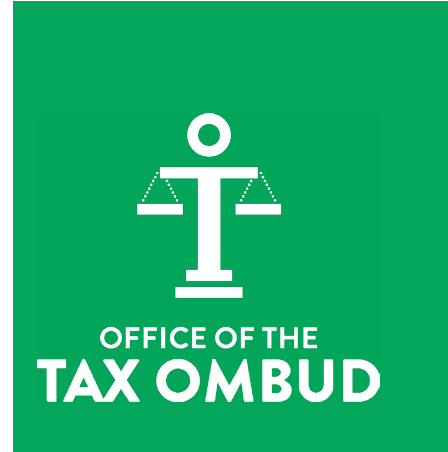
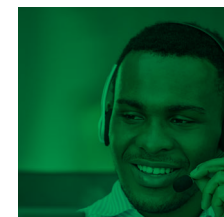




UmLamuli wezomThelo
IBUTHELELO LAMALUNGELO
NEEMBOPHO
ZABABHADELIMTHELO





Isiqubulo sethu

Ukuqinisekisa ukulunga.



Inembombono

Ukuqinisa ithemba nokuzithemba kwababhadelimthelo ekuphathweni komthelo.



Umnqopho

Ukuba yindlela esebenzako, ezijameleko, engakhethiko nelungileko yokulungisa yababhadelimthelo.



Amagugu

Ukuziphendulela

Ababhadelimthelo banelungelo lokuthola isizathu esizwakalako nesifaneleko seenqunto kanye nezenzo ezithethweko.



Ukuzijamela

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



Ukusebenza kuhle

I-Ofisi kamLamuli wezomThelo iqinisekisa bona zoke iinghonyoyilo 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 iinghonyoyilo zababhadelimthelo ngendlela efaneleko.

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ISINGENISO

Isikhundla sakamLamuli wezomThelo sasungulelwa "... ukuzalisekisa ukulingana hlangana namandla nemisebenzi ye-SARS kanye neembopho zababhadelimthelo, iinsombululo namalungelo".¹

Ngokukhambisana nomnqopho lo, umtlo lo ufuna ukunikela abhadelimthelo ilwazi elimayelana nokobana ngimaphi amalungelo neembopho zabo mayelana neendaba zabo zomthelo nokuzibandakanya nePhiko lezomThelo leSewula Afrika (SARS) kanye ne-Ofisi kamLamuli wezomThelo.

Lokhu akusiyo iVikelamalungelo ekatelelwako kodwana ilibuthelelo lekambisolawulo emumethwe emitlolweni ehlukahlukene, okufaka hlangana umThethosisekelo, umthetho womthelo neminye imitlo karhulumente. Nanyana ngimaphi amalungelo atjiwo lapha angaphikiswa begodu kungenzeka alinganiselwe ngezinga elivunyelwa mthetho.

Umtlo lo ufaka hlangana imidzubhulo yeengaba ezithileko zomThetho wokuPhathwa komThelo, 28 ka-2011 (TAA) kanye nemiThetjhwana² enikela ngamalungelo lawa kubabhadelimthelo kanye nesirhunyezo sokobana ngimaphi amalungelo la.³

Iingaba ezifaneleko zivezwe emanethini angaphasi ukwenzela bona kube lula ukuzifumana. Sibawa uyelele bona lokhu akuhloselwa bona kube lirhelo elifaka koke kodwana kunalokho kuyikomba yamsinyana yeengaba eziqakatheke khulu ngokuya ngelemuko laka-OTO.

Umtlo lo awujamiseleli, awuthathi indawo namkha uqede nanyana ngimuphi umthetho, ikambisolawulo yomthetho ojayekekileko namkha ikambiso ephathelene nokuphathwa komthelo begodu ababhadelimthelo bayayelelwa bona bafune isizo emntwini onelemuko ozobasiza nangabe bafuna ukusebenzisa amalungelo wabo. Kuyavunywa bona kanengi ukusetjenziswa kwamalungelo womuntu kutlhoga isenzo esibizako sekhotho.

1. Umtlo Imemorandum yokuHlathulula umThethomlingwa wokuKhibelela yomThelo, 2011, ekhutjwe liZiko lesiTjhaba lezeeMali zakaRhulumente ngomhlaka 27 kuTjhiriweni 2012
2. ImiThetjhwana yokuSombulula iRarano elawula ikambiso ngaphambi kweBhodi yezomThelo namkha iKhotho yezomThelo eMemezelwe ngaphasi kwesigaba103 se-TAA, GN550 ku-GG37819 yongomhlaka11 kuNtaka 2014 .
3. Isigaba 2 se-TAA.



A. AMALUNGELO WAKHO NJENGOMBHADELIMTHELO

1. Unelungelo lokuthola ilwazi

- Unelungelo lokwazi bona khuyini ekufanele uyenze ukuthobela imithetho yomthelo.
- Unelungelo lokuthola ilwazi elisezandleni ze-SARS eliphathelene neendaba zakho zomthelo, ngokuyeleva bona ezinye iimbawo zelwazi zitlhogala isibawo ngaphasi komThetho wokuThuthukiswa kokuFumaneka kweLwazi begodu i-SARS ingasala isibawo nangabe siphathelene nelwazi eliyifihlo le-SARS.⁴
- Unelungelo lokwaziswa ngeenqunto ze-SARS begodu ufumane iinhlathululo ezicacileko ngeenqunto lezi namkha imiphumela ngokuyeleva bona nanyana ngiyiphi indaba ephathelene neenqunto ze-SARS ingatlhoga iimbawo ngaphasi komThetho wokuThuthukiswa koBulungiswa bokuPhatha.⁵
- Unelungelo lokuthola ilwazi elizeleko nelinembako mayelana nezenzelwa ezinikelwa yi-SARS nomLamuli wezomThelo ezenziwa bona zitholakale ngemithombo ehlukahlukeneko efaka hlangana amawebhusayidi ahlukileko, ama-ofisi wamagatja kanye namaziko wokuthintana.⁶
- Unelungelo lokutjelwa bona izinga nekhwalithi yezenzelwa lezi kufanele ibe njani.⁷

4. Isigaba 7 somThethosisekelo weRiphabliki yeSewula Afrika; Isigaba 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) se-TAA; kanye nomThetjhwana 6 nomThetjhwana 7.
5. Isigaba 68 nesama-73 se-TAA kanye nomThetho wesi-2 ka-2000 wokuKhuthazwa kokuFumaneka kweLwazi
6. Isigaba 33 somThethosisekelo nasifundwa nomThetho 3 ka-2000 wokuThuthukiswa koBulungiswa bokuPhatha
7. Umgomo weshlanu weBatho Pele njengombana umumethwe kumBikomthethokambiso ngokuTjhugululwa kokwEthulwa kweZenzelwa GG 18340, GN 1459 ka-1997; iTjhatha yeZenzelwa - sars.gov.za

2. Unelungelo lokuthola isenzelwa esisezingeni eliphezulu nangesikhathi kwa-SARS⁸

Unelungelo lokuthola isizo msinya, ngokusizwa ngehlonipho naphrofetjhinali ekuthintaneni kwakho ne-SARS, kukhulunywe nawe ngendlela oyizwisisa lula, ukuthola imilayezo ecacileko nezwisiseka lula evela kwa-SARS, nokubika isenzelwa esinganelisiko.

Ezinye iimbonelo ezisebenzako zifaka hlangu, ukwenza isibonelo, ukuthi ababhadelimthelo kufanele:

- Baziswe lokha nabakhethiweko bona bahlolwe namkha baqinisekiswa;
- Baziswe ngetuthuko yokuhlolwa okunjalo;
- Baziswe ngomphumela wokuphikisa kungakapheli amalanga ama-60 ngemva kokwethulwa kokuphikisa okuzwakalako ku-SARS; begodu
- Baziswe kungakapheli amalanga ama-30 ngemva kokufaka isibilayezo esivumelekileko nangabe irarano lilungele ukusonjululwa ngenye indlela.

8. IsiGaba195(1)(d) somThethosisekelo, isigaba 22, 23, 25(5),114, 115(1), 131, 166, 187(1), 131, 166, 187(1), 256(2) se-TAA, umthetho 9, umthetho 13(1), kanye nomgomo wesine nowekhomba weBatho Pele njengombana umumethwe kumBikomthethokambiso ngokuTjhugululwa kokwEthulwa kweZenzelwa zomPhakathi GG 18340, Isaziso 1459 saka-1997.

3. Unelungelo lokuthola irherho lomthelo elilungileko, elingakhethiko nelifaneleko⁹

- Kulilungelo lakho bona iindinyana zomthetho womthelo zisetjenziswe ngokungatjhugutjhugulukiko, ngendlela elungileko. Nanyana ngikuphi ukulinganiselwa kwamalungelo wombhadelimthelo, njengombana amumethwe emtolweni lo, kungavunyelwa kwaphela nangabe iindinyana ezithileko zomthetho ziyakuvumela lokho. Isikhulu se-SARS esithatha iinqunto ngeendaba zakho zomthelo kufanele senze njalo ngaphandle kokuphikisana kwemibono okungabangela ukuthatha ihlangothi.
- Unelungelo lokuya ekhotho namkha kwenye ikundla enegunya elifaneleko lokusebenzisa amalungelo wakho.
- Ababhadelimthelo, ukwenza isibonelo, banelungelo:
 - Lokuthatha nanyana ngisiphi isiqunto sangokomthetho se-SARS, esithinta kumbi amalungelo wabo, ngokubuyekizwa ngokuya ngokweendinyana ezivezwe emThethweni wokuThuthukiswa kobuLungiswa bokuPhatha.
 - Lokwenza iimbawo ekhotho yezomThelo ukukatelela i-SARS bona ilandele imiThetjhwana yokuSombulula iRarano.

9. Isigaba 33, 34 nesama-38 somThethosisekelo; Isigaba 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), & 164(6). 215(2), 218, 222, 223(1), 229, 232, 236, 237, 240, 256(2) se-TAA kanye nemiThetjhwana yokuSombulula iRarano ngokupheleleko.

4. Akutlhogeki bona ubhadele imali engaphezu kwenani elifaneleko lomthelo we-SARS¹⁰

- Unelungelo lokubhadela kwaphela inani lomthelo ekufanele ubhadelwe ngokomthetho, ukufaka hlangana inzalo nehlawulo. Nanyana ngiyiphi imali ebhadelwe ngokweqileko nguwe namkha etholwe ngeendlela zokubuthelela ze-SARS kufanele ibuyiselwe.
- Irherho lomthelo leSewula Afrika lisebenza ngomthetho othi “bhabela njenganje uphikisane ngokukhamba kwesikhathi” okutjho bona, nanyana uphikisana nokuhlolwa okwenze bona kube nesikolodo, kufanele usibhadele ntanzi. Nanyana kunjalo unelungelo lokubawa i-SARS bona ijamise isibopho sakho sokubhadela isikolodo bekube lapho ikambiso yokusombulula irarano iqedwa khona. I-SARS ayikavunyelwa ukuthatha amagadango wokubuthelela ukusuka ngelanga owethule ngalo isibawo esinjalo, bekube ngemva kwamalanga alitjhumu ngemva kobana ikwazise bona ingabe isibawo salawe namkha isibawo egade sivunywe ngaphambilini sirhoqisiwe.¹¹
- Unelungelo lokwaziswa ngesikwelede somthelo kanye nomnqopho we-SARS wokuthola isiqu nto sekhotho namkha ukuqatjiswa komuntu wesithathu ozokubuthelela isikwelede.¹²
- Unelungelo lokufaka isibawo ku-SARS sokubhadela isikolodo sakho somthelo ngeentolimende namkha lokwenza isiphakamiso sokubhadela imali encani kunaleyo efaneleko.¹³

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

11. Isigaba 164(6) se-TAA.

12. Isigaba 172 nese-179 se-TAA.

13. Isigaba 167-168; kanye nesigaba sama-200-207 se-TAA.

5. Ilungelo lakho lokuba buntumba nokuba nefihlo¹⁴

- Ababhadelimthelo banelungelo lokulindela bona nanyana ngiliphi irhubhululo le-SARS, iphenyo namkha isenzo sokukatelela sizokukhambisana nomthetho. Isenzo esinjalo akukafaneli sibe ngamandla kunangendlela ekufuneka ngayo begodu kufanele sibe ngokwekambiso efaneleko.
- Unelungelo lokulindela bona nanyana ngiyiphi imininingwana oyinikela i-SARS nomLamuli wezomThelo ngeze yavezwa ngaphandle kobana kugunyaze wena namkha kuvunyelwe mthetho.
- Sibawa wazi bona i-SARS ivunyelwe ukuthola ilwazi eliphathelene neendaba zakho zomthelo ebantwini besithathu njengamabhanga nabaqatjhi¹⁵.
- Unelungelo lokufaka isinghonyoyiso sobulelesi mayelana nanyana ngisiphi isisebenzi se-SARS namkha umLamuli wezomThelo, namkha nanyana ngubani omunye osebenzisa namkha oveza ilwazi lakho ngokungakalungi ngokuphikisana ne-TAA.

14. Isigaba 21, 40-66, 67-72, 115(2)124(1), 132, 236 se-TAA kanye nomThetho 4 ka-2013 wokuVikelwa kweLwazi lomuNtu siQu.

15. Isigaba 46 se-TAA.

6. Ilungelo lokugcina umjameli¹⁶

Unelungelo lokuthola izenzelwa zomjameli ozokusiza ngeendaba zakho zomthelo nokuthintana kwakho ne-SARS.

Kufanele kuyelelwe bona ebujameni bokulalelwa kweBhodi yezomThelo, umbhadelimthelo kufanele abawe imvumo yokujanyelwa kusihlalo.¹⁷

16. Isigaba 25(3), 52(3), 103, 113(8) se-TAA.

17. Isigaba 113(8) se-TAA.

7. Unelungelo lokuthola isiphetho¹⁸

Unelungelo lokobana ukuhlolwa, ukuphenya, ukuphikisana kanye namagadango wokubuthelelwa kwesikolodo kupheliswe ngesikhathi esifaneleko.

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

8. Unelungelo lokwenza iimbawo ezithileko / iiphakamiso/iimbawo ku-SARS¹⁹

lindinyana zomthetho womthelo ezinikela iinsombululo ezithileko kubabhadelimthelo azisebenzi ngokuzenzakalelako. Ebujameni obunjalo, unelungelo lokubawa bona kusetjenziswe isisombululo esithileko ecaleni lakho.

Ezinye iimbonelo zeembawo umbhadelimthelo angazenza ku-SARS ngilezi:

- Zokungezelelwa kwesikhathi sokwethulwa kwemitlolo ekhonjelwa yi-SARS;
- Zeenqunto ezitloliweko namkha imibono engabophiko;
- Zeenzathu zokuhlola;
- Zokobana isiqunto esithathwe yi-SARS esingakaphikiswa nokubilayezwa sirhoqiswe;
- Zokobana ukuhlolwa kwehliswe;
- Zokobana kungezelelwe kwesikhathi sokwethula ukuphikisa namkha iimbilayezo;
- Zokwenza isiphakamiso sokusonjululwa kwerarano;
- Zokurhoqiswa kwakasihlalo webhodi yomthelo; kanye
- Nezokobana iinhlawulo ezithileko kanye nenzalo zisulwe.

19. Isigaba 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), 1617, 187(6) & (7)200, 215(1), 223(3), 226, 256(1) se-TAA kanye nomThetjhwana 6.

9. Unelungelo lokunghonghoyila ngaphandle kokwesaba ukuhlukunyezwa²⁰

- Unelungelo lokunghonghoyila.
- Ngeze wasatjiswa bona ungenzi isinghonghoyilo namkha urhoqise isinghonghoyilo.
- Ngeze wahlukunyezwa ngokwenza isinghonghoyilo ne-ofisi langaphakathi le-SARS lokuphatha iinghonghoyilo namkha e-Ofisini kamLamli wezomThelo.
- Ababhadelimthelo banelungelo lokobana iinghonghoyilo zabo zitloliswe msinyana begodu zisonjululwe yi-Ofisi yokuPhathwa kweNghonghoyilo ye-SARS (Complaints Management Office (i-CMO)) kungakapheli amalanga ama-21 womsebenzi ukusuka ekwenziweni kwesinghonghoyilo, ngokudosela i-SARS CMO ku-**0800 12 12 16**. Nangabe ababhadelimthelo solo abakaneliseki ngomphumela we-SARS, bangalandela ikambiso yeenghonghoyilo kamLamuli wezomThelo ngokukhombela iforomu lokunghonghoyila, elingadawunulowudwa ku-: **www.taxombud.gov.za**.

Ilforomu lingakhonjelwa nge-imeyili ku-complaints@taxombud.gov.za namkha ngomtato ku- **0800 662 837**.

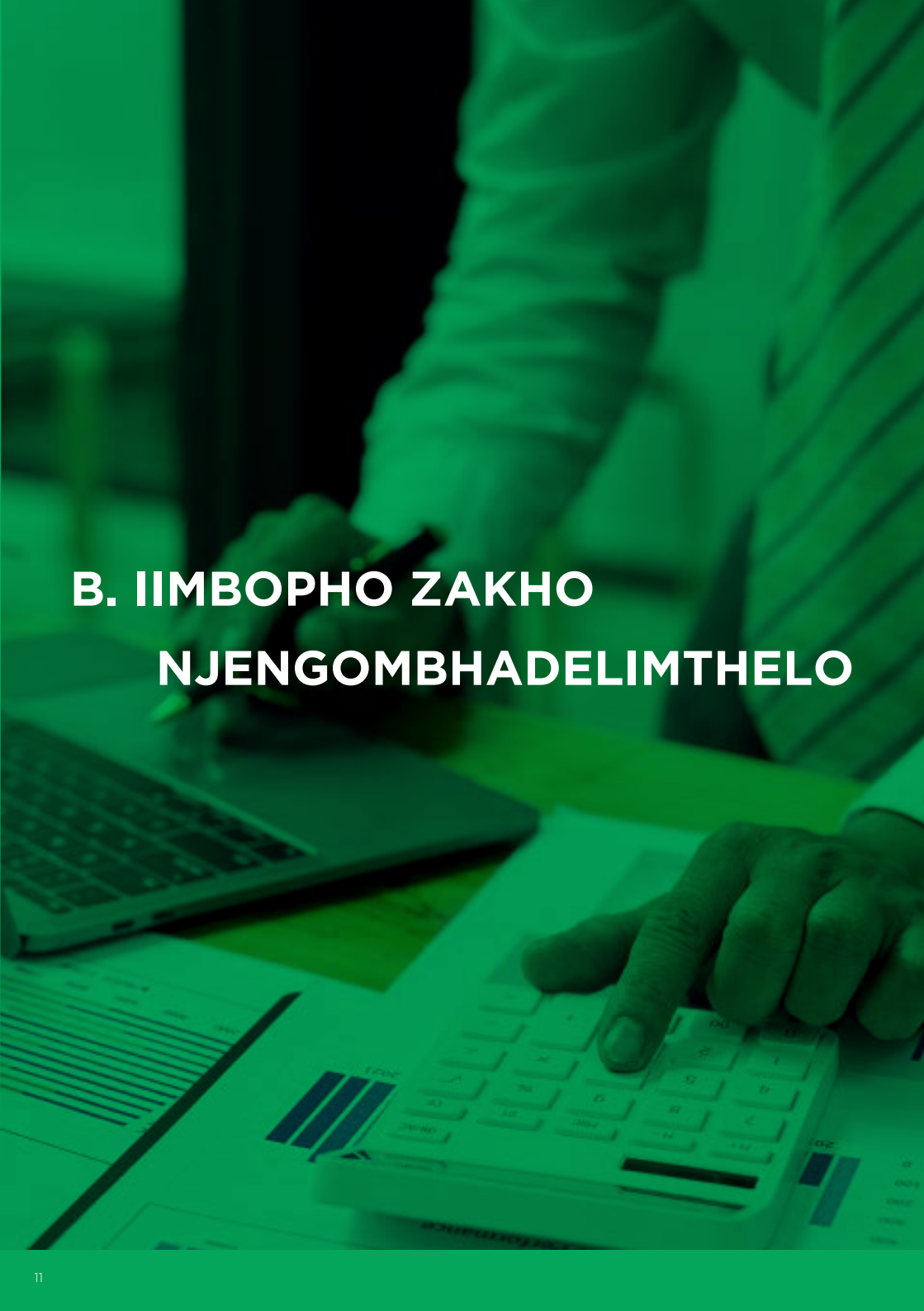
20. Isigaba 16-18 se-TAA kanye nomgomo wekhomba weBatho Pele njengombana umumethwe kumBikomthethokambiso ngokuTjhugululwa kokwEthulwa kweZenzelwa GG 18340, Isaziso 1459 sango-1997.

10. Unelungelo lokuphikisa / lokutjhijila ukuhlolwa / iinqunto²¹

Unelungelo lokuphikisa nanyana ngikuphi ukuhlolwa namkha isiqunto esiphikiswako kanye nesibilayezo, ngaphakathi kweendinyana nemithetjhwana yekambiso yokusombulula irarano.

Unelungelo lokuthatha nanyana ngiliphi igadango langokomthetho elithinta kumbi amalungelo wakh, abuyekezwako ngokweendinyana ezivezwe emThethweni wokuThuthukiswa kobuLungiswa bokuPhatha.

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

A person wearing a striped shirt is working at a desk. They are using a white calculator with their right hand and holding a pen in their left hand. On the desk, there is a laptop, some papers with charts, and a pen. The entire image has a green tint.

B. IIMBOPHO ZAKHO NJENGOMBHADELIMTHELO

IIMBOPHO ZAKHO

NJENGOMBHADELIMTHELO²²

- Omunye nomunye umuntu unesibopho sokusebenza ngokusemandlenakhe nangokwekghono lakhe begodu nesokubhadela imithelo ebekwe mthetho.²³
- Njengombhadelimthelo kusibopho sakho ukuqinisekisa bona uyazilemuka iimbopho zakho begodu nangabe awunasiqiniseko ngananyana ngiyiphi indlela namkha nangabe iindaba zakho zomthelo zihlangahlangene, kufanele ufune iseluleko esifaneleko.
- Kufanele utlolise njengombhadelimthelo njengombana kufanele wenze njalo.²⁴
- Kufanele uthembeke begodu unembe ekukhulumisaneni kwakho ne-SARS kanye nomLamuli wezomThelo.
- Kufanele ulandele yoke ikambiso yomthelo eqintelweko kanye nesikhathi esiphathelene neendaba zakho zomthelo.²⁵
- Khulukhulu, kufanele wethule amaforomu apheleleko naweqiniso womthelo begodu ubhadele imithelo lokha nakutlhogeka bona wenze njalo.²⁶
- Kufanele wethule imitlolo ekhonjelwa yi-SARS ngefomethi efaneleko begodu nangesikhathi esibekwe esibaweni.²⁷
- Kufanele wazise i-SARS ngananyana ngimaphi amatjhuguluko wemininingwana yakho etlolisiweko namkha imininingwana yebhanga kungakapheli amalanga ama-21.²⁸

22. Imidzubhulo yeTjhatha yeZenzelwa ze-SARS.

23. Indinyanai 29 yeTjhatha ye-Afrika yamaLungelo wobuNtu nabaNtu eyamukelwe ngomhlaka 27 kuMgwengweni 1981, i-OAU Doc. I-CAB/LEG/67/3 rev. 5, 21 I.L.M. 58 (1982), yathoma ukusebenza ngomhlaka 21 kuSewula 1986 begodu yavunywa yiSewula Afrika.

24. Isigaba 22- 24 se-TAA.

25. Isahluko 3: Ukutloliswa, 4: Ukubuyiselwa namarekhodi, 5: Ukubuthelela ilwazi, 9: Ukusombulula irarano, 10: Isikolodo somThelo nokuBhadela; kanye 11: Nokutholwa komThelo we-TAA kuqakatheke khulu.

26. Isigaba 25 -28; kanye nese-162 se-TAA.

27. Isigaba 46(4) se-TAA.

28. Isigaba 23 se-TAA.

- Kufanele ubeke yoke imitlolo namarekhodi aphaathelene nokuvezwa komthelo kwakho isikhathi seminyaka emihlanu ukusuka ngelanga owethule ngalo iforomu lakho. Kuqakathekile ukuzwisisa bona isikhathi seminyaka emihlanu sithoma ngelanga owethula ngalo iforomu lakho.²⁹
- Nakungatlhogeki bona wethule iforomu, kutlhogeka bona ubeke yoke imitlolo namarekhodi iminyaka emihlanu ukusuka ekupheleni kwesikhathi somthelo imitlolo leyo ephaathelene naso.³⁰
- Ababhadelimthelo abamakhamphani kufanele baqinisekise bona ngaso soke isikhathi bajanyelwe siphathiswa sombuso esihlala eSewula Afrika.³¹

29. Isigaba 29 se-TAA.

30. Isigaba 29 se-TAA.

31. Isigaba 246 se-TAA.

ISIPHETHO

Isisekelo sokulawulwa okulungileko, okufaneleko kwerherho lomthelo kulingana okuhle hlangana namandla nemisebenzi yesiphathimandla serevenyu, ngakwelinye ihlangothi, kanye namalungelo neembopho zababhadelimthelo ngakwelinye ihlangothi. Umtlolo lo ufuna ukusiza ngokulinganisa lokho ngokusebenza njengephuzu elilodwa, elihlanganisiweko lokuzwisisa amalungelo neembopho zababhadelimthelo beSewula Afrika. Mtlolo wokuthoma womhlobo lo eSewula Afrika begodu kuthenjwa bona uzakusebenzela amaSewula Afrika kuhle ngokusiza ngokubuthelelwa komthelo ngokufaneleko nangokuphezulu.



OFFICE OF THE TAX OMBUD

Ensuring fairness

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Pretoria

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Hatfield,
0028

Isaziso selungelo lokutlola nokuzilandula

Ilwazi elinikelwe emtlolweni lo livikelwe mithetho esebenzako yepahla yobuhlakani begodu akukafaneli likotjululwe, lisatjalaliswe namkha litjhugululwe ngananyana ngiwuphi umngqopho ngaphandle kwemvumo ecacileko kamLawuli wezomThelo. Ilwazi bellinqiniso ngesikhathi sokugadangiswa kodwana kungenzeka bona litjhugulukile ngemva kwalokho. Umtlolo lo wenzelwe ilwazi kwaphela begodu ngeze wathathwa njengekomba yangokomthetho. Ukusetjenziswa kwelwazi leli ngananyana ngubani kuzakuba ngokuzikhethela kwakhe. I-Ofisi kamLawuli wezomThelo ayijameli, ayikhuthazi namkha ayiphakamisi bona izenzelwa ekukhulunywe ngazo emtlolweni lo zifanele iindingo zomuntu othileko. UmLawuli wezomThelo akamukeli nanyana ngisiphi isibopho ngebanga lokulahlekelwa, lomonakalo, leendleko ezingaba khona namkha zenzeke ngokungophileko namkha ngokungakanqophi ngebanga lananyana ngiwuphi umtjhapho namkha ukutjhiywa okumumethwe emtlolweni lo. Ilwazi alithathi indawo yomthetho begodu abafundi abanokuzaza mayelana nanyana ngiyiphi ingcenywe yelwazi elitjengiswe emtlolweni kufanele bagale umthetho ofaneleko, namkha bafune umbono osemthethweni emuntwini oneziqu ezifaneleko.