

IMPENDULO KASARS KUZITATIMENDE ZOMPHAKATHI EZIDUSAYO ZIKAMNU LUCKY MONTANA

Pretoria, 11 kuMfumfu 2025 — USARS ufisa ukusho ukuthi ngenkathi lolu daba luqala kowezi-2011, uMnu Tshepo Lucky Montana yayingekho inhlangano yezepolitiki ayeyimmelele, ngakho-ke lolu daba angeke lube mayelana nepolitiki noma ukuzingelwa kwabathile okuhlobene nepolitiki.

UMnu Tshepo Lucky Montana (*"Mnu Montana"*), ilungu lePhalamende, uqale ukuhlasele uPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika (*"uSARS"*) ezinsukwini ezedlule esebenzisa i-ejensi yezindaba i-Independent Online (*"i-IOL"*).

Ezinye izikhungo zezindaba nazo zibe seziphindaphinda lokhu akushilo ngandlela thize. Lokhu okungamanga okushiwo nguMnu Montana kuqonde ngqo. Ngokwe-IOL, usho lokhu okulandelayo:

1. USARS *"uwasebenzisa kabi amandla awo"*;
2. *"Ukungaphathi kahle"* kukaSARS;
3. Ukuthi uSARS wenze lokhu okubizwa *"ngokuzingelwa kwabathile okuhlobene nepolitiki"*; futhi
4. uSARS *"uzakhele isinqumo senkantolo somgunyathi ukusisebenzisa njengezaba zesikweletu esikhulu sentela (sic)"*

Ngokwe-IOL, uMnu Montana, ngokwalokhu akusho ngenhla, *"uvule icala" "lokukhwabanisa"* evulela abammelele uSARS eMnyangweni WamaPhoyisa (*"i-SAPS"*).

Mhla ziyi-8 kuMfumfu 2025, uSARS uphendulile ngesitatimende jikelele echitha izimangalo ngokuthi zingamanga (isithasiselo 1). USARS uqhubekile wakhipha isaziso esisemthethweni kuMnu Montana ngokwesigaba 67(5) osoMthetho Wokuphathwa Kwentela 28 wezi-2011 (*"uMthetho Wokuphathwa Kwentela"*).

Ngokwesigaba 67(5) soMthetho Wokuphathwa Kwentela, uSARS unamandla okudalula esidlangalalelni ulwazi lomkhokhintela uma kunesidingo ukuze uphikisane nezitatimende ezingelona iqiniso ezingase zehlise isithunzi nokwethenjwa umphakathi kohlelo lwentela. Isaziso sinike uMnu Montana ithuba lokuhoxisa izitatimende zakhe nezinsolo ezingamanga emahoreni angama-24. UMnu Montana uhlulekile ukukwenza lokho.

Ngokwezinga elidingekayo njengamanje, uSARS uzobeka ukulandelana kweqiniso okubalulekile kwezenzakalo, ibhekise ngqo ezimangalweni ezingamanga ezenziwe nguMnu Montana.

Izimangalo ezingamanga "zokusebenzisa kabi amandla", "ukungaphathi kahle" kanye "nokuzingelwa kwabathile okuhlobene nepolitiki":

UMnu Montana wenze izimangalo ezinjengazo lezi eNkantolo Ephakeme yase-Gauteng, ePitoli odabeni oluphakathi kuka *Montana v Commissioner for the South African Revenue Service (2023-047735) [2025] ZAGPPHC 749*. UMnu Montana ube nalo lonke ithuba lokuletha okuzosekela izimangalo zakhe, kodwa akakwenzanga lokho. Isinqumo ngalolu daba siyazikhulumela (isithasiselo 2).

Inkantolo yanquma, kokunye kanje:

“Kundima 28.5, uMnu Montana usola uSARS ngokungaphathi kahle kanye nokusebenzisa kabi amandla awo. Kundima 29.4 nendima 42 usola uSARS ngokumzingela, okuhlobene nezepolitiki... Zonke lezi zinsolo ziyihlazo futhi ziyacasula... Izinsolo kuyaphikiswana ngazo futhi azifanelekile, azisekelwa amaqiniso futhi ziwukhulumumeza ngaphandle kwesizathu... Nakuba inkantolo ikuqaphela ukungayivimbi inkulumo-mpikiswano eqinile, izinsolo ezinjalo zivame ukuhoxiswa njengezingenamsebenzi, ezingasizi futhi ezibhekwa njengeziyingozi. Ukuziphatha okunjalo kufanelwe umyalo ojezisayo ohamba nezindleko.”

Ukulandelana kwamaqiniso ngokwezenzakalo:

UMnu Montana uhlulekile ukuthumela amafomu akhe eminingwane ngentela eminyaka yokuhlola wezi-2017, 2018 nowezi-2019. USARS wenza ucwaningomabhuku ngokweminyaka yokuhlola yowezi-2009 kuya kowezi-2019.

UMnu Montana waziswa ngokusemthethweni ngalokhu mhla zi-5 kuLwezi 2020. Ngokujwayelekile nangokusebenza komthetho, njengakuwo wonke umkhokhintela owenzelwa ucwaningomabhuku, uMnu Montana wacelwa ukuba alethe ulwazi kubacwaningimabhuku ungakadluli umhla zi-4 kuZibandlela 2020.

UMnu Montana wacela, uSARS wamnika, ukwelulelwa isikhathi sokuthumela amadokhumenti afunekayo nolwazi mhla lu-1 kuNhlolanja 2021.

UMnu Montana wahluleka ukuletha amadokhumenti ayeceliwe. Lokhu kungukuphula umthetho.

Mhla zi-2 kuNhlolanja 2021, uSARS wakhipha umyalelo wokugcina kuMnu Montana ukuba athumele amadokhumenti nolwazi okuceliwe.

Nalapho, uMnu Montana wahluleka ukuthobela kulokhu okuba ukwephulwa komthetho.

Ucwaningomabhuku lwaphetha ngokujwayelekile njengamanye amacala lapho umkhokhintela okwenziwe kuye ucwaningomabhuku okwaphuma khukho Incwadi Yemiphumela (“i-LOF”) eyaya kuMnu Montana.

UMnu Montana waziswa ukuba uSARS unenhloso yokufaka ukuhlolwa kwentela yengeniso engeziwe yenani elilinganiselwa ku-R15,5 million mayelana neminyaka yokuhlolwa kwakhe konyaka wezi-2009 kuya kowezi-2019. (Imali yokuqala kuphela).

USARS wathola ukuthi uMnu Montana wagwema isikweletusibopho sakhe sentela ngokungemthetho ngokudalula ngokungaphansi ingeniso elitheliswayo ayithola emithonjeni eyehlukene ezikhathini ezifanele zokuhlolwa kwamabhuku. Lokhu kungukuphula umthetho.

Futhi, njengasenkambweni evamile kunoma yimuphi umkhokhintela osesimweni esinjalo, uMnu Montana wanikwa izinsuku zokusebenza ezingama-21 ukuze aphenhule emiphumeleni yocwaningomabhuku.

Mhla ziye-11 kuNcwaba 2021, uMnu Montana wacela wanikwa ukwelulelwa isikhathi kuze kube mhla ziye-16 kuNcwaba 2021 ukuphendula emiphumeleni.

Mhla ziye-16 kuNcwaba 2021, uMnu Montana waphendula kokunye ngokungaphelele, ehluleka ukuphendula kokuningi okuvezwe imiphumela yocwaningomabhuku.

Esikhundleni sokusebenzisa lelo thuba, uMnu Montana waqoka ukuhlasela uSARS enza izinsolo ezingasekeliwe kuSARS, emsola *"ngesenzo zokuphindisela"* kanye *"nokuzingelwa"*.

USARSuziphikile izinsolo, esho khona ukuthi uzoqhubeka nokuphuthula ukuhlola lapho esethole konke akuthumele.

USARS wanika uMnu Montana umbiko ngenqubekela phambili mhla ziye-11 kuMfumfu 2021.

Kwaba khona ukuxoxisana phakathi kukaMnu Montana nabammeli bakwaSARS emva kwalokhu.

Mhla ziye-11 kuMbaso 2022, uSARS ukhiphe incwadi Yokuphuthulwa kocwaningomabhuku kuMnu Montana, imazisa ngokuthi uSARS uqhubekile wenza ukuhlola.

UMnu Montana waziswa wanikwa ulwazi olunabile ngokuthi ukuhlola lokhu kususelwaphi.

UMnu Montana ngalesi sikhathi wayesehlolwe kwatholakala intela elinganiselwa ku-R28 million (enemali yokuqala kanye nezinhlawulo) mayelana nokuhlolwa kweminyaka yowezi-2009 kuya kowezi-2019 ngokudalula okungaphansi kwemalingeniso yakhe.

UMnu Montana welulekwa ukuba uma ephikisana nokuhlolwa, angafaka isicelo sokuphikisa esisemthethweni kulokhu kuhlolwa okungaphezulu ungakadluli umhla zingama-26 kuNhlaba 2022. Lokhu wonke umkhokhintela uyakwazi ukukwenza uma esesimweni esifana nalesi.

Inqubo esemthethweni yokuphikisa iyatholakala kusigaba 104 woMthetho Wokuphathwa Kwentela ufundwa noMthetho 7.2 wemithetho yeNkantolo yeNtela. Ukuphikisa kumele kwenziwe kusetshenziswa ifomu elibekiwe i-ADR1 bese lifakwa kuphrofayili yomkhokhintela ye-eFiling

Mhla zingama-27 kuNhlaba 2022, uMnu Montana wacela futhi wanikwa ukwelulelwa isikhathi sokufaka isicelo sakhe sokuphikisa ungakadluli umhla zingama-31 kuNhlaba 2022.

Mhla zingama-31 kuNhlaba 2022, uSARS wathola isicelo sikaMnu Montana *“isicelo sokuphikisa esingaphelele”*, kodwa nalapho, usola uSARS ngezinsolo ezingasekeliwe.

Kuze kube lapha, uMnu Montana waqoka abacwaningimabhuku/abammeleli bentela abasha waqhubeka wacela ukwelulelwa isikhathi sokufaka isicelo sokuphikisa siye kumhla lu-1 kuNtulikazi 2022. USARS wasivumela leso sicelo.

Mhla lu-1 kuNtuikazi 2022, uMnu Montana kanye/noma abammeleli bakhe abaqokiwe abazange basifake isicelo sokuphikisa njengoba kade kuvunyelwene. Kunalokho, bacela ukuba babuye balulelwe isikhathi ngezinye izinsuku ezingama-30 ukuba baphendule esicelweni sokuphikisa.

Mhla ziyi-11 kuNtulikazi 2022, uSARS wasinqaba isicelo sokwelulelwa isikhathi. UMnu Montana akazange acele ukuba kumiswe ukukhokhwa kwesikweletusibopho sakhe sentela njengoba kushiwo kusigaba 164(1) soMthetho Wokuphathwa Kwentela. Isikweletu sentele esisilele sabe sesimelwe ukuba sikhokhwe ngakho-ke uSARS wakhiphela uMnu Montana ngomyalelo wokugcina ukuba akhokhe mhla ziyi-11 kuNtulikazi 2022. Nalapho, uMnu Montana akamkhokhelanga uSARS, uSARS waqhubeka nezinyathelo zokubuyisa isikweletu okuzokhulunywa ngazo lapha ekuhambeni kwesikhathi

Mhla zingama-22 kuNtulikazi 2022, uSARS wanika ummeleli kaMnu Montana amakhophi ezitatimende zasebhangeni, njengoba babezicelile.

Mhla zingama-20 kuMandulo 2022, uMnu Montana wathumela enye incwadi kwaSARS enika incazelo *“ngesiphikiso sakhe sokucwaningwa kwamabhuku encwadini yamhla zingama-31 kuNhlaba 2022”*. Ngokuphawulekayo, incwadi yabhala ukuthi: *“[si]qaphele ukuthi u-SARS wabe esethola isigwebo esikhishwa olunye uhlangothi lungekhoh. Siyaligodla futhi ilungelo lethu lokuphendula isahlulelo esitholwe u-SARS uma sesithole isikhathi sokubhekisisa nokuhlaziya isinqumo”*. Wathi uzokubheka lokhu *“ngaphansi kolunye udaba”*. Lokhu akuthumela nakho akuzange kuhambisane nezidingo zokufaka isicelo sokuphikisa ngokoMthetho Wokuphathwa Kwentela, ufundwa ndawonye nemithetho yeNkantolo yeNtela.

Mhla zingama-23 kuMandulo 2022, uMnu Montana wathumela enye incwadi kwaSARS ephendula ngesinqumo esikhishwa olunye uhlangothi lungekhoh esakhishwa singamuvuni yena. Kule ncwadi uMnu Montana kokunye wabhala ukuthi kwenzekani mhla ziyi-15 kuMandulo 2020 lapho uSARS enza ngokusho kwesinqumo esasivuna wona. Incwadi yayithi:

“Ngokusobala, u-SARS wayethole Isinqumo Esithathwa Olunye Uhlangothi lungekhoh esimelene nami eNkantolo Ephakeme yaseNingizimu Afrika (iSigaba saseGauteng,

ePitoli) sesamba semali engu-R44,927,320.23. Ngangingekho ekhaya mhla begasela ekhaya lami futhi ngangingazi ngalokhu iNkantolo eyayinqume ukuba uSARS ukwenze. Angizange ngithole amasamanisi ngalolu daba.”

Incwadi yaqhubeka yathi welulekwa ukuba lesi sinqumo satholakala ngenxa yamanga eNkantolo Ephakeme kanti singahoxiswa. Ukuthi uMnu Montana kuze kube manje akaze afake isicelo eNkantolo Ephakeme sokuba kuhoxiswe lesi sinqumo kusemqoka. Manje akasenalo ithuba lokwenza lokho.

Mhla zingama-30 kuLwezi 2022, abammeli bakwaSARS bakhapha incwadi eyazisa uMnu Montana ukuthi isiphikiso sakhe asikho emthethweni ngalokho asemukelwa. UMnu Montana wanikwa kuze kube mhla zingama-31 kuMasingana 2023 ukuba athumele isiphikiso esisemthethweni. Izinsolo zikaMnu Montana mayelana nesinqumo esithathwa olunye uhlangothi lungekho nazo kwakhulunywa ngazo kule ncwadi nazo zaphikwa. Abammeli bakwaSARS bachaza kuleyo ncwadi inqubo uSARS ayilandela ngokoMthetho Wokuphathwa Kwentela ukuthola isinqumo esikhishwa olunye uhlangothi lungekho esasimelene naye.

Mhla zingama-22 kuZibandlela 2022, uMnu Montana watshela uSARS ukuthi akananhloso yokufaka isiphikiso esisemthethweni waqhubeka nalokhu ayekushilo ekuqaleni. Ngokwakhe, lokhu akuthumela mhla zingama-20 kuMandulo 2022 wakuthatha njengokwanele.

Mhla zingama-23 kuMasingana 2023, uSARS wamphendula uMnu Montana wamtshela ukuthi angeke esalithola elinye ithuba lokufaka esinye isicelo sokuphikisa emva kwesikhathi.

Nalapho, kuze kube usuku lolo, uMnu Montana akakasifaki isicelo sesiphikiso esisemthethweni.

Ngokwesigaba 100 uMthetho Wokuphathwa Kwentela, ukuhlolwa okwengeziwe sekuyikho okokugcina kanti angeke esakwazi ukukuphikisa.

Lokhu okushiwo uMnu Montana kokuthi waze kamuva nje mayelana nesikweletusibopho sakhe akulona iqiniso kanti kuwukungathembeki.

Inqubo yokugqogqwa kwesikweletu elandeliwe:

UMthetho Wokuphathwa Kwentela ubeka kuSARS umyalelo ngokomthetho wokuqinisekisa ukuthi intela iqoqwa ngempumelelo nangendlela esebenzayo.

Ngaphambi kokuqala kocwaningomabhuku okukhulunywe ngalo ngenhla, uMnu Montana wayesevele enesikweletusibopho sentela sonyaka wokuhlola wezi-2015. Lokhu kwakuhambisana nokuhlola uSARS akwenza mhla lu-1 kuNtulikazi 2017. KuMfumfu 2019, intela ayikweletayo yase ifinyelele ku-R1,800,762.38. Njengoba lesi samba sisekhona, uSARS mhla zi-2 kuMfumfu 2019 wafaka isitatimende esiqinisekisiwe ngokwesigaba 172 soMthetho Wokuphathwa Kwentela, kuNobhala weNkantolo Ephakeme yaseNingizimu Afrika (iSigaba saseGauteng, ePitoli)

ngaphansi kwenombolo yecala elingu-72501/19 (*uNobhala*, *iNkantolo Ephakeme* kanye *“nesitatimende esiqinisekisiwe/isinqumo sentela” ngokulandelana*) ngokwesidingo soMthetho Wokuphathwa Kwentela.

Ngokwesigaba 174 soMthetho Wokuphathwa Kwentela, sihlizekela ukuthi isitatimende esiqinisekisiwe kumele sithathwe njengesinqumo senkantolo uma sikhishwe ngokomthetho eNkantolo Ephakeme sivuna uSARS emalini esuke isesitatimendeni.

Kungumthetho onqunyiwe ukuthi isitatimende esiqinisekisiwe sesikweletu sentela esithunyelwe uSARS kuNobhala wenkantolo efanele siyalingana nesinqumo senkantolo.

Mhla ziye-11 kuMbaso 2022, uSARS wahlola izindaba zentela zikaMnu Montana okukhulunywe ngakho ngenhla, lapho okwakhishwa khona isinqumo sokugcina mhla zingama-28 kuNhlanguvana 2022 namhla ziye-11 kuNtulikazi 2022.

Ngenxa yokuthi uMnu Montana wahluleka ukukhokha isikweletusibopho sentela esihloliwe, kwabe sekufakwa isitatimende esiqinisekisiwe esichitshiyelwe ngokwesigaba 172 kuNobhala weNkantolo Ephakeme mhla ziye-11 kuNcwaba 2022. Lokhu kwakhanda isamba sikweletwayo sezikweletu zentela esidala nesisha (*“isitatimende esiqinisekisiwe/isinqumo sentela sowezi-2022”*). USARS uvumelekile ukukwenza lokhu ngokwesigaba 175 soMthetho Wokuphathwa Kwentela. Inani lesinqumo ngokwesitatimende esiqinisekisiwe/isinqumo sentela kowezi-2022 sasingu-R44,927,320. Inzalo ibelokhu ingena kuleli nani.

UNobhala wakhipha izigunyazo zokwenza njengokwesinqumo ngokulandelana kwazo ngomhla zingama-29 kuMfumfu wezi-2019 (ngokusekelwe esitatimendeni esiqinisekisiwe/isinqumo sentela) kanye nomhla ziye-15 kuNcwaba 2022 (ngokusekelwe esitatimendeni esiqinisekisiwe/isinqumo sentela sangowezi-2022), okufanele sisetshenziswe ngendlela evamile yokuqoqwa kwezikweletu njengoba kunjalo kunoma yimuphi umkhokhi wentela.

Ngenxa yamakheli amaningi okuhlala anikezwe nguMnu Montana, Isikhonzi senkantolo sakhapha izincwadi ezigunyaza ukwenziwa kokushiwo yisinqumo ngomhla zingama-20 kuLwezi 2019, umhla zingama-22 kuLwezi 2019, umhla zingama-25 kuLwezi 2019, umhla ziye-15 kuMasingana 2020, nangomhla ziye-15 kuMandulo 2022 ngokulandelana kwazo, emakhelini ahlukahlukene.

UMnu Montana watholakala ekhelini elaliniwe kuphela mhla ziye-15 kuMasingana 2022.

Ngenxa yokungakhokhi kukaMnu Montana izikweletu zakhe zentela, kanye nokugculiseka koMthetho Wokucwila Ezikweletini Nombolo 24 we-1936 (*uMthetho Wokucwila Ezikweletini*), uSARS wafaka isicelo sokudliwa kwempahla kaMnu Montana mhla zingama-22 kuNhlaba wezi-2023.

Isicelo sasincike esikweletini sentela esisilele sikaMnu Montana, lesi ayengakasikhokhi.

Izinsolo zikaMnu Montana zokuthi *“uzakhele isinqumo senkantolo somgunyathi ukusisebenzisa njengezaba zesikweletu esikhulu sentela (sic)”* zingamanga.

Amakhophi ezitatimende eziqinisekisiwe wazinikwa uMnu Montana ezikhathini eziningi. Ziphinde zafakwa lapha njengesithasiselo esicelweni sokudliwa kwempahla esifakwe uSARS egameni likaMnu Montana.

Isicelo sikaSARS siyakucacisa lokhu:

“Ngomhla zi-2 kuMfumfu wezi-2019, uSARS wafaka isitatimende esiqinisekisiwe kuNobhala Wenkantolo Ephakeme...Ngokwesigaba 174 soMthetho Wokuphathwa Kwentela, isitatimende sinomphumela wesinqumo senkantolo esikhishwe ngokuvumelana noSARS kule Nkantolo mayelana nesamba okukhulunywa ngaso... Ngomhla ziyi-11 kuNcwaba 2022, uSARS wafaka isitatimende esiqinisekisiwe kuNobhala Wenkantolo Ephakeme...Ngokwesigaba 174 soMthetho Wokuphathwa Kwentela, isitatimende sinomphumela wesinqumo senkantolo esikhishwe kule Nkantolo esimelene nomkhokhintela...”

INkantolo Ephakeme ngesikhathi esifanele izocubungula isicelo sokudliwa kwempahla.

Imizamo yokuthumela isicelo sokudliwa kwempahla emakhelini ahlukeni anikezwe uMnu Montana, ayiphumelelanga.

Ngakho-ke uSARS wayengenayo enye indlela ngaphandle kokufaka isicelo eNkantolo Ephakeme ukuze bathole imvume eNkantolo yokufaka isicelo kuye ngekheli le-imeyili nangokushicilelwa kwesaziso sesiphakamiso ephephandabeni lendawo.

Cishe ngemva konyaka, mhla zi-5 kuNhlangulana wezi-2024, ngaphansi kwezimo lapho uMnu Montana wayengakayifaki incwadi yakhe efungelwe yokuphendula esicelweni sokudliwa kwempahla, uMnu Montana wafaka isicelo sokuthethelela ukufakwa sekwephuzile kwencwadi yakhe efungelwe yokuphendula.

USARS wasiphikisa isicelo sokuthethelelwa ukufakwa kwesicelo sekwephuzile wabe uMnu Montana esethumela isitatimende esifungelwe sokuphendula. Encwadini efungelwe yokuphendula, uMnu Montana uphinde waveza izinsolo ezingenabufakazi, ezingamahlazo angenasisekelo, ezicasulayo, nezingenamsebenzi mayelana noSARS.

Ngomhla ziyi-14 kuNcwaba wezi-2024, uSARS wafaka isicelo sokuhoxisa izinsolo eziphikisayo ezivela encwadini efungelwe yokuphendula kaMnu Montana.

Ngomhla zingama-21 kuNtulikazi wezi-2025, iNkantolo Ephakeme yasichitha nezindleko isicelo sikaMnu Montana.

Inkantolo iphinde yasivumela isicelo sika-SARS sokuhoxisa izinsolo eziyihlazo, ezicasulayo, nezingenamsebenzi ezivela encwadini efungelwe yokuphendula kaMnu Montana.

UMnu Montana ufake isicelo sokuba aphikise lesi sinqumo. Lesi sicelo sizolalelwa ngokuhamba kwesikhathi.

Kamuva, mhla ziyisi-8 kuNcwaba 2025, uMnu Montana uthumele isiphakamiso sesivumelwano kwaSARS, enikeza isamba esilinganiselwa ezigidini ezi-R5.4 ukwanelisa isamba sesikweletu sentela esisele esingu-R55,133,282.94.

Imfuneko ngokoMthetho Wokuphathwa Kwentela ukuze uSARS ubheke isithembiso sesivumelwano, ukuthi isikweletu sentela asikwazi ukuphikiswa. Ngamanye amagama, umkhokhintela kumele amukele ukuthi kumele akhokhe leyo ntela.

Ngomhla zingama-30 kuMandulo wezi-2025, uSARS waphendula abammeli baMnu Montana, ucela uMnu Montana ukuthi abhekane nezidingo ezingokomthetho nezisemthethweni zalokho kuvumelana.

Ulwazi oluceliwe kumele lufike mhla ziyi-14 kuMfumfu 2025.

Ngakho-ke akuvumelekile ukuba uMnu Montana ahlasele esidlangalaleni uSARS nezisebenzi zawo, ngesikhathi esifanayo efuna ukuncishiselwa isikweletu ngesivumelwano esikweletini sentela esamukelayo.

Ngokuya ngenqubo yokuvumelana eyaqalwa nguMnu uMontana kanye nomphumela walokho, uSARS uhlose ukubeka usuku lwesicelo sokudliwa kwempahla ukuze silalelwe eNkantolo Ephakeme.

UMnu Montana namanje akakayifaki incwadi yakhe efungelwe yokuphendula esicelweni sokudliwa kwempahla. Ngakho-ke lapho uSARS emi khona ngaye asiphikisiwe.

Ngokuphawulekayo, izenzo zikaSARS ngokumelene noMnu Montana ngaso sonke isikhathi, futhi zisazoqhubeka, zinciphe ekubhekisisweni kwezomthetho.

USARS usalokhu ezibophezele ekuhlonipheni umthetho kanye nokuqinisekisa ukuthi bonke abakhokhintela baphathwa ngokulinganayo.

Kuze kube manje, uKhomishana wakwaSARS wazise uKhomishana we-SAPS kanye noMqondisi Kazwelonke Wezokushushiswa Komphakathi ukuthi yena, nezinye izikhulu zakwaSARS ezithintekayo ekuphoqeelweni kwemithetho yentela ephathelene noMnu Montana (namuphi omunye umkhokhintela), bazosebenza ngokubambisana lapho kwenzeka kuba nophenyo kulandela izinsolo zikaMnu Montana. Ngaphezu kwalokho, uSARS ucele i-SAPS ukuthi ibhekane nokuxhashazwa kwezinsiza kanye nezinqubo zokukhononda kwabantu abafuna ukuphazamisa, ukuphambukisa nokudala umsindo okungenasidingo.

Lesi sitatimende somphakathi asihloselwe ukuphazamisa noma yiluphi uphenyo olungase lwenziwe yi-SAPS noma i-NPA ngokwalo mongo, futhi sikhishwe ngenhloso yokuvikela uSARS kanye nezisebenzi zawo njengoba kuhlinzekelwe ngokomthetho.

UKhomishana wakwaSARS ukhala ngokuthi izinsolo zikaMnu Montana kanye nokuphawula komphakathi okuphambene noSARS kulimaza isikhungo soMbuso esibalulekile, esibalulekile ekusimamiseni intando yeningi yezwe lethu futhi sibhekane nezinselelo zethu zezehlalo nezomnotho.

USARS unxusa amalungu omphakathi ukuba aqaphele, aqinisekise imininingwane ngemigudu esemthethweni yakwaSARS, futhi agweme ukusabalalisa izimangalo ezingenabufakazi emphakathini.

U-SARS unelungelo lokwandisa noma lokwengeza kulesi sitatimende somphakathi uma kuba nesidingo, okungase kuhlenganise ukuveza obala noma imaphi amarekhodi kanye namadokhumenti, lapho kufaneleka khona.

Ikhishwe: uPhiko Lwemalingeniso Eqoqwayo LwaseNingizimu Afrika (uSARS)

- [Isithasiselo 1 - Isitatimende somphakathi: Izinsolo zokushiwo nguMnu L Montana MP njengoba kubikiwe kumaPhephandaba Azimele mhla ziye-7 kuMfumfu 2025](#)
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