



South African Revenue Service  
**Service Charter**

**Emalungelo Akho,  
Tibopho  
kanye  
Netikhatsi  
Tetinsita**

# LESIKWENTAKO

Luphiko Lwemalingena LwaseNingizimu Afrika (i-SARS) ngumtimba wekugcogca umtselo wesive. Lwasungulwa ngekulandzela Umtsetfo Weluphiko Lwemalingena eNingizimu Afrika 34 wanga-1997 njenge-ejensi letimele ngalokungakapheleli. I-SARS ibukene nekuphatfwa kweluhlelo lwemtselo waseNingizimu Afrika kanye nemisebenti yekungena nekuphuma kwemphahla.

## **E-SARS senta loku:**

**Silangatelela** kufaka ligalelo ngco ekutfufukisweni kwemnotfo nenhlalakahle yelive ngekugcogca tonkhe timali letingenako leticondze kumbuso.

**Sigugcutela** kutfotjelwa kwemtselo kanye nemtselo wekungena nekuphuma kwemphahla.

**Sesekela** Umtsetfosisekelo kanye neMculu Wemalungelo weRiphabhuliki yaseNingizimu Afrika, kanye nemtsetfo wawo wonkhe umtselo kanye nemtsetfo wekungena nekuphuma kwemphahla.

**Sidzinga kubambisana** nebabhadali bemtselo, bahwebi kanye nalabanye bahlanganyeli kwakha kuvisisa kwekutsi kubhadala umtselo kudzingekile ekutfufukiseni live letfu.

**Silwa nekufumbatsisa kanye nenkhohlakalo** - ngekhatsi nangaphandle kweSARS.

**Silwela** kwentancono umsebenti wetfu kubabhadali bemtselo nakubahwebi njalo.

**Sitibophelela** kuniketa lusito lolungabandlululi, lolwenembako futsi lolusisekelo sekwetsembana nekuhloniphana.

**Sikhombisa emagugu** ekutiphendvulela, ekungakhetsi, ekwetsembeka, esitfunti, enhlonipho nekungabi namfihlo.

**Siphakela** ngetinchubo letinebukhono futsi letingabiti kakhulu letenta kube malula kubabhadali bemtselo nakubahwebi ekuhlangabeteni tibopho tabo.

**Sikhulumisana** nebabhadali bemtselo, bahwebi nebabimbisuka ngekutsintsana ngebulwiminyenti.

**Sifundzisa babhadali bemtselo nebahwebi** ngetibopho temtselo tabo nekutsi yini ledzingekako kubo.

**Sichumana** ngekushesha, ngenhlonipho futsi ngemphumelelo.

**Sitama** kugcila etikhatsini letifanele.

I-Disclaimer: "LeShatha (kufaka ekhatsi nobe ngutiphi tikhatsi letiphawulwe lapha) ingaphasi kwanobe nguwuphi Umtsetfo wasePhalamende losebentako. Nakungenteka kwekutsi nobe nguluphi luhlangotsi lwaleShatha longcubutane nemtsetfo losebentako, lomtsetfo losebentako utawuba ngetulu."

# Emalungelo Netibopho Takho

## I-SARS ita:

### Kusita ngekukuniketa

- Umsebenzi lonesizotsa futsi webucwepheshe ngato tonkhe tikhatsi
- Timphendvulo letivakalako, letentiwe ngekunakekela futsi letisitako
- Imiyalelo levakalako futsi lemifishane ngetinyatselo lekudzingeka kwekutsi utente futsi nganini
- Kufinyelela kuSARS ngekusebentisa luhlelo lwe e-Filing, Sikhungo Setincingo seSARS, emagatja eSARS kanye nemaMobile Tax Units
- Emapheshana netincwadzana letikuchazelako kuwebhusayithi yeSARS [www.sars.gov.za](http://www.sars.gov.za) futsi nasemagatjeni

### Setsembeke kuwe ngekutsi

- Sikulindlele kwekutsi ubhadale kuphela loku lokudzingekile ngaphasi kwemtsetfo
- Kuphatsa wonkhe umuntfu ngekulingana
- Sicinsekise kwekutsi wonkhe umuntfu ubhadala sabelo sakhe lesifanele
- Sikwatise nangabe tikhatsi letibekiwe unghalangabetani nato

### Sihloniphe emalungelo akho eMtsetfosisekelo futsi nemfihlo ngekutsi

- Sigcine tindzaba temtselo wakho tiyimfihlo
- Sikunikete tizatfu ngetincumo letitsetfwe macondzana nemtselo wakho kanye netindzaba tekungena nekuphuma kwemphahla
- Sisebentise umtsetfo ngendlela lefanako futsi lengakhetsi

### Nangabe ungakanetiseki, ungenta loku

- Ungasebentisa lilungelo lakho kucela tizatfu ngetincumo nangemiphumela macondzana netindzaba temtselo wakho
- Ungasebentisa lilungelo lakho kuphikisa kanye nekufaka sikhalo ngekuhlolwa nobe ngesincumo sekufaneleka
- Ungafaka sikhalo sekuphatsa nge e-Filing, egatjeni leSARS nobe ngeSikhungo Sekutsintsana seSARS
- Ngemuva kwekusebentisa tonkhe tinchubo tetikhalo tekuphatsa neSARS, faka sikhalo neLihhovisi le-Tax Ombud

## Tibopho Takho

### Ngalolunye luhlangotsi, tibopho takho kutsi

- Wetsembeke
- Ufake umningwane logcwele futsi lekungiwo cobo ngesikhatsi
- Ufobebe tonkhe tinchubo tekuphatsa letibekiwe kanye netikhatsi
- Ubhadale umtselo wakho kanye/nobe imitsedlwana ngesikhatsi futsi ngalokugcwele,

ngekusebentisa i(ti)nombolo ye(te)refurensi yekubhadala lekungiyo(to)

- Ugcugcutele labanye kwekutsi babhadale umtsele wabo kanye/nobe imitsedlwana ngesikhatsi futsi ngalokugcwele
- Ungagcugcuteli nobe ube yincenye yanobe nguwuphi umsebenti wenkhohlakalo nobe kufumbatsisa kwanganobe nguluphi luhlobo
- Cinisekisa kwekutsi iSARS inemningwane wakho lofanele kanye nemidanti yekubhadala
- Basebenti betfu bayakuhlonipha futsi sicela kwekutsi nawe ukhombise inhlonipho. Nangabe kukhona lowenta tintfo egameni lakho, silindzele inhlonipho lefanako nakuye.
- Khatsaleka ngetinzaba temtsele wakho, nanobe ngabe ugunyate lomunye umuntfu kutsi akwentele.

## Kwetama kuhlangubetana naletikhatsi tetinsita letilandzelako:



### Kutsintsana

#### **Nangabe ushayela Sikhungo Setincingo seSARS sitawutama:**

- Kuphendvula lucingo lwakho ngekhati kwemizuzu lengu-4 ngetikhatsi tetfu letimatasatasa.
- Kuphendvula lucingo lwakho ngekhati kwemzuzu munye (1) ngetikhatsi tetfu letingekho letimatasatasa.
- Lapho kudzingakala khona lusito lwebucwepheshe, sitakushayela ngekhati kwemalanga ebhizinisi langu-2.

#### **Nangabe uvakashela Ligatja leSARS nobe iMobile Tax Unit sitawutama:**

- Kukusita ngekhati kwema-awa langu-3 ngetikhatsi tetfu letimatasatasa.
- Kukusita ngekhati kweli-awa li-1 ngekhati tetfu letingekho matasatasa.
- Lapho kudzingakala khona lusitfo lwebucwepheshe, sitakutsintsa ngekhati kwemalanga ebhizinisi langu-5.

### **Lapho usebentisa khona umgudvu we- e-Filing sitawutama:**

- Kwenta i- e-Filing yeSARS kutsi itfolakale ngekhatsi kwema-awa langu-24 ngelilanga.
- Kuniketa emabhizinisi labhadala iVAT, kute kufike lusuku lwebhizinisi lwekugcina lwenyanga lwekutsi babhadale. Labagcwalisa ngetandla kumele babhadale kusengakafiki mhlaka 25 wenyanga ngayinye nobe lapho khona mhlaka awela ngempelasontfo nobe ngeholidе yesive, ngalolusuku lwangaphambi kwamhlaka 25.
- Kuchumana nawe nge-SMS nobe nge-email kukukhumbuta ngetinzuku temncamulajucu.
- Kusebenta ngetikhalo takho masinyane kundlula kunekutsi uvakashele ligatja leSARS.

### **Nangabe ubhalelana neSARS sitawuma:**

- Kuphendvula umbuto wakho Wemtselo neWekungena Nekuphuma Kwemphahla ngekhatsi kwemalanga ebhizinisi langu-21 ekuwutfo.



## **Kubhalisa**

### **Nangabe ufaka sicelo sekubhalisa futsi kulangabetwane nato tonkhe tidzingo tekubhalisa:**

- Sitawusebenta futsi siphetse sicelo ngekhatsi kwemalanga ebhizinisi langu-2, nangabe kungadzingakali kuhlolwa.
- Ekubhaliseni Kungena nekuphuma kwemphahla, sitawusebenta futsi siphetse sicelo ngekhatsi kwemalanga ebhizinisi langu-2, nangabe kungadzingakali kuhlolwa.
- Lapho kudzingakala khona kuhlola sitawusebenta siphindze siphetse sicelo ngekhatsi kwemalanga ebhizinisi langu-21.



## Emaritheni Ticinisekiso

### **Nangabe ufaka iritheni nobe sicinisekiso ngekweni-elektroniki kuSARS sitawutama:**

- Kuhlola leritheni ngekhatsi kwemalanga ebhizinisi langu-5, lapho khona kungadzingeki kungenelela ngekweni ngetandla.
- Sitawusebenta ngato tonkhe ticinisekiso tekungena nekuphuma kwemphahla ngekhatsi kwema-awa langu-4 ekutitfoli.
- Lapho kudzingakala khona kuhlola, sitawuphetfwa ngekhatsi kwema-awa langu-48.



## Kucwaninga neKucinis

### **Nangabe kunesidzingo sekuhlolwa, kucinisekiswa nobe kucwaningwa, sitawutama:**

- Kukwatisa kutsi iritheni nobe sicinisekiso sidzinga kucinisekiswa ngekhatsi kwemalanga ebhizinisi langu-15 ekufakwa, nangabe iritheni yakho iyalesikhatsi sekugcwalisa sanyalo.
- Kuphetsa sicinisekiso ngekhatsi kwemalanga ebhizinisi langu-21 kusukela ngelusuku lwekutfolwe ngalo yonkhe imiculu yekwesekela, nangabe iritheni yakho iyalesikhatsi sekugcwalisa sanyalo.
- Kuphetsa lucwaningo ngekhatsi kwemalanga ebhizinisi langu-90 kusukela ngelusuku lwekutfoli yonkhe imiculu ledzingekile.



## Timali letibuyiselwako

**Nangabe imali lebuyiselwako yalomnyaka iya kuwe futsi:**

- Kute lesinye sikwelede losikweletako
  - Tonkhe tibopho tihlangabetiwe
  - Tinchubo tekulawula kuphatsa te-SARS tiyalandzelwa, futsi
  - Kute kuhlola, kucinisekisa nobe kucwaninga lokudzingakalako nobe lokusunguliwe, sitawutama:
1. Kubhadala timali letibuyiselwako talesikhatsi sekugcwalisa sanyalo letingetulu kwa R100 ngekhatsi kwemalanga ebhizinisi langu-7 ekuphetfwa kwekucilonga kwekugcina.
  2. Kubhadala timali letibuyiselwako temtselo wekungena nekuphuma kwemphahla ngekhatsi kwemalanga ebhizinisi langu-30 ekuphetfwa kwalesicelo.

**Lapho khona kubhadalwa kwetimali letibuyiselwako temtselo weKungena neKuphuma Kwemphahla tibhadalwa ku-akhawunti lehlehliwise, sitawutama:**

- Kubhadala letimali letibuyiselwako kuleyo akhawunti lehlehliwise, ngekuya ngekutsi inkhokhelo yasekucaleni yentiwe kuleyo akhawunti lehlehliwise.

Tonkhe timbhadalo teMtselo, temali lebuyiselwako yeKungena neKuphuma Kwemphahla tibhadalwa ku-akhawunti yasebhangi lemukelwe ngekweFICA lebhaliwe yiklayenti neSARS.



## Timbhadalo

**Nangabe ubhadala, futsi iSARS inenombolo yerefurensi yokubhadala lekungiyi, sitawutama:**

- Itawuhlembisa lembhadalo ngekhatsi kwemalanga ebhizinisi langu-3 ekuyitfoli.





## Sikwelede

### **Nangabe ufaka sicelo sekumiswa kwembhadalo futsi tonkhe tidzingo tihlangabetiwe, sitawutama:**

- Kunaka lesicelo ngekhatshi kwemalanga ebhizinisi langu-21 ekutfolwa kwesicelo lesigcwele, futsi sichumane ngendlela lefanele.

### **Nangabe ucela kuhlehliswa kwesikwelede futsi nato tonkhe tidzingo tihlagabetiwe, sitawutama:**

- Kunaka lesicelo ngekhatshi kwemalanga ebhizinisi langu-30 ekutfolwa kwesicelo lesigcwele, futsi sichumane ngendlela lefanele.



## ngekulandzela Umtsetfo Wekuph

Unelilungelo lekungavumelani neSARS futsi nekuphikisa kanye nekufaka sikhalo ngekhatshi kwetikhatsi letibekiwe ngekucilongwa nobe ngetincumo letitsite.

**Lapho khona iSARS itfolo sicelo ngetizatfu, ngekuphikisa nobe ngesikhalo, ngaphandle nangabe kuvunyelwene, futsi kute timeko letehlukile letivelako futsi letifuna kwengetwa kwesikhatsi sekuphendvula, sitawutama:**

- Kuniketa tizatfu tekucilonga ngekhati kwemalanga ebhizinisi langu-45.
- Kubuka lokuphikisa ngekhati kwemalanga ebhizinisi langu-60.
- Kubuka kutsi ngabe indzaba iyifanele yini i-Alternative Dispute Resolution (i-ADR) ngekhati kwemalanga langu-30 kusukela ngelusuku lwekutfolwe ngalo sicelo.
- Kuphetsa tinchubo te-ADR ngekhati kwemalanga ebhizinisi langu-90.
- Lapho kuphetfwa khona sivumelwano, sitawuniketa kucilonga kute siphumelelise sivumelwano ngekhati kwesikhatsi semalanga langu-45 ngemuva kwelusuku lwekusayina kwekugcina kwesivumelwano.
- Lapho kungalandzelelwa khona tinchubo te-ADR, lesikhalo sitawubekwa phasi ngembali kweBhodi Yemtselo ngekhati kwemalanga langu-30 ekutfolo kwesatiso sesikhalo.



**Imibango ngekulandzela Umtsetfo Wemtselo Wekungena Nekuphuma Kwemphahla**

Unelilungelo lekungavumelani neSARS futsi nekuphikisa kanye nekufaka sikhalo ngekhati kwetikhatsi letibekiwe ngekucilongwa nobe ngetincumo letitsite.

**Lapho khona iSARS idzinga kuniketa Sincumo seTharifu/Kulinganisa/ Indzabuko, sitawutama:**

- Kuphetsa nekwatisa ngemphumela weSincumo seTharifu/Kulinganisa/ Indzabuko ngekhattsi kwemalanga langu-90 ekutfolwa kwawo wonkhe umniningwane/imiculu (kungafaki ekhati kundlulisa nobe kuphambukisa emacala, k.k iWorld Customs Organisation nobe kundlulisa kwetemtsetfo).



## Tikhalo ku-SARS

### Ungafaka sikhalo ngekusebentisa:

- I-SARS e-Filing ku [www.sarsefiling.co.za](http://www.sarsefiling.co.za)
- Ligatja lakaSARS
- Sikhungo Setincingo seSARS ku 0800 00 7277
- Ehhovisini Letikhalo leSARS ku 0860 12 12 16

### Lapho khona kufakwe sikhalo semsebenti, sitawutama:

- Kuphendvula ngekhatshi kwemalanga ebhizinisi langu-21.



## Tikhalo kuTax Ombud

Nangabe sewusebentise tonkhe tinchubo tekuphatsa tikhalo takaSARS, nobe unetimeko letiphocelako, ungafaka sikhalo neTax Ombud

### Lesikhalo singafakwa ngekusebentisa

- Sikhungo setincingo tamahhala
- ku 0800 662 837 nobe ku +27 12 431 9105
- [complaints@taxombud.gov.za](mailto:complaints@taxombud.gov.za)

Imibono ngeShatha Yetinsita teSARS yemukelekile ku [Oocregistration@sars.gov.za](mailto:Oocregistration@sars.gov.za)

Umniningwane lowengetiwe uyatfolakala futsi kuwebhusayithi [www.sars.gov.za](http://www.sars.gov.za)

Hlanganyela kulenkhumiswano ku-social media: Buka "South African Revenue Service" kuFacebook nakuLinkedIn kanye naku "@sarstax" kuTwitter.



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