



South African Revenue Service
Service Charter

**AmaLungelo Akho,
Izibophelelo
kunye
Nenkonzo
Amaxesha amiselweyo**

YINTONI ESIYENZAYO

IiNkonzo zeRhafu zoMzantsi Afrika (South African Revenue Service) (SARS) ngugunyaziwe oqokelela irhafu yesizwe. Yasekwa ngokomThetho weeNkonzo zeRhafu zoMzantsi Afrika wama-34 ka-1997 njenge-arhente esebezna ngokuzimeleyo ukuya kuma kwizinga elithile. I-SARS inoxanduva lokulawula inkqubo yerhafu yoMzantsi Afrika kunye neenkonzo zerhafu kwimpahla ebuya ngaphandle.

E-SARS si:

Langazelela ukufaka isandla ngqo kuqoqosho kunye nophuhliso lwezentslalo lwelizwe lethu ngokuqokelele yonge irhafu ekufuneka iye kurhulumente.

Khuthaza ukuthotyelwa kokuhlululwa kwerhafu nerhafu yempahla yangaphandle.

Gcina uMgaqo-siseko kunye noMqulu wamaLungelo weRiphabliki yoMzantsi Afrika, ngokunjalo nayo yonke imithetho yerhafu kunye neyerhafu yempahla yangaphandle.

Funa ukusebenzisana nabahlawuli berhafu, abarhwebi kunye nabanye abantu ekusetyenziswana nabo ukuze kuqondwe ukuba ukuhlawula irhafu yimfuneko ukuphuhlisa ilizwe lethu.

Ukulwa ubuqhetseba norhwapphilizo - ngaphakathi kunye nangaphandle e-SARS.

Zamele ukuphucula ngokungaguqukiyo inkonzo yethu kubahlawuli berhafu kunye nabarhwebi.

Zibophelele ekunikeni inkonzo efanelekileyo, echanekileyo nesekelwe ekuthembaneni kunye nakwintlonipho efana macala.

Bonakalise iinqobo ezisemgangathweni zokuthatha uxanduva, ubulungisa, ukunyaniseka, imfezeko, intlonipho, ukungafihli kunye nokuthembana.

Nika iinkqubo ezoneleyo nezingabizi kakhulu ezenza kube lula kubahlawuli berhafu kunye nabarhwebi ukuhlangabezana nezibophelelo zabo.

Zibandakanya nabahlawuli berhafu, anarhwebi kunye nabantu ekusetyenziswana nabo ngonxibelelwano ngeelwimi ezininzi.

Fundisa abahlawuli bethafu kunye nabarhwebi ngezibophelelo zabo zerhafu kuney nokuba yintoni efunekayo kubo.

Nxibelelana kwangoko, ngentlonipho nangempumelelo.

Zamela ukubambelela kumaxesha amiselweyo afanelekileyo.

Ukungathathi xanduva:

"Lo Mqulu (kuquka nawaphi na amathuba amaxesha axeliweyo apha) ixhomekeke kuwo nawuphi na umThetho osebenzayo wePalamente. Ukuba ngaba nawuphi na umba walo Mqulu uyaphixana nomthetho osebenzayo, umthetho osebenzayo

AmaLungelo neziBophelelo Zakho

I-SARS iza:

Kukunceda ngokubonelela

- Ngenkonzo eneMbeko nenobugcisa maxa onke
- Iimpendulo ezicacileyo, ezichanekileyo neziluncedo
- Imiyalelo ecacileyo nengqale ngqo kumanyathelo ekufuneka uwathathe kunye nokuba nini
- Ufikelelo kwi-SARS oko ukwenza nge-e-Filing, iZiko loQhagamshelwano le-SARS, amasebe e-SARS kunye neeYunithi zeRhafu eziHamba-hambayo
- Amaphetshana kunye neencwadana eziqondekayo kwiwebhusayithi ye-SARS engu-www.sars.gov.za kunye nakumasebe

Sibe nobulungisa kuwe

- Silindele ukuba uhlawule kuphela into elindelekileyo phantsi komthetho
- Ukuphatha wonke umntu ngokulinganayo
- Ukuqinisekisa ukuba wonke umntu uhlawula isabelo esifanelekileyo
- Ukukwazisa xa amaxesha emiselweyo kungeke kuhlangatyezwane nawo

Ukuhlonipha amalungelo akho oMgaqo-siseko kunye nobucala

- Ngokugcina imicimbi yakho yerhafu ngobumfihlo obungqongqo
- Ukukunika izizathu zezigqibo ezithathweyo ngokuphathelene nerhafu yakho kunye nemicimbi yerhafu yempahla yangaphandle
- Ukusebenzisa umthetho ngokungatshintshiyo nangokungathathi cala

Ukuba awonelisekanga, unako

- Ukusebenzisa ilungelo lakho lokucela izizathu zezigqibo kunye neziphumo eziphathelene nemicimbini yerhafu yakho yobuqu
- Ukusebenzisa ilungelo lakho lokwala kunye nokubhena kuhlolo okanye isigqibo esifanelekileyo
- Ukufaka isikhalazo solawulo oko ukwenza nge-e-Filing, kwisebe le-SARS okanye oko ukwenza ngeZiko loQhagamshelwano le-SARS
- Emva kokuba ugqibe zonke iinqubo zolawulo lwezikhalazo kwi-SARS, faka isikhalazo kwi-Ofisi yoMmeli weziKhalazo zeRhafu

IziBophelelo Zakho

Kuwe ke, izibophelelo zakho zezi

- Nyaniseka
- Ngenisa ulwazi olupheleleyo noluchanekileyo kwangexesha
- Thobela zonke iinqubo zolawulo ezimiselweyo kunye namaxesha amiselweyo
- Hlawula irhafu yakho kunye/okanye ekufanele ukuhlawule ngokupheleleyo, usebenzisa

i(ii)nombolo ye(ze)referensi e(ezi)fanelekileyo

- Khuthaza abanye ukuba bahlawule irhafu yabo kunye/okanye ekufanele bakhlawule kwangexesha kwaye ngokupheleleyo
- Ungakhuthazi okanye ube yinxenye kuwo nawuphi na umsebenzi worhwaphilizo okanye ubuqhetseba ngalo naluphi na uhlobo
- Qinisekisa ukuba i- SARS inolwazi lwakho oluchanekileyo lobuqu kunye neenkukacha zentlawulo
- Abasebenzi bethu baya kukuhlonipha kwaye nawe sicela ukuba ubabonise intlonipho. Ukuba umntu ongomnye wenza into egameni lakho, silindele kwa intlonipho efanayo kubo.
- Thatha uxanduva ngemicimboi yakho yerhafu, nokuba ugunyazise umntu ukuba enze egameni lakho.

Uzama ukuhlangabezana nala maxesha amiselweyo eenkonzo:



Ukuzibandakanya

Ukuba utsalela iZiko loQhagamshelwano le-SARS siya kuzamela uku:

- Phendula umnxeba wakho kwimizuzu emi-4 ngexa lexesha lethu elixakekileyo.
- Phendula umnxeba wakho kumzuzu om-1 ngexa lexesha lethu elingaxakekanga.
- Apho ifuneka khona inkxaso eyongezelelekileyo yengcali, siza kukutsalela kwiintsuku ezi-2 zokusebenza.

Ukuba utyelela iSebe le-SARS okanye iYunithi yeRhafu eHamba-hambayo siza kuzamela:

- Ukukunceda kwiiyure ezi-3 ngexa lethuba lethu elixakekileyo.
- Ukukunceda kwiiyure e-1 ngexa lethuba lethu elingaxakekanga.
- Apho ifuneka khona inkxaso eyongezelelekileyo yengcali, siza kukutsalela kwiintsuku ezi-5 zokusebenza.

Xa usebenzisa ijelo le-e-Filing siza kuzamela:

- Ukwenza i-e-Filing ye-SARS ifumaneki iiyure ezingama-24 ngemini.
- Sivumele amashishini ahlawula i-VAT, de ibe lusuku lokusebenzisa lokugqibela lenyanga ukuba ahlawule. Abo bagcwalisa ngesandla kufuneka bahlawule ngowama-25 enyanga nganye okanye apho ama-25 angempela-veki okanye ngeholidi kawonke-wonke, ibe lusuku lohishino oluphambi kowama-25.
- Sinxibelelane nawe nge-SMS okanye i-imeyile ukukukhumbuzisa ngemihla emiselwe ukungenisa.
- Ukusebenza ngezicelo zakho ngokukhawuleza kunokuba ngabe utyelele iSebe le-SARS.

Ukuba ubhalelana ne-SARS siya kuzamela:

- Ukuphendula umbuzo weRhafu, iRhafu yeMpahla ePhuma ngaPhandle okanye iRhafu yeMpahla yangaPhakathi kwiintsuku ezingama-21 zokufunyanwa.



Ubhaliso

Xa ufaka isicelo sobhaliso kwaye zonke iimfuneko zokubhalisa kuhlangatyezwane nazo:

- Siya kusebenza kwaye sisigqibe isicelo kwiintsuku ezi-2 zokusebenza, apho kungekho hlolo lufunwayo.
- Kubhaliso lwerhafu yempahla yangaphandle, siya kusebenza kwaye sisigqibe isicelo kwiintsuku ezi-2 zokusebenza, apho kungekho hlolo lufunwayo.
- Apho uhlobo lufunwayo siya kusebenza kwaye sisigqibe isicelo kwiintsuku ezingama-21 zokusebenza.



Iifom zerhafu/Izibhengezo

Xa ungenisa ifom okanye isibhengezo nge-eletroniki kwi-SARS siya kuzama:

- Ukuhlola ifom kwiintsuku ezi-5 zokusebenza, apho ungenelelo lwesandla lungafunekiyo.
- Sisebenze ngazo zonke izibhengezo zerhafu yempahla yangaphandle kwiiyure ezi-4 zokufunyanwa kwazo.
- Apho uhlolo lufunekayo, luya kugqitywa kwiiyure ezingama-48.



Uhlolo, uPhicotho-Ncwadi nokuQinisekiswa

Ukuba ngaba uxhomekeke kuhlolo, uqinisekiso okanye uphicotho-ncwadi, siya kuzamela:

- Ukukwazisa ukuza ifom yerhafu okanye isibhengezo sixhomekeke kuqinisekiso kwiintsuku ezili-15 zokusebenza zokungeniswa kwayo, ukuba ifom yakho yerhafu yeyethuba langoku lokufayila.
- Ukugqiba uqinisekiso kwiintsuku ezingama-21 zokusebenza ukusukela kumhla onke amaxwebhu axhasayo afunwayo afunyenweyo, ukuba ifom yakho yerhafu yeyethuba lkangoku lokufayila.
- Ukugqiba uphicotho-ncwadi kwiintsuku ezingama-90 zokusebenza ukusukela kumhla onke amaxwebhu axhasayo afunwayo afunyenweyo.



Iimbuyiselo

Ukuba iimbuyiselo yonyaka omiyo ilindeleke kuwe kwaye:

- **Alikho elinye ityala elilindelekileyo**
 - **Zonke izibophelelo kulangatyezwene nazo**
 - **Iinkqubo zolawulo ze-SARS kubanjelwe kuzo, kwaye**
 - **Akukho holo, uqinisekiso okanye uphicotho-ncwadi lufunekayo okanye luqalisiweyo, siya kuzamela**
1. Ukuhlawula iimbuyiselo yethuba lokufayila elimiyo engaphaya kwi-R100 kwiintsuku ezisi-7 zoshishino yohlolo lokugqibela.
 2. Ukuhlawula irhafu yempahla yangaphandle kunye neyangaphakathi kwiintsuku ezingama-30 zoshishino zokugqitywa kwesicelo.

Apho zihlawulwe khona iimbuyiselo zeRhafu yeMpahla yangaPhandle neyangaPhakathi kwi-akhawunti yerhafu yangaphandle, siya kuzamela:

- Ukuhlawula iimbuyiselo kwi-akhawunti yerhafu yempahla yangaphandle efanayo, ngaphandle kokuba intlawulo yokuqala yenziwe kananjalo kwi-akhawunti yerhafu yempahla yangaphandle.

Zonke iintlawulo zembuyiselo yeRhafu, iRhafu yeMpahla yangaPhandle neyangaPhakathi zihlawulwa kwi-akhawunti yebhanki evunyiweyo yi-FICA iklayenti ebhalise yona kwi-Sars.



Iintlawulo

Xa usenza intlawulo, kwaye i-SARS inenombolo yereferensi echanekileyo, siya kuzamela:

- Ukusebenza ngentlawulo kwiintsuku ezi-3 zokusebenza zokufunyanwa kwayo.



Ityala

Xa ufaka isicelo sokumiselwa elinye ixesha okanye ukunqunyaniswa kwentlawulo kwaye zonke iimfuneko kuhlangatyezwene nazo, siza kuzamela:

- Ukusithathela ingqalelo isicelo kwiintsuku ezingama-21 zokusebenza zokufunyanwa kwesicelo esipheleleyo, kwaye sinxebelelane ngokufanelekileyo.

Xa ucela isivumelwano kwityala kwaye zonke iimfuneko kuhlangatyezwene nazo, siya kuzamela:

- Ukusithathela ingqalelo isicelo kwiintsuku ezingama-30 zokusebenza zokufunyanwa kwesicelo esipheleleyo, kwaye sinxebelelane ngokufanelekileyo.



Iimbambano ngokomThetho woLawulo lweRhafu

Unelungelo lokungavumelani ne-SARS kunye nokungenisa inkcaso kunye nesibheno kumathuba amiselweyo exesha ngokubhekisele kuhlolo okanye kwizigqibo ezithile.

Apho i-SARS ifumana izizathu zesicelo, inkcaso okanye isibheno, ngaphandle kokuba kuvunyelwene ngenye indlela, kwaye apho kungekho zimeko zikhethekileyo zivelayo kwaye zifune isiqinisekiso sokwandiswa kwexesha lokuphendula, siya kuzamela:

- Ukunika izizathu zohlolo kwiintsuku ezingama-45 zokusebenza.
- Ukuthathela ingqalelo inkcaso kwiintsuku ezingama-60 zokusebenza.
- Ukuthathela ingqalelo yokuba ingaba umcimbi ufanelekile na kuSombululo lweMbambano oluloluNye (Alternative Dispute Resolution) (ADR) kwiintsuku ezingama-30 ukusuka kumhla esifunyenwe ngawo isicelo.
- Ukugqibezela iinkqubo ze-ADR kwiintsuku ezingama 90 zokusebenza.
- Apho kufikelelwe kwisivumelwano, sikhuphe uhlolo ukwenza ukuba isivumelwano sisebenze kwithuba leentsuku ezingama-45 ezisemva kokusayinwa kokugqibela koxwebhu.
- Apho kungekho nkqubo ze-ADR zilandelwayo, isibheno siza kubekwa phambi kweBhodi yeRhafu kwiintsuku ezingama-30 zokufunyanwa kwesaziso sokubhena.



**ngokomThetho weRhafu
yeMpahla yangaPhand**

Unelungelo lokungavumelani ne-SARS kunye nokungenisa inkcaso kunye nesibheno kumathuba amiselweyo exesha ngokubhekisele kuhlolo okanye kwizigqibo ezithile.

Apho i-SARS kufuneka inike uMiselo loluHlu lwamaXabiso/ukuXabisa/iMvelaphi, siya kuzamela:

- Ukugqiba kwaye sinxibelelane ngesiphumo soMiselo loluHlu lwamaXabiso/ukuXabisa/iMvelaphi kwiintsuku ezingama-90 zokufunyanwa kwalo lonke ulwazi olufunekayo/amaxwebhu (kukhutshelwa ngaphandle iimeko ezo zidluliselwe kwabanye okanye iimeko ezizodwa, njengoMbuthe weRhafu yeMpahla yangaPhandle okanye uthunyelwe ngokomthetho).



Izikhhalazo eziya kwi-SARS

Ungafaka isikhhalazo nge:

- SARS e-Filing ku-
www.sarsefiling.co.za
- KwiSebe le-SARS
- Iziko loqhagamshelwano le-SARS ku- 0800 00 7277
- I-Ofisi yeziKhalazo ye-SARS ku- 0860 12 12 16

Apho isikhhalazo senkonzo sifakiweyo, siya kuzamela:

- Ukuphendula kwiintsuku zokusebenza ezingama-21.



IziKhalazo eziya kuMmeli wezeRhafu

Ukuba ngaba ugqibe zonke iinkqubo zezikhhalazo zolawulo e-SARS okanye uneemeko ezikunyanzelayo, unokufaka isikhhalazo kuMMeli wezeRhafu.

Isikhhalazo singafakwa nge:

- Ziko leminxeba engahlawulelwayo ku- 0800 662 837 okanye ku- +27 12 431 9105
- complaints@taxombud.gov.za

Izimvo ngoMqulu wokuSebenza we-SARS zamkelwa ku-Oocregistration@sars.gov.za

Ulwazi oluthe vetshe luyafumaneka kwiwebhusayithi ye-SARS www.sars.gov.za

Thabatha inxaxheba kule lencoko eku-social media: Khangela u "SARS" kuFacebook kunye naku LinkedIn naku "@sarstax" kuTwitter



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