



South African Revenue Service  
**Service Charter**

**Amalungelwakho,  
limbopho  
nom  
Sebenzi  
Amarherho weenkhati**

# SENZANI

IZiko leSewula Afrika lezomThelo (SARS) lisiphathimandla sesitjhaba esibuthelela umthelo. Lasungulwa ngokomThetho wama- 34 we- 1997 weZiko leSewula Afrika lezomThelo njenge-ejensi ezijameleko. I- SARS inesibopho sokuphatha irherho lezomthelo leSewula Afrika ne-ejensi yangenarheni enesibopho sokubuthelela umthelo wepahla engeniswa nekhutjhwa ngenarheni le.

## **E- SARS:**

Sinqophe ukufaka isandla bunqopha ekuthuthukisweni komnotho nehlahakuhle yenarha ngokubuthelela yoke irevenyu ekolodwa umbuso.

Sikhuthaza ukuthotjelwa komthelo, umthelo wepahla ethengwe ngaphandle nomthelo wepahla ekhiqizwe ngenarheni le.

Ukulonda umThethosisekelo neVikelamalungelo yeRiphabhliki yeSewula Afrika nayo yoke imithetho yomthelo nomthelo wepahla engeniswa ngenarheni namkha ekhutjhwa ngenarheni le.

Sifuna ukubambisana nababhadelimthelo, abarhwebi nabanye abahlanganyeli kobana senze izwisiso lokobana ukubhadelwa komthelo kuyatlhogeka kobana sithuthukise inarhethu.

Ukukhandela ubukhwabanisi nokukhohlakala – ngaphakathi nangaphandle kwe- SARS.

Silwela ukwenza ngcono umsebenzethu kubabhadelimthelo nabarhwebi.

Sizibophelele ekunikeleni umsebenzi olungileko, onembako nosuselwe ekuthembaneni nokuhloniphana.

Ukutjengisa imigomo yokuziphendulela, ukungathathi ihlangothi, ukuthembeka, ukuhloniphana nokukhanyela.

Ukunikela ikambiso esebenzako nengabiziko eyenza kube lula kubabhadelimthelo nabarhwebi kobana bahlangabeze iimbopho zabo.

Ukuhlanganyela nababhadelimthelo, abarhwebi nabahlanganyeli ngokuhlanganyela ngamalimi amanengi.

Ukufundisa ababhadelimthelo nabarhwebi ngeembopho zabo zomthelo nalokho ekufunekako kibo.

Ukuthintana bunqopha, ngehlonipho nangendlela yokuzuza umphumela ofunekako.

Ukuzama ukukakarela emarherhweni weenkhati ezizwisisekako.

Ukungazibopheleli:

"Itjhatha le (ukufaka hlangana ezinye iinkhati eziqintelwe kilomtlo) ilawulwa ngomunye nomunye umThetho wePalamende ofaneleko. Nakungenzeka enye nenye ingcenywe yeTjhatha le ingakhambisani nomthetho ofaneleko, umthetho ofaneleko lowo

# Amalungelo neemBopho zakho

## I- SARS:

### Izokusiza wena ngokunikela

- Umsebenzi ohloniphekako nohlelekileko ngazo zoke iinkhathi
- Iimpendulo ezicacileko, ezinembako nezilisizo
- Imilayo ecacileko nemifitjhani ngamagadango ekufanele uwathathe nokobana nini
- Ukungena ku- SARS ngokusebenzisa i- e-Filing, iSentsha yokuThintana ye- SARS, amagatja we- SARS namaZiko wabomaKhamba ngendlwana womThelo
- Amakarana neencwajana ezizwisiseka lula kuwebhusayidi ye- SARS ku- [www.sars.gov.za](http://www.sars.gov.za) nemagatjeni

### Ukukuphatha ngendlela engathathi ihlangothi

- Ngokukulindela bona ubhadele kwaphela okukolodwako ngaphasi komthetho
- Ukuphatha woke umuntu ngokulinganako
- Ukuqinisekisa bona woke umuntu ubhadela ingcenywe ayikolodako
- Ukukwazisa nangabe begodu nangesikhathi lapho amarherho weenkhathi angeze ahlangatjezwe khona

### Shilonipha amalungelwako wangokomThethosisekelo nefihlwakho

- ngokugcina iindaba zakho zomthelo ziyifihlo
- Ukukunikela iinzathu zeenqunto ezithethweko mayelana nomthelwako neendaba eziphathelene nomthelo wepahla ethengwe eenarheni zangaphandle
- Ukusebenzisa umthetho kibo boke ubujamo nangokulinganako

### Nangabe awaneliseki,

- Ungasebenzisa ilungelo lakho lokubawa iinzathu nemiphumela emayelana neendaba zakho eziphathelene nomthelo
- Ungasebenzisa ilungelo lakho lokwala nokwenza isibilayezo mayelana nokuhlolwa namkha ngesiqunto esifaneleko
- Ukwenza isinghonyoyilo esimayelana nokulawula ngokusebenzisa i- e-Filing, igatja le- SARS namkha ngokusebenzisa iSentsha yokuThintana ye- SARS
- Ngemva kokusebenzisa yoke ikambiso yeenghonyoyilo ezimayela nokulawula ze- SARS, yenza isinghonyoyilo ne- Ofisi yomJameli wezomThelo

### Iimbopho zakho

### Ngokuphendula kilokhu, iimbopho zakho ngilezi

- Ukuthembeka
- Ukwethula ilwazi elipheleleko nelinembako
- Ukuthobela yoke ikambiso eqintelweko yokuphatha kanye namarherho weenkhathi
- Ukubhadela umthelo wakho ngesikhathi esifaneleko nangokupheleleko ngokusebenzisa amareferensinamba afaneleko wokubhadela

- Ukukhuthaza abanye kobana babhadele imithelo yabo ngesikhathi esifaneleko nangokupheleleko
- Ukungakhuthazi namkha ube yingcenywe yomsetjenzana wobukhwabanisi benye nenye indlela
- Ukuqinisekisa bona i- SARS ineminingwanakho efaneleko kanye neminingwana yokubhadela
- Abasebenzi bethu bazokuhlonipha begodu nawe sibawa ubahloniphe. Nangabe ujanyelwe ngothileko, silindele bona naye asihloniphe.
- Ziphendulele mayelana neendaba zakho zomthelo nanyana ugunyaze othileko kobana akujamele.

## Ukuzama ukuhlangabeza amarherho weenkhati alandelako womsebenzi:



### Ukuhlanganyela

#### **Nangabe udosela iSenta yokuThintana ye- SARS sizokuzama:**

- Ukuphendula umrhala wakho ngemizuzu emi- 4 ngesikhathi sethu sokuba matasatasa.
- Ukuphendula umrhalakho emzuzwini mu- 1 ngesikhathi sethu sokungabi matasatasa.
- Lapho ekuthlogeka khona isekelo lesilemuki, sizokudosela emalangenani ama- 2 womsebenzi.

#### **Nangabe uvakatjhela iGatja le- SARS namkha iZiko lomThelo elingu-makhamba ngendlwana sizokuzama:**

- Ukukusiza ema- irini ama- 3 ngesikhathi sethu sokuba matasatasa.
- Ukukusiza e- irini li- 1 ngesikhathi sethu sokungabi matasatasa.
- Lapho ekuthlogeka khona isekelo lesilemuki sizokudosela emalangenani ama- 5 womsebenzi.

### **Lokha nawusebenzisa indlela ye- e-Filing sizokuzama:**

- Ukwenza i- e-Filing ye- SARS kobana itholakale ama- iri ama- 24 ngelanga
- Ukunikela amabhezini abhadela i- VAT, ukufika ngelanga lokugcina lomsebenzi lenyanga kobana abhadele. Abafayili ngezandla kufanele babhadele ngomhlaka 25 wenye wenye inyanga namkha lapho umhlaka 25 angepelaveke namkha ngeholidi, ngelanga lomsebenzi ngaphambi komhlaka 25.
- Sizokukhuluma nawe nge- SMS namkha nge- imeyila ukukukhumbuzisa ngamalanga wokugcina wokwethulwa.
- Ukulungisa iimbawo zakho msinyana kunalokha nawuvakatjhele iGatja le- SARS.

### **Nangabe ukhulumisana ne- SARS sizokuzama:**

- Ukuphendula umbuzo omayela nomthelo, umthelo wepahla yeenarheni zangaphandle namkha wepahla yangenarheni le emalangenini ama- 21 wokutholwa kwawo.



## **Ukutlolisa**

### **Lokha nawenza isibawo sokutlolisa begodu kuhrangatjewe zoke iimfuneko:**

- Isibawo sakho sizosilungisa besiqede emalangenini ama- 2 womsebenzi, nakungatlhogeki ukuhlola.
- Mayelana nokutlolisela imithelo yepahla yeenarheni zangaphandle, sizokulungisa besiqede isibawo emalangenini ama- 5, nakungatlhogeki ukuhlola.
- Lapho ekutlhogeka khona ukuhlola sizokulungisa besiqede isibawo emalangenini ama- 21 womsebenzi.



## Amaforomu womthelo Isibopho

### **Nawethula iforomu lomthelo namkha isibopho bu- elekthroniki e- SARS sizokuzama:**

- Ukuhlola iforomu lomthelo emalangenzi ama-5 womsebenzi, lapho ekungatlhogeki khona ingenelelo lezandla.
- Ukulungisa zoke iimbopho zomthelo wepahla yeenarheni zangaphandle ema- irini ama- 4 wokuzithola.
- Lapho ekutlhogeka khona ukuhlola, kuzokwenziwa ema- irini ama- 48.



## ukuhlolwa kwamarekhodi weemali

### **Nangabe uzokuba ngaphasi kobujamo bokuhlolwa, ukuqinisekiswa nokuhlolwa kwamarekhodi weemali, sizokuzama:**

- Ukukwazisa bona iforomu lomthelo namkha isibopho sisebujameni bokuqinisekiswa emalangenzi ali- 15 wokwethula, nangabe iforomu lakho lomthelo ngelesikhathi sagadesi sokufayila.
- Ukuqeda ukuqinisekisa emalangenzi ama- 21 womsebenzi ukusuka ngelanga lokutholwa kwayo yoke imitlolo esekelako, nangabe iforomu lakho lomthelo ngelesikhathi sagadesi sokufayila.
- Ukuqeda ukuhlolwa kwamarekhodi weemali emalangenzi ama- 90 ukusuka ngelanga ekutholwe ngalo yoke imitlolo esekelako.



## Iimali ezibuyiswako

**Nangabe ukolodwa imali ebuyiswako yanonyaka begodu:**

- **Asikho esinye isikolodo esingakabhadelwa**
  - **Zoke iimbopho zihlangatjeziwe**
  - **Ikambiso yokulawula ye- SARS ithotjelwe begodu**
  - **Akukho ukuhlola, ukuqinisekisa namkha ukuhlolwa kwamarekhodi weemali okuthonyiweko, sizokuzama:**
1. Ukubhadela iimali ezibuyiswako ezingaphezu kwama- R100 zesikhathi sagadesi sokufayila emalangenali- 7 womsebenzi ngemva kokuqedwa kokuhlola kokugcina.
  2. Ukubhadela umthelo wepahla yeenarheni zangaphandle newepahla yangenarheni le emalangenali ama- 30 wokuqeda isibawo.

**Lapho imbadalo yeemali ezibuyiswako zemithelo yepahla yeenarheni zangaphandle neyangenarheni le zibhadelwe ku- akhawundi yomthelo, sizokuzama:**

- Ukubhadela iimali ezibuyiswako kiyo i- akhawundi yomthelo, kwaphela nje nangabe imbadalo yokuthoma yenziwe ku- akhawundi yomthelo.

Zoke iimbadalo ezibuyiswako zomthelo, imithelo yepahla yeenarheni zangaphandle newepahla yangenarheni le zibhadelwa ku- akhawundi yebhanga eqinisekisiweko ye- FICA kobana itlayenti lizitlolisile ne- SARS.



## Iimbadalo

**Iimbadalo Nawubhadelako begodu i- SARS inereferensinamba efaneleko yembadalo, sizokuzama:**

- Ukulungisa imbadalo emalangenali ama- 3 womsebenzi wokutholwa kwayo.





## Isikolodo

### **Nawenza isibawo sokutshwiliswa namkha sokujanya iswa kwembadalo begodu zoke iimfuneko zihlangatjeziwe, sizokuzama:**

- Ukutjheja isibawo emalangeneni ama- 21 wokutholwa kwesibawo esipheleleko bese sikhulumisana ngokunjalo.

### **Nawubawa isivumelwano sesikolodo begodu zoke iimfuneko zihlangatjeziwe, sizokuzama:**

- Ukutjheja isibawo emalangeneni ama- 30 wokutholwa kwesibawo esipheleleko bese sikhulumisana ngokunjalo.



## Irarano ngokomThetho wokuLawulwa komThelo

Unelungelo lokungavumelani ne- SARS kanye nokwenza isinghonyoyilo nesibilayezo ngokwamarherho weenkhati eziqintelweko mayelana nokuhlolwa namkha neenqunto ezithileko.

### **Lapho i- SARS ithola khona isibawo seenzathu, sesinghonyoyilo namkha sesibilayezo, ngaphandle kobana kuvunyelenwe ngenye indlela, begodu lapho ekungaveli khona izehlakalo ezingakajayeleki ngesikhathi sokuphendula, sizokuzama:**

- Ukunikela iinzathu zokuhlola emalangeneni ama- 45 womsebenzi.
- Ukutjheja isinghonyoyilo emalangeneni ama- 60.
- Ukutjheja bona ingabe umraro ulungele ukusonjululwa ngaphandle kwekhotso (Alternative Dispute Resolution (ADR)) emalangeneni ama- 30 ukusuka ngelanga lokutholwa kwesibawo.
- Ukuqeda ikambiso ye- ADR emalangeneni ama- 90 womsebenzi.
- Lokha nasele isivumelwano siqediwe, sizokwenza ukuhlola okuzokwenza isivumelwano sisebenze ngesikhathi samalanga ama- 45 ngemva kwelanga lokutlilitlwa kokugcina kwesivumelwano.
- Lokha nakungakandelwa khona i- ADR, isibilayezo sizokubekwa ngaphambi kweBhodi yomThelo emalangeneni ama- 30 wokutholwa kwesaziso sesibilayezo.



## nomThetho womThelo wepahla yeenarheni zangaphandle newepahla

Unelungelo lokungavumelani ne- SARS kanye nokwenza isinghonghoyilo nesibilayezo ngokwamarherho weenkhathe eziqintelweko mayelana nokuhlolwa namkha neenqunto ezithileko.

### Lapho ekuthlogeka bona i- SARS inikele isiQunto somThelo/ sesiLinganiso/somSuka, sizokuzama:

- Ukuqeda besikhulume ngomphumela wesiQunto somThelo/ sesiLinganiso/somSuka emalangeneni ama- 90 wokutholwa kwalo loke ilwazi/kwemitlolo efunekako (ngaphandle kobujamo bokubandakanya abaphezulu namkha ebujameni bokungabandakanyi, isib. World Customs Organisation namkha ukulayelwa kwezomthetho).



## linghonghoyilo eziya e- SARS

### Ungenza isinghonghoyilo ngokusebenzisa:

- I- e- Filing ye- SARS ku- [www.sarsefiling.co.za](http://www.sarsefiling.co.za)
- I- Ofisi yeeNghonghoyilo ye- SARS ku- 0860 12 12 16
- I- e- Filing ye- SARS ku- 0800 00 7277
- I- Ofisi yeeNghonghoyilo ye- SARS ku- 0860 12 12 16

### Lokha nakwenziwe isinghonghoyilo esimayelana nomsebenzi, sizokuzama:

- Ukuphendula emalangeneni ama- 21 womsebenzi.



## linghonyoyilo eziya kumJameli wezomThelo

Nangabe uyisebenzise yoke ikambiso yeenghonyoyilo ezimayelana nokulawula ye- SARS namkha unobujamo obukatelelako, ungenza

### **Isinghonyoyilo ungasenza ngokusebenzisa:**

- Umrhala wasimahla wesentha

yemirhala ku- 0800 662 837  
namkha ku- +27 12 431 9105  
• [complaints@taxombud.gov.za](mailto:complaints@taxombud.gov.za)

Imibono emayelana neTjhatha yomSebenzi ye- SARS iyamukelwe  
ku- [Oocregistration@sars.gov.za](mailto:Oocregistration@sars.gov.za)

Ilwazi elidephileko nalo liyatholakala kuwebhusayidi ye- SARS ku- [www.sars.gov.za](http://www.sars.gov.za)

Joyina ikulumiswano ku social media: Qala i “South African Revenue Service” ekhasini lako  
le Facebook ne LinkedIn naku “@sarstax” ku Twitter.



# **South African Revenue Service - Service Charter**

Produced by SARS Communication 2018