqinisekise bona bayiqedile ikambiso yangaphakathi yokusombulula iinghonghoyilo ye-SARS ngaphandle kwalokha kunobujamo obukatelelako bokungenzi njalo.

Ukudlulisela isinghonghoyilo ku-SARS, umbhadelimthelo kufanele athintane ne-Ofisi ye-SARS yokuPhathwa kweeNginghonghoyilo (i-CMO) ku-0860 121 216 namkha ku-eFiling. Nangabe solo awukaneliseki ngendlela i-SARS ephathe ngayo isinghonghoyilo sakho, namkha nangabe i-SARS CMO ayikasiqedi isinghonghoyilo sakho ngemva kwamalanga ama-21 wokusebenza ukusuka ngelanga osifake ngalo, ungaya e-Ofisini kamLamuli wezomThelo.

Nangabe isinghonghoyilo sakho siwela ngaphasi kwegunya lethu, sizosamukela, sisiphenye begodu sinikele neemphakamiso zethu ku-SARS zokobana singasonjululwa bunjani isinghonghoyilo.

NGIBUPHI UBUJAMO OBUKATELELAKEO?

UmThetho wokuPhathwa komThelo ubeka izinto ezilandelako umLamuli wezomThelo azozitjheja lokha nakathatha isiqu nto sokobana ingabe ubujamo bungaba “ngobukatelelako”:

- isibawo siphakamisa iindaba ezihlelekileko;
- ukuqeda ikambiso yokusombulula iinghonghoyilo kuzokubangela ubudisi obungakafaneli kumenzisibawo; namkha
- ukuqeda ikambiso yokusombulula iinghonghoyilo ngekhe kwenzeke bona kukhiqize umphumela ngaphakathi kwesikhathi lapho umLamuli wezomThelo abona kufanele.

UmLamuli wezomThelo kufanele azise umnghonghoyili bona ngiliphi igadango elizokuthathwa, nangabe likhona.

LOKHO UMLAMULI WEZOMTHELO ANGEKHE AKGHONE UKUKWENZA

UmLamuli wezomThelo angeze abuyekeza:

- umthetho namkha umgomo womthelo;
- Umgomo we-SARS namkha ikambiso evamileko;
- indaba engaphikiswa beyibilayezwe ngaphasi komThetho womthelo, ngaphandle kwendaba yokuphatha ephathelene nokuphikisa nokubilayeza isinghonyayo;
- kanye nendaba yomthelo ngaphambi kwekhotho yomthelo namkha isiqu nto esithathwe yikhotho.

Umbuzo kambhadalimthelo:

**Indaba yami yomthelo sele
isekhotho kodwana ngitlhoga
i-OTO bona izongisiza
ekhotho ngepi yami ne-SARS.**

Ipendulo kamLamuli wezomThelo:

**Tjhebetjhebe, umLamuli wezomThelo
akakghoni ukungenelela endabeni
engaphambi kwekhotho yomthetho.**

A photograph of three call center agents in a modern office setting. In the foreground, a young Black man is smiling and wearing a headset. Behind him, a woman and another man are also wearing headsets and looking at computer monitors. The image has a green and blue color overlay.

SISEBENZA NJANI?



Sizama ukusombulula iinghonyiso zakho msinyana.

Imizamo yethu yokusombulula iinghonyiso ifaka hlalane okulandelayo:

- Hlola begodu ubuyekeze isinghonyiso sakho ukuthola bona siwela ngaphakathi kwegunya lethu bese ulungisa ukuhlola kwangaphambilini kwakho mngonyiso.
- Nangabe asiweli ngaphasi kwegunya namkha sifakwe ngaphambi kwesikhathi, incwadi yomphumela wokuhlola izokuthunyelwa kumbadlimthelo.
- Nangabe siwela ngaphasi kwegunya begodu umLamuli wezomThelo ukholwa bona i-SARS idanise umbadlimthelo ngokwekambiso, ngokuphatha namkha azange ihlangabeze iintombiso zayo zesenzelwa, iimpakamiso zendlela esizokusongululwa ngayo zizokuthunyelwa ku-SARS.
- I-SARS izakuphendula ngombiko orhonyezako mayelana nendlela ebasombulule ngayo isinghonyiso, umLamuli wezomThelo ebegade azosihlaziya bese uthumela incwadi yokuphatha kumbadlimthelo etjengisa indlela isinghonyiso esisonjululwe ngayo.

UmLamuli wezomThelo angahlela indlela ukubuyekizwa ekuzokwenziwa ngayo. Lokhu kunga faka hlalane ukuphakamisa bona isinghonyiso sisonjululwe ngokusebenzisa ukulamula namkha ukubuyisana nangabe kuyatlhokeka.

IIMPAKAMISO ZAKAMLAMULI WEZOMTHELO KU-SARS

Iimpakamiso zethu azibopheleli i-SARS namkha umbadlimthelo. Nanyana kunjalo, nangabe awuzamukeli iimpakamiso zethu, ukhululekile ukuthumela iinzathu zakho zalokhu kumLamuli wezomThelo kungakapheli amalanga ama-30 ngemva kokufumana iimpakamiso zethu. UmLamuli wezomThelo angafaka hlalane iinzathu ezinikelwe em bikweni oya kuNgqongqotjhe namkha kuKomitjhina ngaphasi kwesigaba 19 somThetho wokuPhathwa komThelo.

SIZIBOPHELELA NJANI EKUGGCINENI IFIHLO?

I-Ofisi kamLamuli wezomThelo ibophekile ngokomthetho kobana ivikele ilwazi eliyifihlo lakambhadelimthelo, begodu boke abasebenzi bethu batlikitla isiFungo seFihlo. limfuneko zokugcina ifihlo zivezwe esigabeni 21(2) somThetho wokuPhathwa komThelo.

UmLamuli wezomThelo kanye nanyana ngubani omjameleko ngeze baveza nanyana ngiyiphi imininingwana ku-SARS nangabe itholwe nguye namkha ngomjameleko, namkha ilungiswe ngelwazi elitholwe nguye namkha ngomjameleko, ngaphandle kwezinga elitlhogekako lokwenza imisebenzi yakhe ngaphasi komThetho.

UmThetho uthi i-SARS kufanele ivumele umLamuli wezomThelo ukuthi angene elwazini eliphathelene namandla nemisebenzi kamLamuli wezomThelo.



USIFAKA NJANI ISINGHONGHOYILO?

IGADANGO 1: THOLA IFOROMULESINGHONGHOYILO

- Kuthungelelwanohlanganiso ku-: www.taxombud.gov.za
- Emntwini ku-OTO e-Menlyn Corner, 2nd Floor, 87 Frikkie de Beer Street, Menlyn, ePitori
- Ngomtato ku-: **0800 662 837**
- Nge-imeyilli ku-: complaints@taxombud.gov.za

IGADANGO 2: GCWALISA IFOROMU NGOKUPHELELEKO

Ilwazi elilandelako kufanele libe seforomini lokunghonghoyila:

- Ilwazi elilandelako kufanele libe seforomini lokunghonghoyila:
- Ibizo elipheleleko
- Inomboro kamazisi nenomboro yepasipoti
- Inomboro yomthelo
- Ikhamphani/CC/iThrasti - ibizo lokutlolisa
- Ikhamphani/i-CC/iThrasti - inomboro yokutlolisa
- Imininingwana yokuthintana:
 - Inomboro yomtato wekhaya
 - Inomboro kamaliledinini
 - Inomboro yefeksi
 - Inomboro yomtato webhizinisi
 - Isiphande se-imeyili
 - Isiphande sendawo
 - Isiphande seposi
- Imininingwana yesinghonghoyilo:
 - Umhlobo womthelo
 - Ubujamo beenghonghoyilo
 - Isikhathi sonyaka womthelo
- Tlola ubujamo beqiniso lesinghonghoyilo sakho ngokulandelana kwesikhathi, ukufaka hlangana zoke iinomboro zamacala phathelene nesinghonghoyilo esivela
- Qiniseka bona usebenzisa inomboro yomthelo efaneleko.
- Tjengisa umphumela owufunako wesinghonghoyilo sakho.

Nasele silifumene iforomu lakho lokunghonghoyila, i-OTO izokurekhoda isinghonghoyilo bese inikela incwadi yokuqinisekisa ukutholwa kwesinghonghoyilo.

IGADANGO 3: TLIKITLA BEWUFAKE WOKE AMAFOROMU IDADAMU

Nawusebenzisa umjameli, kufanele wethule igunya lokujanyelwa kanye namakhophi aqinisekisiweko womazisi kamjameli wakho.

Ungadawunulowuda iforomu legunya lokujanyelwa kuwebhusayidi ye-OTO ngaphasi kwesihloko esithi-Complaints.

Khumbula bona bobabili umnghonghoyili ngomthelo nomjameli wezomthelo kufanele batlikitle amaforomu.

SIBAWA UTJHEJE: Nawunganikeli ubufakazi obaneleko bokusekela isinghonyoyilo sakho, i-OTO izokukateleleka bona iphelise indaba. Ngenye indlela, unganikelwa elinye ithuba lokunikela ubufakazi obuthokekako.

KWENZEKANI NGEMVA KOKUFAKWA KWESINGHONGHOYILO?

- I-OTO izakuhlaziya indaba begodu ihlele bona ingabe isinghonyoyilo siwela ngaphasi kwegunya lethu nokobana umnghonghoyili uyi sebenzisile ikambiso yeenghonyoyilo ye-SARS. Nangabe ikambiso ye-SARS ayikalandelwa ntanzi, sizokuqala bona ingabe wena njengomnghonghoyili unikele ubujamo obukateleleko bokungenzi njalo, namkha nangabe umLamuli wezomThelo angakhomba ubujamo obukateleleko bokobana wena ungathomi ngokusebenzisa ikambiso yokunghonyoyila yakwa-SARS. I-OTO izokuqinisekisa nokobana ingabe kunemikhawulo esebenzako bese ihlola nokobana isinghonyoyilo sivumelekile na.
- Kobana iinghonyoyilo zingaphakathi kwegunya le-OTO (okutjho bona kunokwehluleka kwesenzelwa, kwekambiso namkha kokuphatha kwe- SARS), i-OTO izokuphakamisa ku-SARS bona ubujamo bungalungiswa bunjani. Sizokuthumela nencwadi yokwamukela kuwe, umbhadelimthelo. Nangabe icala liyararhiwa, incwadi yomphumela izoku thunyelwa kuwe neenzathu zokurarhiwa.

YAZI AMALUNGelo WAKHO

I-OTO iragela phambili nokufuna ukukhuthaza ukulingana okuhle hlangana namandla nemisebenzi ye-SARS kanye neembopho zababhadelimthelo, iinsombululo kanye namalungelo. Sikhiqize iButhlelo lamaLungelo wabaBhadelimthelo, Amalungelo neembopho ezinelwazi elimayelana namalungelo wababhadelimthelo neembopho eziphathelele neendaba zabo zomthelo kanye nokuzibandakanya ne-SARS kanye ne-OTO.

IButhlelo leli alisiyo i"Vikelamalungelo" kodwana ibuthlelo lemgomo emumethwe emitlolweni ehlukehlukeneko, ukufaka hlangana nomThethosisekelo, umthetho womthelo neminye imitlo karhulumente.

Nanyana ngimaphi amalungelo ekukhulunywa ngawo kuButhlelo angaba ngaphasi kobujamo bokweyama ebujameni obuthileko begodu kube nomkhawulo ngezinga elivunyelweko ngokomthetho. IButhlelo alijamiseleli, alithathi indawo namkha licithe nanyana ngimuphi umthetho, ikambisolawulo yomthetho ojayekekileko namkha ikambiso ephathelele nokuphathwa komthelo.

Ababhadelimthelo bayayeleliswa bona bafune isizo lomuntu onelemuko nangabe bafuna ukusebenzisa amalungelo wabo. Kuyavunywa bona ukusebenzisa amalungelo wakho kuvamise ukuthoga isenzo sekhotho esibizako.



**IButhlelo lamaLungelo
wabaBhadelimthelo
Amalungelo kanye
neembopho
ziyatholakala ku
webhusayidi
kamLamuli
wezomThelo.**





UMBIKO OBUYAKO NGESENZELWA

I-Ofisi kamLamuli wezomThelo ifuna ukuzwa kuwe ngezenzelwa esizinikelako namkha bona singakusiza njani ngcono. Nangabe ufuna ukusibuka mayelana nelemuko elihle, isinghonyoyilo mayelana nesenzelwa esinganelisiko namkha unesiphakamiso sokobana singasithuthukisa njani isenzelwa sethu, sibawa uthintane nathi ku-communications@taxombud.gov.za.

Singakuthinta njengengcenywe yekambiso yethu yokubuyekeza.

Menlyn Corner, 2nd floor, 87 Frikkie De Beer Street, Pretoria, 0181

Isentha yokuthintana 0800 662 837

I-imeyili complaints@taxombud.gov.za

www.taxombud.gov.za

UKUZILANDULA

Imithetho esebenzako yephahla yobuhlakani ivikela ilwazi elinikelwe emtolweni lo begodu angeze lakopiwa, lasatjalaliswa namkha latjhugululwa ngeminqopho yezokuthengisa. Ilwazi elimumethwe kilencwajana beliliqiniso ngesikhathi sokugadangiswa kodwana kungenzeka bona litjhugulukile ngemva kwalokho. Nangabe kunokuzaza ngokunemba namkha nangabe awunalo igadangiso lamva lencwajana le, sibawa udosele iSentha yokuThintana ye-OTO ku-0800 662 837 ukuthola isiqinisekiso.

Incwajana le yenzelwe ilwazi kwaphela begodu ayithathwa njengekomba yomthetho. Nanyana ngikuphi ukusetjenziwa kwelwazi leli kuzokuba ngokuzikhethela komfundi. I-Ofisi kamLamuli wezomThelo ayijameleli, ikhuthaze namkha iphakamise bona imikhiqizo namkha izenzelwa ekukhulunywa ngazo emtolweni lo zifanele iindingo zomuntu othileko. UmLamuli wezomThelo akamukeli nanyana ngisiphi isibopho ngebanga lokulahlekelwa, lomonakalo, leendleko ezingaba khona namkha zenzeke ngokunqophileko namkha ngokungakanqophi ngebanga lananyana ngiwuphi umtjhapho namkha ukutjhiywa emtolweni lo.

NB: Ilwazi alithathi indawo yomthetho. Abafundi abanokuzaza ngananyana ngiyiphi ingcenywe yelwazi elimumethwe kilomhlahlandlela kufanele baqale umthetho ofaneleko namkha bafune umbono osemthethweni emuntwini oneziqo ezifaneleko.