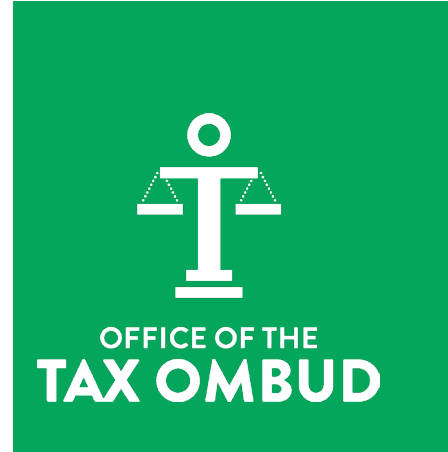
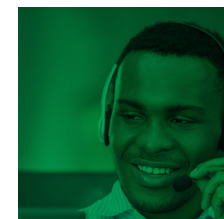


Thulaganyo ya Motserereganyi wa Lekgetho
**YA DITSHWANELO, TSE DI
TSHWANELANG LE DITLAMEGO
TSA BADUELALEKGETHO**





Moono wa Rona

Go netefatsa tshiamo.



Ponelopele

Go maatlafatsa tshepo le boikanyo jwa baduelalekgetho mo tsamaisong ya lekgetho.



Maikaelelo

Go nna tsela e e kgonang, nonofileng, e e ikemetseng, e e sa tseyeng letlhakore le e e siameng ya paakanyo go baduelalekgetho.

Mesola



Go rwala maikarabelo

Baduelalekgetho ba na le tshwanelo ya lebaka le le utlwalang le le siameng la ditshwetso le dikgato tse di tseilweng.



Go Ikemela

Mo go samaganeng le dingongorego tsa baduelalekgetho, Motsereganyi wa Lekgetho ga a tseye ditaello kwa SARS.



Bokgoni

Kantoro ya ga Motsereganyi wa Lekgetho e netefatsa dingongorego tsotlhe tsa baduelalekgetho di rarabololwa ka bonako le ka bokgoni.



Tshiamo

Motsereganyi wa Lekgetho o dira ka tshiamo ka dinako tsotlhe.



Bophiri

Kantoro ya ga Motsereganyi wa Lekgetho e tshwara ditlhaeletsano tsotlhe le baduelalekgetho ka bophiri jo bo tseneletseng kwa ntle ga gore moduelalekgetho a dumelele ka tsela nngwe.



Go se tseye letlhakore

Motsereganyi wa Lekgetho o tla sekaseka dingongorego tsa baduelalekgetho ka tshiamo.

DITENG

MATSENO	2
A. RIGHTS AND ENTITLEMENTS	3
1. DITSHWANELO TSA GAGO LE TSE DI GO TSHWANELANG JAAKA MODUELALEKGETHO	4
2. O NA LE TSHWANELO YA GO FITLHELELA TSHEDIMOSETSO	5
3. O NA LE TSHWANELO YA THULAGANYO E E SIAMENG, E E SA TSEYENG LETLHAKORE LE E E MOLAONG YA LEKGETHO	6
4. GA O A TSHWANELA GO DUELA GO FETA BOKANAKANG JO BO NEPAGATSENG JWA LEKGETHO LE LE DUELWANG SARS	7
5. TSHWANELO YA GAGO YA BOPHIRI	8
6.TSHWANELO YA GO NNA LE KEMEDI	8
7. O TSHWANELWA KE GORE KGETSI YA GAGO E KONOSEDIWE	8
8. O NA LE TSHWANELO YA GO DIRA DITOPPO/DITSHIKINYO/ DIKOPO TSE DI RILENG KWA SARS	9
9. O NA LE TSHWANELO YA GO NGONGOREGA KWA NTLE LE POIFO YA GO NNA MOTSWASETLHABELO	10
10. O NA LE TSHWANELO YA GO GANETSA/GWETLHA DITLHATLHOBQ/DITSHWETSO	10
B. DITLAMEGO TSA GAGO JAAKA MODUELALEKGETHO	11
BOKHUTLO	13

MATSENO

Maemo a Motsereganyi wa Lekgetho a tihamilwe go “...fitlhelela tekatekano gareng ga dithata le ditlamego tsa SARS le ditlamego, dipaakanyo le ditshwanelo tsa moduelalekgetho”¹. Go tsamaelana le maikemisetso a, tokomane e e batla go tlamela moduelalekgetho tshedimosetso ka ga gore ditshwanelo tsa bona, tse di ba tshwanetseng, le ditlamego ke dife tsa merero ya bona ya lekgetho le ditherisano tsa bona le Ditirelo tsa Aforikaborwa tsa Lekgetho (SARS) le Kantoru ya Motsereganyi wa Lekgetho.

Se ga se “Molaotlhomo wa Ditshwanelo” o o ka gapelediwang ke fela thulaganyo ya metheo e e teng mo ditokomaneng tse di farologaneng, go akaretsa Molaotheo, peomolao ya lekgetho le ditokomane tse dingwe tsa puso. nngwe le nngwe ya ditshwanelo le tse di tshwanelang tse di kailweng fa e ka nna diphapogo le go lekanyediwa go go letleletsweng ke molao.

Tokomane e e akaretsa dikaelo mo dikarolong tse di totobetseng tsa Molao wa Tsamaiso ya Lekgetho, 28 wa 2011 (TAA) le Molao² tse di nayang baduelalekgetho ditshwanelo tse le tse di tshwanelang, le tshobokanyo ya se ditshwanelo tse e leng tsona³. Dikarolo tse di maleba tse di totobaditsweng mo dintlhanatlase go dira kaelo bonolo. Tsweetswee ela tlhoko se ga se a ikaelela go nna lenaane le le akaretsang tsotlhe fela e le kaelo e e bonako ya dikarolo tse di botlhokwa thata go ya ka maitemogelo a OTO.

Tokomane e ga e emelele, tseye sebaka kgotsa go beela thoko peomolao nngwe le nngwe, metheo ya molao o o tlwaelegileng kgotsa mekgwatsamaiso e e amanang le tsamaiso ya lekgetho gape baduelalekgetho ba gakololwa go batla thuso go batho ba ba nang le maitemogelo go ba thusa fa ba batla go diragatsa ditshwanelo tsa bona. Go amogelwa gore gantsi go diragatsa ditshwanelo tsa gago go tlhoka kgato e e tlhotlha godimo ya kgotlatshekelo.

1. Memorantamo wa Tihalošo wa Molaotlhomo o o Tihabolotsweng wa Molao ya Lekgetho, 2011, o o rebotsweng ke Lefapha la Bosetšhaba la Matlotlo ka 27 Ferikgong 2012.
2. Molao ya Tharabololo ya Dikganetsano e e busang mekgwatsamaiso e e fa pele ga Lekgotla la Lekgetho kgotsa Kgotlatshekelo ya Lekgetho e e itsisitsweng ka karolo 103 ya TAA, GN550 mo GG37819 ya 11 Phukwi 2014.
3. Karolo 2 ya TAA.



A. DITSHWANELO TSA GAGO LE TSE DI GO TSHWANELANG JAAKA

1. O na le tshwanelo ya go fitlhelela tshedimosetso

- O na le tshwanelo ya go itse se o tlhokang go se dira go obamela melao ya lekgetho.
- O tshwanelwa ke go bona tshedimosetso e e tshotsweng ke SARS e e amanang le merero ya gago ya lekgetho, o ntse o gakologelwa dikopo tse dingwe tsa tshedimosetso di tlhoka kopo ka Molao wa Thotloetso ya Phitlhelelo ya Tshedimosetso mme SARS e ka gana kopo fa e amana le tshedimosetso e e bophiri ya SARS.⁴
- O na le tshwanelo ya go itsisiwe ditshwetso tsa SARS le go amogela ditlhaloso tse di totobetseng tsa ditshwetso tse kgotsa dipholo go gakologelwa gore ntlha nngwe le nngwe e e amanang le ditshwetso ka SARS e ka tlhoka dikopo ka Molao wa Thotloetso ya Tsamaiso ya Bosiamisi.⁵
- O tshwanelwa ke go amogela tshedimosetso e e feletseng le e e nepagetseng ka ga ditirelo tse di tlamelwang ke SARS le Motseraganyi wa Lekgetho tse di leng teng ka metswedi e e farologaneng go akaretsa diwebosaete tsa tsona, dikantoro tsa makala le ditheo tsa kgolagano.⁶
- O tshwanelwa ke go bolelelwa gore maemo le boleng jwa ditirelo tse a tshwanetse go nna afe.⁷

4. Karolo 7 ya Molaotheo wa Rephaboliki ya Aforikaborwa; Dikarolo 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) tsa TAA; le Molao 6 le Molao 7
5. Dikarolo 68 le 73 tsa TAA le Molao wa Thotloetso ya Phitlhelelo ya Tshedimosetso 2 wa 2000
6. Karolo 33 ya Molaotheo e e buisiwang le Molao 3 wa Thotloetso ya Tsamaiso ya Bosiamisi wa 2000
7. Motheo wa botlhano wa Batho Pele jaaka o le mo Pampiring e Tshweu ka ga Phetolo ya Thebolo ya Tirelopuso GG 18340, GN 1459 ya 1997; Tshata ya Tirelo - sars.gov.za

2. O tshwanelwa ke go amogela tirelo ya boleng le ka nako go tswa go SARS⁸

O tshwanelwa ke go amogela thuso ka bonako, tlotlo le e e porofesenale mo ditirisanong tsa gago le SARS, go buiwa le wena ka tsela e o ka e tlhaloganyang bonolo, go amogela ditlhaeletsano tse di totobetseng le tse di tlhaloganyegang bonolo go tswa go SARS, le go bega tirelo e e sa lekanang.

Dikai tse dingwe di akaretsa, sekai, gore baduelalekgetho ba tshwanetse go:

- Itsisiwe fa ba tlhophilwe go runiwa kgotsa go netefadiwa;
- Go itsisiwe ka tswelelopele ya thuno eo;
- Go itsisiwe dipholo tsa kganelo mo malatsing a 60 morago a thebolo ya kganelo e e amogelesegileng go SARS; le
- Itsisiwe mo malatsing a 30 morago ga go tlhoma boikuelo fa kganetsano e siametse tharabololo e nngwe ya kganetsano.

8. Karolo 195(1)(d) ya Molaotheo, dikarolo 22, 23, 25(5), 114, 115(1), 131, 166, 187(1), 256(2) tsa TAA, Molao 9, Molao 13(1), le motheo wa bone le wa bosupa wa Batho Pele jaaka o le mo Pampiring e Tshweu ya Phetolo ya Thebolo ya Tirelopuso GG18340, Kitsiso 1459 ya 1997.

3. O na le tshwanelo ya thulaganyo e e siameng, e e sa tseyeng letlhakore le e e mo molaong ya lekgetho⁹

- Ke tshwanelo ya gago gore ditlamelo tsa peomolao ya lekgetho di dirisiwe ka tlhomamo, tshiamo le kwa ntle ga boitebo. Tekanyetso nngwe le nngwe ya ditshwanelo tsa moduelalekgetho, jaaka e le teng mo tokomaneng e, e ka letlelelwa fela fa ditlamelo tse di totobetseng tsa peomolao di letlelela jalo. Motlhankedi wa SARS yo o dirang ditshwetso ka merero ya gago ya lekgetho o tshwanetse go dira jalo kwa ntle ga kgotlhang ya dikgatlhago tse di tla dirang gore go nne le kgobeletso.
- O tshwanelwa ke go fitlhelela kgotlatshekelo kgotsa foramo e nngwe e e nang le taolo e e maleba go diragatsa ditshwanelo tsa gago le tse di go tshwanelang.
- Sekai, baduelalekgetho ba tshwanelwa ke go:
 - Tsaya kgato nngwe le nngwe ya tsamaiso e e tserweng ke SARS, e e amang ditshwanelo tsa gago ka tsela e e sa siamang, gore e sekasekwe go ya ka ditlamelo tse di tthalositsweng mo Molaong wa Thotloetso ya Tsamaiso ya Boisiamsi.
 - Dira dikopo kwa Kgotlatshekelo ya Lekgetho go pateletsa SARS go obamela Melao ya Tharabololo ya Dikgotlhang.

9. Dikarolo 33, 34 le 38 ya Molaotheo; Dikarolo 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) tsa TAA le Melao ya Tharabololo ya Dikgotlhang ka kakaretso.

4. Ga o a tshwanela go duela go feta bokane kang jo bo nepagetseng jo bo duelwang SARS¹⁰

- O na le tshwanelo ya go duela fela bokane kang jwa lekgetho le go tshwanetseng le duela go ya ka molao, go akaretsa morokotso le dikotlhao. Bokanakang jotlhe jo bo duetsweng go feta tekano kgotsa jo bo amogetsweng ka dikgato tsa go kokoanya madi tsa SARS a tshwanetse go busediwa.
- Thulaganyo ya lekgetho ya Aforikaborwa e dira ka “motheo wa duela jaanong nganga moragonyana” go go kaya gore, le fa o ganetsana le tlhatlhobo e e tlhodileng molato, o tshwanetse go o duela pele. Le fa go ntse, o tshwanelwa ke go kopa SARS go emisa tlamego ya gago ya go duela molato go fitlha mokgwatsamaiso wa tharabololo ya kgotlhang e konosediswa. SARS ga e a letlelelwa go tsaya dikgato tsa kgobokanyo go tloga ka letlha le o rometseng kopo eo ka lona, go fitlha malatsi a lesome morago ga gore e go isitse gore a kopo e ganetswe, kgotsa kopo e e dumetsweng mo nakong e e fetileng e buseditswe morago.¹¹
- O tshwanelwa ke go itsisiwe ka molatoo wa lekgetho le maikaelelo a SARS a go bona katlholo ya semolao kgotsa go thapa motho yo mongwe go tsaya molato.¹²
- O tshwanelwa ke go dira kopo kwa SARS go rulaganya tuelo ya molato wa lekgetho ka dikarolotuelo, kgotsa go dira tthagiso ya go duela bokane kang jo bonnye go feta jo o tshwanetseng go bo duela..¹³

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

11. Karolo 164(6) ya TAA.

12. Dikarolo 172 le 179 tsa TAA.

13. Dikarolo 167-168; le dikarolo 200-2007 tsa TAA.

5. Tshwanelo ya gago ya bophiri¹⁴

- Baduelalekgetho ba na le tshwanelo ya go solofela gore patlisiso nngwe le nngwe ya SARS, tlhotlhomiso kgotsa kgato ya tiragatso e tla obamela molao. Kgato eo ga e a tshwanela go tseenelela thata go feta ka moo go tlhokegang ka teng gape e tshwanetse go siama ka mokgwatsamaiso.
- O na le tshwanelo ya go solofela gore tshedimosetso nngwe le nngwe e o e tlamelang SARS le Motseroganyi wa Lekgetho ga e na go senolwa ntle le gore e dumelelwe ke wena kgotsa e letlelelwe ke molao.
- Tsweetswee ela tlhoko gore SARS ga e a letlelelwa go bona tshedimosetso e e amanang le merero ya gago ya lekgetho go batho ba bangwe ba ba jaaka dibanka le bathapi¹⁵.
- O tshwanelwa ke go tlhatlhela ngongorego ya bosenyi kgatlhanong le modiri mongwe le mongwe wa SARS kgotsa wa Motseroganyi wa Lekgetho, kgotsa mongwe le mongwe yo o dirisang ka tsela e e fosagetseng kgotsa yo o senolang tshedimosetso ya gago a tlola TAA.

14. Dikarolo 21, 40-66, 67-72, 115(2)124(1), 132, 236 tsa TAA le Molao wa Tshireletso ya Tshedimosetso ya Sebele 4 wa 2013.

15. Karolo 46 ya TAA.

6. Tshwanelo ya go bona kemedi¹⁶

O na le tshwanelo ya go bona tirelo ya kemedi go go thusa ka merero ya gago ya lekgetho le ditirisano le SARS.

Go tshwanetse go elwa tlhoko gore mo ntlheng ya theetso ya Lekgotla la Lekgetho, moduelalekgetho o tshwanetse go kopa tetla go monnasetulo go emelwa.¹⁷

16. Dikarolo 25(3), 52(3), 103, 113(8) tsa TAA

17. Karolo 113(8) ya TAA

7. O tshwanelwa ke gore kgetsi ya gago e konoseduwe¹⁸

O tshwanelwa ke gore dikgato tsa thuno, patlisiso, kgotlhang le kgobokanyo ya molato di konoseduwe mo pakeng e e amogelesegileng.

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

8. O tshwanelwa ke go dira ditopo/ ditshikinyo/dikopo tse di rileng kwa SARS¹⁹

Ditlamelo tsa peomolao ya lekgetho tse di neelanang ka dipaakanyo tse di rileng go baduelalekgetho ga di dire ka tthamalalo. Mo dintlheng tse, o tshwanelwa ke go kopa gore paakanyo e e rilweng e ka dirwa mo kgetsing ya gago.

Dikai tse dingwe tsa ditopo/dikopo tse moduelalekgetho a ka di dirang kwa SARS ke tsa:

- EKatoloso ya go romela dikokomane tse di kopilweng ke SARS;
- Go fetisa ditaolo kgotsa dikakanyo tse di sa tlameng;
- Mabaka a tthatlhobo;
- Gore tshwetso e e dirilweng ke SARS e e sa ganelweng le boikuelo bo busediwe morago;
- Tthatlhobo e fokodiwe;
- Katoloso ya paka ya go romela dikganelo kgotsa boikuelo;
- Go dira tshikinyo ya go rarabolola kgotlhang;
- Go ikgogela morago ga monnasetulo wa lekgotla la lekgetho; le
- Go phimola dikotlhao tse di rileng le morokotso

19. Dikarolo 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) tsa TAA le Molao 6.

9. O tshwanelwa ke go ngongorega ntle le poifo kgotsa go nna motswasetlhabelo²⁰

- O tshwanelwa ke go ngongorega.
- Ga o a tshwanela go tshosediwa gore o se tlhome ngongorego kgotsa go gogela ngongorego morago.
- Ga o a tshwanela go nna motswasetlhabelo ka go tlhoma ngongorego kwa kantorong ya dingongorego tsa ka fa gare tsa SARS kgotsa Kantoro ya Motsereganyi wa Lekgetho.
- Baduelalekgetho ba na le tshwanelo ya gore dingongorego tsa bona di kwadisiwe le go rarabololwa ka bonako Ke Kantoro ya Taolo ya Dingongorego tsa ka fa Gare ya SARS (CMO) mo malatsing 21 a tiro go tloga ka letlha la go tlhoma ngongorego, ka go leletsa CMO ya SARS mo **0800 12 12 16**. Fa baduelalekgetho ba santse ba sa kgotsofadiwa ke dipholo tsa SARS, baduelalekgetho ba ka latela tsweletso ya Motsereganyi ya Lekgetho ka go kopa foromo ya ngongorego, e e ka ntshiwang mo **www.taxombud.gov.za**.
- Foromo e ka kopiwa gape ka imeile mo complaints@taxombud.gov.za kgotsa ka mogala mo 0800 662 837.

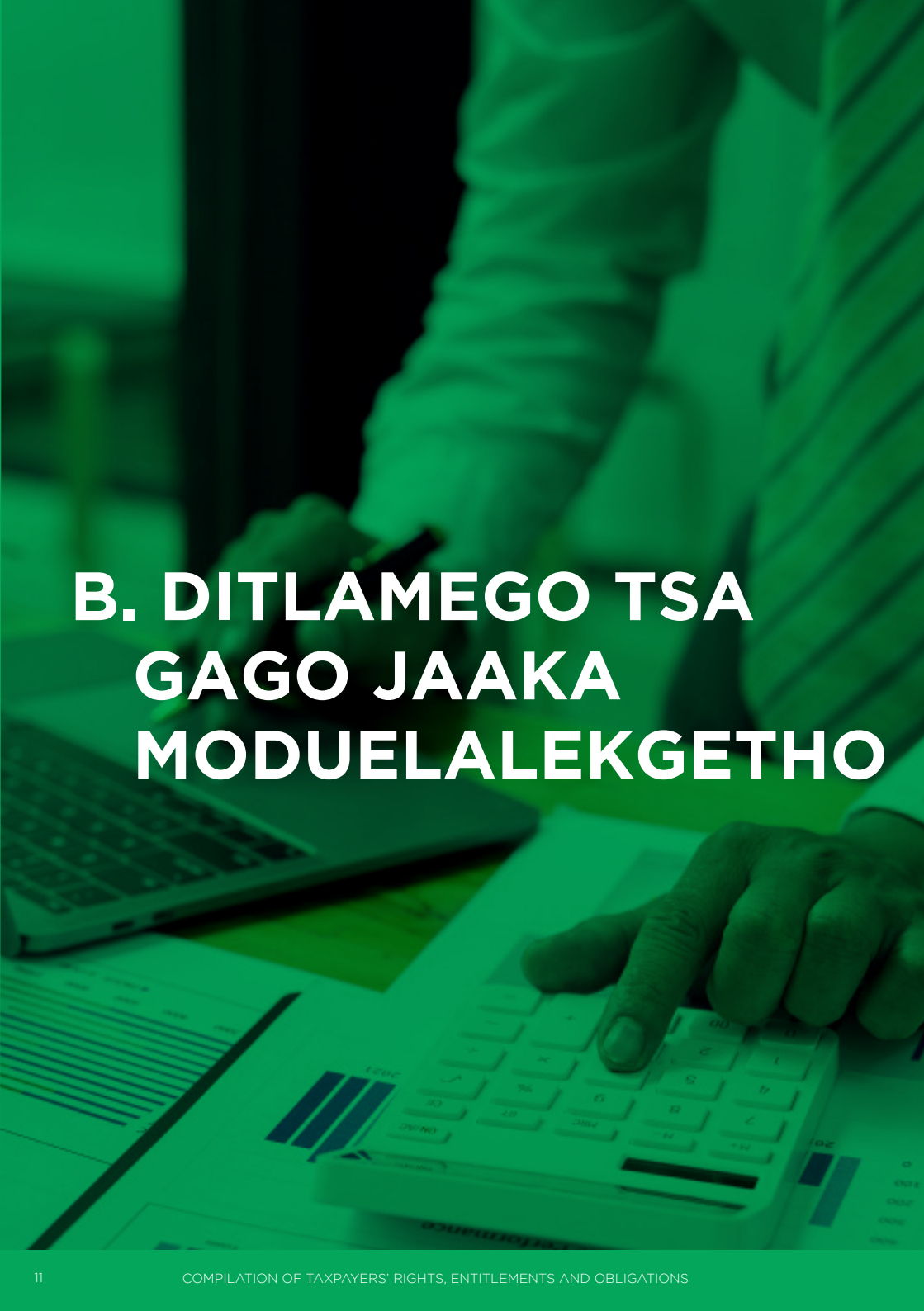
20. Dikarolo 16-18 tsa TAA le motheo wa bosupa wa Batho Pele jaaka o le mo Pampiring e Tshweu ya Phetolo ya Thebolo ya Tirelopuso GG 18340, Kitsiso 1459 ya 1997.

10. O na le tshwanelo ya go gana/gwetlha ditlhatlhobo/ditshwetso²¹

O na le tshwanelo ya go ganetsa tlhatlhobo nngwe le nngwe kgotsa tshwetso e e ka ganelwang le e e ka ikuelwang, mo ditlamelong tse di beilweng le ka melao ya mokgwatsamaiso wa tharabololo ya kgotlhang.

O na le tshwanelo ya go tsaya kgato nngwe le nngwe ya tsamaiso e e amang ditshwanelo tsa gago thata, gore e sekasekwe go ya ka ditlamelo tse di tlhalositsweng mo Molaong wa Thotloetso ya Tsamaiso ya Bosiamisi.

21. Dikarolo 103, 104, 107, 177 (3) 190 (6) 220, 224 tsa TAA.

A person wearing a striped shirt is shown from the chest down, sitting at a desk. They are using a white calculator with their right hand. A laptop is open to their left, and some papers are on the desk. The entire image has a green overlay.

B. DITLAMEGO TSA GAGO JAAKA MODUELALEKGETHO

DITLAMEGO TSA GAGO JAAKA

MODUELALEKGETHO²²

- Motho mongwe le mongwe o na le tlamego ya go dira ka bojotlhe le ka bokgoni le go duela makgetho a a beilweng ke molao.²³
- Ke maikarabelo a gago jaaka moduelalekgetho go netefatsa gore o itse ditlamego tsa gago mme fa o sa tlhomamisega mo ntlheng nngwe le nngwe kgotsa fa merero ya gago ya lekgetho e raarane, o tshwanetse go batla kgakololo e e maleba.
- O tshwanetse go ikwadisa jaaka moduelalekgetho fa o tshwanelwa ke go dira jalo.²⁴
- O tshwanetse go ikanyega le go nna le boammaruri mo ditherisanong tsa gago le SARS le Motsereganyi wa Lekgetho.
- O tshwanetse go obamela ditsweletso tsotlhe tse di beilweng tsa lekgetho le dinako tse di amanang le merero ya gago ya lekgetho.²⁵
- O tshwanetse go obamela ditsweletso tsotlhe tse di beilweng tsa lekgetho le dinako tse di amanang le merero ya gago ya lekgetho.²⁶

22. Dinopolo tse di tswang mo Tšhateng ya Tirelo ya SARS

23. Athikele ya 29 ya Tšhata ya Aforika ya Ditshwanelo tsa Botho le Ditshwanelo tsa Batho e e Amogetsweng ka 27 Seetebosigo 1981, OAU Doc. CAB/LEG/67/3 rev. 5, 21 I.L.M. 58 (1982), e simolotse go dira ka 21 Diphilane 1986 le go amogelwa ke Aforikaborwa.

24. Dikarolo 22 – 24 tsa TAA.

25. Dikgaolo 3; Kwadiso, 4; Dipoelo le Direkhoto, 5; Go Kokoanya Tshedimosetso, 9; Maikarabelo a Lekgetho le Tuelo; le 11: Pusetso ya Leggola la TAA e botlhokwa thata.

26. Karolo 25 - 28; le 162 tsa TAA.

-
- O tshwanetse go romela ditokomane tse di kopilweng ke SARS ka mokgwa, kwa lefelong le paka e e totobaditsweng mo kopong.²⁷
 - O tshwanetse go itsise SARS fa go na le diphetogo dipe mo dintlheng tse o ikwadisitseng ka tsona kgotsa dintlha tsa banka mo malatsing a 21.²⁸
 - O tshwanetse go boloka ditokomane tsotlhe le direkhoto tsa ditlhomamiso tsa gago tsa lekgetho lobaka lwa dingwaga di le tlhano go tloga ka letlha le o rometseng poelo ya gago ka lona. Go botlhokwa go tlhaloganya gore lobaka lwa dingwaga di le tlhano lo simolola fela ka letsatsi le o romelang poelo ya gago ka lona.²⁹
 - Fa go sa tlhokege gore o romele poelo, o tlhoka go boloka ditokomane tsotlhe le direkhoto dingwaga di le tlhano go tloga ka bokhutlo jwa lobaka lwa lekgetho lo ditokomane le direkhoto tseo di amanang le lona.³⁰
 - Baduelalekgetho ba ditlamo ba tshwanetse go netefatsa ka dinako tsotlhe gore ba emelwa ke motlhankedi wa puso/ setšhaba yo o nnang mo Aforikaborwa.³¹

27. Karolo 46(4) ya TAA
 28. Karolo 23 ya TAA
 29. Karolo 29 ya TAA.
 30. Karolo 29 ya TAA
 31. Karolo 246 ya TAA.

BOKHUTLO

Motheo wa thulaganyo ya lekgetho e e siameng, e e mo molaong ke tekatekano e e siameng gareng ga dithata le ditlamego tsa bothati jwa lotseno, mo letlhakoreng le le lengwe, le ditshwanelo le ditlamego tsa moduelalekgetho mo go le lengwe. Tokomane e e batla go abelana ka tekatekano eo ka go dira jaaka ntlha ya kaelo e le nngwe, e e tshwaraganeng ka ga ditshwanelo, tse di tshwanelang le ditlamego tsa baduelalekgetho ba Aforikaborwa. Ke tokomane ya ntlha ya mofuta wa yona mo Aforikaborwa mme go solofelwa gore e tla direla MaAforikaborwa sentle ka go abelana mo kgobokanyong e e siameng le e e feletseng ya lekgetho.



OFFICE OF THE **TAX OMBUD**

Ensuring fairness

Kantoro ya Motsereganyi wa Lekgetho

imeile: complaints@taxombud.gov.za

lelelsa: 0800 662 837 (toll-free) or (+27) 12 431-9105

Aterese ya lefelo

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

Aterese ya Poso

PO Box 12314,
Hatfield,
0028

Tetlokhopi le Boitatolo

Tshedimosetso e e latelang e sireleditswe ka melao e e dirang ya thoto ya matlhale mme ga e a tshwanela go kopololwa, phatlaladiwa kgotsa go fetolwa ka maikamisetso mangwe le mangwe ntle le tumelelo e e totobetseng ya Motsereganyi wa Lekgetho. Tshedimosetso e ne e nepagetse ka nako ya phasalatso mme e ka tswa e ne ya fetoga moragonyana. Maikemisetso a tokomane e ke tshedimosetso fela mme ga e tsewe e le kaelo ya semolao. Tiriso ya tshedimosetso ka motho mongwe le mongwe e tla nna ka thato ya motho yoo gotlhelele. Kantoro ya Motserenyagi wa Lekgetho ga e emele ka tlhamalalo kgotsa ka tsela e e sa tlhamalalang, atlanegisa kgotsa tshikinya gore ditirelo tse di kailweng mo tokomaneng e di maleba mo ditlhokong tsa motho yo o rileng. Motsereganyi wa Lekgetho ga a amogele molato mongwe le mongwe, ka ntlha ya tatlhegelo, ditshenyo, le ditshenyegelo tsse di bonweng ka tlhamalalo le e seng ka tlhamalalo ka ntlha ya phoso nngwe le nngwe kgotsa tlogelo e e mo tokomaneng e. Tshedimosetso ga e emelele peomolao nngwe le nngwe mme babuisi ba ba nang le pelaelo malebana le ntlha nngwe le nngwe ya tshedimosetso e e bontshitsweng mo tokomaneng e ba tshwanetse go lebelela peomolao e e maleba, kgotsa batla kakanyo ya semmuso go motho yo o nang le matshwanedi.