



South African Revenue Service  
**Service Charter**

**Amalungelo Akho,  
Izibopho kanye  
nezikhathi ezibekelwe  
umsebenzi**

# ESIKWENZAYO

I-South African Revenue Service (SARS) bangabaqoqi bentela yesizwe abagunyaziwe. Basungulwa ngokwesigaba soMthetho i-South African Revenue Service Act 34 of 1997 njengophiko oluzimele kodwa ngokungaphelele. Abakwa-SARS banomthwalo wokuphatha uhlelo lwentela lwaseNingizimu Afrika kanye nosizo lwentela yempahla ephuma kwamanye amazwe.

## **Kwa-SARS:**

**Sifisa** ukuba nesandla ngqo ekuthuthukisweni komnotho nezenhlalakahle yezwe ngokuqoqa yonke imali okumele ize kuhulumeni.

**Sigqugquzela** ukuthotshelwa kwemithetho yentela yempahla ephuma kwamanye amazwe nentela yezimpahla ezikhiqizwa kuleli.

**Sesekela** uMthethosisekelo kanye noMqulu wamaLungelo eNingizimu Afrika, kanjalo nayo yonke imithethonqubo yentela neyentela yempahla ephuma kwamanye amazwe.

**Sihlose ukubambisana** nabakhokhi bentela, abahwebi kanye nabanye ababambiqhaza ukwakha ukuqonda ukuthi ukukhokha intela kuyadingeka ukuze kuthuthuke izwe lethu.

**Silwisana nokukhwananisa nenkohlakalo** – ngaphakathi nangaphandle kwaka-SARS.

**Silwela** ukuthi sihlale senza kangcono ekuletheni usizo kubakhokhi bentela nakubahwebi.

**Siyazibophezela** ekuhlinzekeni ngosizo olunobulungiswa, oluqondile noluncike ekwethembaneni nasekuhloniphaneni.

**Siyakwazisa** ukuphendula, ubulungiswa, ukwethembeka, ubuqotho, inhlonipho, ukuveza obala nokuthembela.

**Sinikeza** ngezinqubo ezisheshayo nezongayo ezenza kube lula kubakhokhi bentela nabahwebi ukuba bahlangabezane nezibopho zabo.

**Sixhumana** nabakhokhi bentela, abahwebi kanye nababambiqhaza ngokuxhumana nabo ngezilimi eziningi.

**Sifundisa abakhokhi bentela kanye nabahwebi** ngezibopho zabo nokuthi yini elindeleke kubo.

**Sixhumana** nomphakathi ngokushesha, ngenhlonipho nangempumelelo.

**Siyazama** ukunamathela ezikhathini ezibekiwe zokwenza umsebenzi.

Ukuzihlangula:

"Le-Charter (kubandakanywa naziphi izikhathi ezibekwe lapha) incike kunoma imuphi uMthetho wePhalamende osebenzayo. Uma kungenzeka nayiphi ingxenye yale-Charter ishayisane nomthethonqubo osebenzayo, kuzosebenza lowo mthethonqubo osebenzayo."

# Amalungelo Nezibopho Zakho

## Kwa-SARS:

### Sizokusiza ngokukuhlinzeka

- Ngosizo olunenhlonipho nobuchwepheshe ngaso sonke isikhathi
- Ngezimpendulo ezicacile, eziqondile nezizwisizo
- Ngemiyelelo ecacile neqonde ngqo ngezinyathelo okumele uzithathe nokuthi uzithathe nini
- Ngokwazi ukufinyelela kwa-SARS ngokufaka amadokhumenti nge-inthanethi e-Filing, isikhungo sokuxhumana sakwa-SARS, amagatsha akwa-SARS kanye nomahambanendlwana ama-Mobile Tax Units
- Ngamapheshana namabhukwana azichazayo akusizindalwazi sakwa-SARS [www.sars.gov.za](http://www.sars.gov.za) and in branches

### Senza ubulungiswa kuwe

- Ngokuthi silindele ukuthi ukhokhe lokhu okufanele ngokomthetho
- Ngokuphatha bonke abantu ngokulingana
- Ngokuqinisekisa ukuthi wonke umuntu ukhokha okufanele
- Ngokukwazisa uma singeke sikwazi ukugcina isikhathi esibekiwe sokusebenza

### Sihlonipha amalungelo akho nobumfihlo ngokoMthethosisekelo

- Ngokugcina izindaba zakho zentela ziyimfihlo
- Ngokukunika izizathu zezinqumo ezithathiwe mayelana nezindaba zakho zentela nezentela yempahla ephuma kwamanye amazwe
- Ngokusebenzisa umthetho ngokungaguquguquki nangokungakhethi

### Uma ungenelisekile, ungenza lokhu

- Ungasebenzisa ilungelo lakho lokucela izizathu zezinqumo nemiphumela mayelana nezindaba zakho zentela
- Ungasebenzisa ilungelo lakho lokuphikisa nokudlulisa isinqumo ngokuhlolwa noma ngokufaneleka
- Ungafaka isikhalazo nge-intanethi e-Filing, egatsheni lakwa-SARS noma ngesiKhungo sokuXhumana sakwa-SARS
- Uma usudlule kuzo zonke izinqubo zokufaka isikhalazo ngaphakathi kwa-SARS, ungafaka isikhalazo ehhovisi le-Tax Ombud

### Izibopho zakho

### Kulokhu wena, izibopho zakho yilezi

- Thembeka
- Thumela ulwazi oluphelele noluqondile ngesikhathi
- Thobela yonke imithetho yezinqubo nezikhathi ezibekiwe

- Khokha intela yakho kanye/noma nentela yempahla ephuma kwamanye amazwe kusenesikhathi futhi iphelele, usebenzise i(zi)nombolo eziyizinkomba eziyizo
- Ukugqugquzela abanye ukuthi bakhokhe intela yabo kanye/noma nentela yempahla ephuma kwamanye amazwe kusenesikhathi futhi iphelele
- Ukungagqugquzeli noma ukungabambi iqhaza ezenzweni zenkohlakalo noma ukukhwabanisa kwanoma iluphi uhlobo
- Ukugqinisekisa ukuthi ihhovisi lwakwa-SARS linolwazi olumayelana nawe uqobo oluyilo kanjalo nemininigwane yokukhokha
- Abasebenzi bethu bazokuhlonipha kanti sicela ukuthi nawe ubahloniphe. Uma kukhona okumele, silindele ukuthi asihloniphe ngendlela efanayo.
- Ukuthi izindaba zakho zentela zibe umthwalo wakho, yize noma ugunyaze umuntu othile ukuthi akubhekele zona egameni lakho.

## Ukuzama ukuhlangabezana nalezi zikhathi zokusebenza ezibekiwe:



### Ukuzibandakanya

#### Uma ushayela isikhungo sokuxhumana sakwa-SARS sizozama ukuthi:

- Siphendule ucingo lwakho emizuzwini e-4 ngesikhathi esimatasa ngaso kakhulu.
- Siphendule ucingo lwakho emizuzwini o-1 ngesikhathi esingekho matasa kakhulu ngaso.
- Lapho kunesidingo songoti, siyokushayela ucingo ezinsukwini ezi-2 zokusebenza.

#### Uma uvakashela igatsha lakwa-SARS noma usebenzisa umahambanendlwana sizozama ukuthi:

- Sizokusiza emahoreni ama-3 uma simatasa kakhulu.
- Sizokusiza ehoreni eli-1 uma singematasa kakhulu.
- Lapho kunesidingo songoti, siyokushayela ucingo ezinsukwini ezi-5 zokusebenza.

### **Uma usebenzisa umgudu we-e-Filing sizozama ukuthi:**

- Senze ukuthi usizo lwe-e-Filing lutholakale amahora angama-24 osuku.
- Sinike amabhizinisi akhokha i-VAT, kuze kube usuku lokugcina lokusebenza enyangeni. Labo abawaletha bona siqu amadokhumenti kumele bawalethe mhla zingama-25 nyanga zonke noma uma umhla zingama-25 ungempelasonto noma ngeholidi, kumele bawalethe ngosuku olungaphambi komhla zingama-25.
- Sixhumane nawe nge-SMS noma nge-imeyili ukuze sikukhumbuze ngezinsuku ezingumnqamulajuqu zokuthumela amadokhumenti.
- Sizosibheka isicelo sakho ngokushesha kunoma kade uzoya egatsheni lwakwa-SARS.

### **Uma uxhumana nabakwa-SARS sizozama ukuthi:**

- Siphendule imibuzo yakho ngeNtela, intela yempahla ephuma kwamanye amazwe noma yempahla yakuleli ezinsukwini ezingama-21 siwutholile.



## **Ukubhalisa**

### **Uma ufaka isicelo sokubhaliswa ube uhlangabezane nazo zonke izidingo zakhona:**

- Sizothatha isicelo lesi sidlule ezinqubweni ezifanele ezinsukwini ezi-2 zokusebenza, uma kungadingeki ukuthi kuzohlolwa okuthile.
- Uma ubhalisela intela yempahla ephuma kwamanye amazwe, sizothatha isicelo lesi sidlule ezinqubweni ezifanele ezinsukwini ezi-5 zokusebenza, uma kungadingeki ukuthi kuhlolwe okuthile.
- Uma kunesidingo sokuthi kuhlolwe okuthile sicodlulisa lesi sicelo ezinqubweni ezifanele ezinsukwini ezingama-21 zokusebenza.



## Ukubuyisela intela/Izimemezelo

### **Uma uthumela ubuyisela intela noma wenza isaziso ngekhompyutha kwa-SARS sizozama ukuthi:**

- Sizohlola amadokhumenti okubuyisela intela ezinsukwini ezi-5 zokusebenza, uma kungadingeki ukuthi kube khona okwenziwa ngesandla.
- Sizokwamukela sidlulise kuzo zonke izinqubo ezifanele izimemezelo emahoreni ama-4 zisitholile.
- Lapho kudingeka khona ukuthi kuhlolwe okuthile, sizokuqedela



## Ukuhlolwa, Ukucwaningwa kwamabhuku nokuqinisekisa

### **Uma kufanele kuhlolwe, kuqinisekiswe noma kucwaningwe amabhuku, sizozama ukuthi:**

- Sikwazise ezinsukwini eziyi-15 uthumelile ukuthi amadokhumenti akho okubuyisa intela noma izimemezelo kumele ziqinisekiswe, uma amadokhumenti okubuyisa intela kungawenkathi yamanje yokubuyisa.
- Siphothule inqubo yokuqinisekisa ezinsukwini ezingama-21 zokusebenza kusukela ngosuku okutholwe ngalo wonke amadokhumenti esekayo, uma amadokhumenti okubuyisa intela kungawenkathi yamanje yokubuyisa.
- Siphothule inqubo yokucwaninga amabhuku ezinsukwini ezingama-90 zokusebenza kusukela ngosuku okutholwe ngalo wonke amadokhumenti esekayo.



## Ukubuyiselwa imali

**Uma kumele kube nemali obuyiselwa yona kulo nyaka ophezulu futhi:**

- **Kungenasikweletu esinye okumele size kuwe**
- **uhlangabezane nazo zonke izibopho zakho**
- **kulandelwe zonke izinqubo zakwa-SARS, futhi**
- **kungekho nqubo yokuhlola, ukuqinisekisa noma ukucwaninga amabhuku eqaliwe, sizozama ukuthi:**
  1. Sikhokhe imali engaphezu kwe-R100 okumele ubuyiselwe yona kule nkathi yokubuyisa intela ezinsukwini ezi-7 zokusebenza emva kokuqedwa kokuhlolwa lokho.
  2. Sizokhokha izimali okumele zibuyiselwe wena zentela yempahla ephuma kwamanye amazwe nentela yempahla yakuleli ezinsukwini ezingama-30 zokusebenza emva kokuqeda ususebenza ngesicelo lesa.

**Lapho imali obuyiselwa yona yentela yempahla ephuma kwamanye amazwe neyentela yempahla yakuleli ikhokhwa ku-akhawunti emisiwe, sizozama ukuthi:**

- Sikhokhe imali obuyiselwa yona ku-akhawunti efanayo, inqobo uma ukukhokhwa kokuqala kwenziwa kuleyo akhawunti emisiwe.

Yonke imali obuyiselwa yona yentela, yentela yempahla ephuma kwamanye amazwe neyentela yempahla yakuleli ikhokhwa ku-akhawunti yasebhangwe egunyazwe yi-FICA okuyile ikhasimende eliyibhalise kwa-SARS.



## Ukukhokha

**Uma ukhokha, abakwa-SARS benenombolo eyinkomba eyiyo, sizozama ukuthi:**

- Senze zonke izinqubo sikukhokhele ezinsukwini ezi-3 zokwamukela isicelo sokukhokhelwa.





## Isikweletu

### **Uma ufaka isicelo sokuhoxiswa noma ukumiswa kokukhokha futhi uhlangabezana nazo zonke izidingo zakhona, sizozama ukuthi:**

- Sibheke isicelo lesi ezinsukwini ezingama-21 zokusebenza emva kokuthi Sithole isicelo esiphelele, sizobe sesixhumana nawe ngendlela efanele.

### **Uma ucela ukwehliselwa isikweletu futhi uhlangabezana nazo zonke izidingo zakhona, sizozama ukuthi:**

- Sizobheka isicelo ezinsukwini ezingama-30 zokusebenza emva kokuthola isicelo esiphelele, sizobe sesixhumana nawe ngendlela efanele.



## ngokoMthetho wokuPhathwa kweNtela

Unalo ilungelo lokungavumelani nabakwa-SARS nokuphikisana nesiinqumo kanjalo nokuthi isinqumo sibuyezwe ngesikhathi esibekiwe sokusebenza uma uphikisana nokuhlolwa noma neziinqumo ezithile.

**Uma kwa-SARS sithola izicelo zezizathu zezinqumo, ukuphikiswa kwesinqumo noma isicelo sokubuyezwa kwesinqumo, ngaphandle uma kuvunyelwene, futhi kungekho zimo ezitheni ezivelile ezenza kwengezeke isikhathi sokuphendula, sizozama ukuthi:**

- Sikunike izizathu zokuhlolwa ezinsukwini ezingama-45 zokusebenza.
- Sibheke ukuphikisa lokho ezinsukwini ezingama-60 zokusebenza.
- Sibheke ukuthi udaba lufanele yini ukuya kolunye uphiko lokusoxazulula ukuphikisana/izingxabano i- Alternative Dispute Resolution (ADR) ezinsukwini ezingama-30 ukusukela ngosuku okwemukelwa ngalo isicelo lesi.
- Siqede izinqubo ze-ADR ezinsukwini ezingama-90 zokusebenza.
- Uma sekwenziwe isivumelwano, sizokhipha ukuhlola okuzokwenza isivumelwano sisebenze ezinsukwini ezingama-45 emva kosuku lokugcina lokusayindwa kwesivumelwano.
- Uma kungekho zinqubo ze-ADR ezilandelwayo, isicelo sokubuyezwa kwesinqumo sizodluliselwa eBhodini leNtela ezinsukwini ezingama-30 zokuthola isaziso sesicelo sokubuyezwa kwesinqumo.



**Ukuphikisana ngokoMthetho weNtela yempahla ephuma kwamanye amazwe nawakulleli**

Unalo ilungelo lokungavumelani nabakwa-SARS nokuphikisana nesinqumo kanjalo nokuthi isinqumo sibuyezwe ngesikhathi esibekiwe sokusebenza uma uphikisana nokuhlolwa noma nezinqumo ezithile.

**Uma abakwa-SARS kudingeka ukuthi bakunike inhlawulo abayinqumile/ Isilinganiso/imvelaphi, sizozama ukuthi:**

- Siqedele futhi sikwazise ngesinqumo senhlawulo enqunyiwe/ Isilinganiso/imvelaphi ezinsukwini ezingama-90 zokuthola ulwazi/ amadokhumenti okudingekayo (ngaphandle uma udaba lwakho ludluliselwe phambili noma lungafani nezinye, okungaba udaba oluthinta Inhlango yeNtela yoMhlaba noma uma udaba ludluliselwe kwezomthetho).



## Izikhhalazo eziya kwa-SARS

### Ungafaka isikhhalazo ngalezi zindlela:

- Nge-SARS e-Filing kulesi sizindalwazi [www.sarsefiling.co.za](http://www.sarsefiling.co.za)
- Egatsheni lakwa-SARS
- Esikhunweni sokuxhumana sakwa-SARS kule nombolo 0800 00 7277
- Ehhovisi leziKhalazo lakwa-SARS kule nombolo 0860 12 12 16

### Uma isikhhalazo esifakiwe kungesosizo, sizozama ukuthi:

- Siphendule ezinsukwini ezingama-21 zokusebenza.



## Izikhhalazo eziya ku-Tax Ombud

Uma usulandele yonke imigudu yezinqubo zezikhhalazo kwa-SARS noma uma kunezimo ezikuphoqayo, ungafaka isikhhalazo ku-Tax Ombud.

### isikhhalazo singafakwa ngalezi zindlela:

- Ngokushayela isikhungo sezingcingo samahhala kule nombolo 0800 662 837 noma kule nombolo +27 12 431 9105
- [complaints@taxombud.gov.za](mailto:complaints@taxombud.gov.za)

Ukuphawula nge-Service Charter yakwa-SARS kungathunyelwa [Oocregistration@sars.gov.za](mailto:Oocregistration@sars.gov.za)

Ulwazi olwengeziwe luyatholakala kusizindalwazi sakwa-SARS [www.sars.gov.za](http://www.sars.gov.za)

Hlanganyela ezingxoxweni ku-social media: Bheka u "South African Revenue Service" ku Facebook naku LinkedIn Kanye naku "@sarstax" ku Twitter.



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Produced by SARS Communication 2018