**Thola ulwazi ngocwaningomabhuku**

**Ukucwaningwa noma ukukhethelwa ukuqinisekiswa**

Ukukhethelwa ukucwaningwa kanye nokukhethelwa ukuqinisekiswa kuyizinqubo ezimbili ezehlukene. Buka ngezansi kuleli khasi lesizindalwazi ukuze wazi ngokucwaningwa.

**Yini Ukuqinisekiswa?**

Ukuqinisekiswa ukuqinisekiswa okwenziwa ngokubuka nje ulwazi oludalulwe umkhokhintela ngenkathi edalula noma emafomini akhe okubuyisa intela. Lokhu kubandakanya ukuqhathaniswa kolwazi lolo nemininingo eqoqwe uSARS kumuntu wesithathu emithonjeni eyehlukene, amalekhodi ezezimali namabhuku kanye/noma amanye amadokhumenti esekelayo ahlinzekwe umkhokhintela ukuqinisekisa ukuthi ukudalula/ukubuyiswa kwamafomu entela bekunobulungiswa futhi bushaya esikhonkosini kulokhu okulethwe umkhokhintela ngezindaba zakhe zentela. Uma usukuthumelile ukudalula/amafomu okubuyisa intela, ukudalula/amafomu akho entela kungase kukhethwe ukuba kuqinisekiswe.

**Ubani ongakhethelwa ukuqinisekisa?**

Namuphi umkhokhintela angakhethwa abakwaSARS ukuba kuqinisekiswe ngenhloso yokusingathwa kwentela, kubandakanya nobungozi obukhona.

**Yiziphi izinyathelo okumele ngizithathe uma ngikhethelwe ukuqinisekiswa?**

Uma ukhethelwe ukuqinisekiswa, abakwaSARS bazokwazisa ngokuthi bakuthumelele incwadi esemthethweni. Le ncwadi izoveza usuku olungumnqamulajuqu / izikhathi okumele uthumele ngazo okungaba:

* Amadokhumenti afanele aceliwe (amadokhumenti esekelayo) / olunye ulwazi/ amafomu; okanye
* Isicelo sokulungisa i-Request For Correction (i-RFC).  I-RFC kumele sithunyelwe uma ufisa ukushintsha lokhu obukudalule ekuqaleni.

Amadokhumenti afunekayo azohlukana ngokohlobo lwentela. Uma ungumsebenzisi we-eFiling, ungasebenzisa lo mgudu ukuthumela amadokhumenti akho afanele. Thwebula ufake amadokhumenti afanele bese uwagcina kukhompyutha/desktop yakho. Ngena ku-eFiling, faka amadokhumenti akho afanele bese uyawathumela ngayo i-eFiling. Sicela ukhumbule ukucofa ‘submit’ ukuze uthumele amadokhumenti afanele kwaSARS.  Kungenjalo, ungawathumela amadokhumenti afanele ngokusebenzisa i-[SARS Online Query System](https://tools.sars.gov.za/SOQS/?queryType=5?) etholakala kusizindalwazi sakwaSARS. Uma ungaqinisekanga, ungabeka usuku lokuya egatsheni lakwaSARS uwahambise khona amadokhumenti lawo.

**Amasungqangi:**

* Amadokhumenti afanele adingekayo azofakwa ohliwini encwadini yokuqinisekisa ozothunyelelwa yona abakwaSARS.
* Ilinki ekuvumela ukuba uthumele amadokhumenti ku-eFiling iba khona kuphela emva kokuthola incwadi ecela amadokhumenti afanele (bheka iziqondiso ezihambisana nalokhu ku-eFiling):
  + Faka wonke amadokhumenti afunekayo acelwe encwadini ebalulwe ngenhla.
  + Uma wonke amadokhumenti afunekayo esefakiwe, cofa ikinobho elithi 'submit' ukuze uwathumele kwaSARS. SICELA UQAPHELE ukuthi uma amadokhumenti esethunyelwe, ilinki leyo iyobe isiyavaleka ngeke usakwazi ukubuye uthumele amanye amadokhumenti. Ngakho-ke, kubalulekile ukuthi ucofe ku 'submit' KUPHELA uma wonke amadokhumenti usuwafakile.
* Qinisekisa ukuthi nencwadi le ethunyelwe abakwaSARS nayo uyayifaka uma uthumela amadokhumenti afunekayo ku-[SARS Online Query system](https://tools.sars.gov.za/SOQS/?queryType=5?) noma uma uye egatsheni, ngoba leyo ncwadi iqukethe inombolonkomba ehlukile enekhodi okuyiyo ehlanganisa amadokhumenti lawo owafakile namarekhodi akho entela.
* Qinisekisa ukuthi ulandela le migomo elandelayo uma ufaka amadokhumenti afanele:
  + Uhlobo oluzokwazi ukwenza abakwa-SARS bakwazi ukubona amadokhumenti kungaba yilolu .pdf, .doc, .docx, .xls, .xlsx, .jpg kanye ne-.gif .
  + Ubukhulu obuvumelekile bedokhumenti ngayinye ngu-5MB kanti ungafaka amadokhumenti afinyelela kwangama-20.

**Yini engingayilindela ngesikhathi sokuqinisekiswa?**

 Uma kungukuthi kumele uqinisekiswe, sizozama:

* Ukukwazisa ukuthi amaphepha akho entela noma ukudalula kwakho kumele kuqinisekiswe.
* Ukuphothula ukuqinisekisa ezinsukwini ezingama-21 zokusebenza ukusukela ngosuku okutholwe ngalo wonke amadokhumenti afanele, uma kungukuthi amaphepha entela owabuyisayo awesikhathi sentela yangaleso sikhathi.

Kungase kukhishwe incwadi ecela amanye amadokhumenti uma kungukuthi amadokhumenti athunyelwa okokuqala awenele ukuthi kuqedelwe ukuqinisekiswa.

Uma kukhona imali okumele ize kuwe, angeke ikhokhwe leyo mali uma inqubo yokuqinisekisa isephakathi ingakaphothulwa.

AbakwaSARS kumele baqinisekise ukuthi intela edaluliwe ihambisana nemithetho yentela. Uma kutholakala ukuthi ayihambisani nayo, kuzobe sekwenziwa ukubuyekeza.

Kumele kubhekwe izinhlawulo zokuhlawulisa uma kungukuthi kukhona okungalona iqiniso. Iphesenti lenhlawulo lishiyana lisuka ku-0% kuya ku-200%. Izinhlawulo ezinzima zibekelwe labo abenza amacala bephindelela noma abakhokhintela abavimbela ukukhokhwa kwentela.

**Kwenzekani uma ngingaphenduli esicelweni sokuthumela amadokhumenti esekelayo?**

Uma ungaphenduli ngokuthi ungathumeli i-[RFC](https://www.sars.gov.za/individuals/what-if-i-do-not-agree/request-for-corrections/) noma amadokhumenti afanele uzobe usuthunyelelwa incwadi yesibili. Uma uphinda ungaphenduli esikhathini esibekiwe, kuzokhishwa ukuhlola okubukeziwe kusetshenziswa imininingo uSARS anayo.

**Isungqangi:** Kungcono ukuthi uphendule kukho konke okubuzwayo ngaso leso sikhathi. Abakhokhintela abatholakale bephazamisa ukusebenza bengabhekana nezinhlawulo ezinkulu uma kutholakala ukuthi badalule okungaphansi kwalokhu obekumele bakudalule.

**Yini engingayilindela emva kokuphothulwa kokuqinisekiswa?**

Uma ukuqinisekiswa sekuphothuliwe, ungalindela okukodwa kulokhu okulandelayo:

* Lapho kungekho bungozi obuhlonziwe futhi kungekho sinqumo esikhishiwe, kuzoba iSaziso sokuphothulwa kokuqinisekiswa nge-eFiling, nge-imeyili noma ngeposi;
* Lapho kungekho bungozi obuhlonziwe futhi kungekho sinqumo esikhishiwe, kuzoba iSaziso sokubuyekezwa esibukeziwe nge-eFiling, nge-imeyili noma ngeposi;
* Lapho kuhlonzwe khona ubungozi, kuzothunyelwa incwadi ekudlulisela ukuba ucwaningwe i-Referral for Audit Letter nge-eFiling, nge-imeyili noma ngeposi. Emva kwalokho amaphepha akho entela/okudalula abe esedluliselwa ukuba acwaningwe. Uma kukhona imali okumele ize kuwe, leyo mali iyokhokhwa kuphela uma inqubo yokucwaningwa kwamabhuku isiphothuliwe futhi sekuphasiswe konke ukuqinisekiswa kwezimali okumele zikubuyele.

Ukubuyekeza kwakaSARS kuvame ukuphothulwa eminyakeni emithathu ukusukela ngosuku lokuhlola (izintela ongakwazi ukuzihlola wena ngokwakho ezifana neNtelangeniso) noma iminyaka emihlanu ukusukela ngosuku lokuhlola (izintela okwaziyo ukuzihlola wena ngokwakho ezifana neNtelantengo i-Value Added Tax). Kodwa-ke, uSARS unalo ilungelo lokuvusa ukuhlola obese kwenziwe uma kutholakala ukukhwabanisa, ukungavezi okuyikho noma ukungadaluli amaqiniso. Phezu kwalokho, uSARS unalo ilungelo lokwelula isikhathi somyalelo kwezinye izikhathi.

Uma unganelisekile ngokubuyekezwa, ungafaka isikhalazo. Bheka ikhasi ngokuPhikisa ukuze uthole imihlahlandlela mayelana naleyo nqubo.

**Kuyini ukucwaningwa kwamabhuku?**

Kuwukuhlolwa kwamarekhodi ezimali namabhuku ezimali kanye/noma amadokhumenti esekayo omkhokhintela ukuze kutholakale ukuthi ngabe umkhokhintela udalule ngokuyikho na isimo sakhe sentela kwabakwaSARS. Lapho kutholakala ukuthi umkhokhintela akadalulanga noma akawabuyisanga amafomu entela, kuba uphenyo lokubheka ukuthi izenzo zomkhokhintela ngabe ziyahambisana yini nokuhlinzekelwa umthetho wentela.

**Ubani ongakhethelwa ukucwaningwa kwamabhuku?**

Namuphi umkhokhintela angakhethwa abakwaSARS ukuba kucwaningwe amabhuku ngenhloso yokusingathwa kwentela, kubandakanya nobungozi obukhona. Abakhokhintela bangakhethelwa ukucwaningwa kwamabhuku ngokungalandeli uhlelo oluthile noma ngokobungozi obuthile.

**Yini engingayilindela uma kuthiwa kuzocwaningwa amabhuku?**

Uma kuthiwa uzoqinisekiswa bese inqubo yokuqinisekiswa iyaphothulwa, izindaba zakho zentela zisuke zisengaya kucwaningo mabhuku njengengxenye yenqubo yokuthobela yakwaSARS. Lokhu akusho ukuthi ukucwaningwa kwamabhuku sekuqalile. Kusamele ulinde okungaba iSaziso esisemthethweni sokucwaningwa kwamabhuku i-Notification of Audit letter (lapho ukucwaningwa kwamabhuku kunikwa umcwaningi mabhuku othile).

**Yiziphi izinyathelo okumele ngizithathe uma ngikhethelwe ukucwaningwa kwamabhuku?**

Ukucwaningwa kwamabhuku kungaqala kuphela emva kokuthunyelwa kweSaziso sokuCwaningwa kwamabhuku i-Notice of Audit esikhishwa uMcwaningi mabhuku othile siye kumkhokhintela. Uma kucelwa amaphepha afanele (amadokhumenti esekelayo) esazisweni, kumele lawo madokhumenti uwathumele kwaSARS esikhathini esibekwe kuSaziso. Kungenjalo, kuzokwenziwa izinhlelo nawe zokuba kuzohlolwa kucwaningwe amabhuku endaweni osebenzela kuyo ukuze kube lula kuwe. Izindleko zokukopisha zingabizwa kwaSARS uma ucwaningo lwenzelwa endaweni yakho, inqobo uma uhlangabezana nezidingo ezithile. Amadokhumenti afanele azohlukana ngokohlobo lwentela nokwamabhuku azocwaningwa. Sicela uqaphele ukuthi uSARS angakwazi ukuthola amadokhumenti afanele kumuntu wesithathu. Amadokhumenti afanelekile kukhethwa ukuba abe kukhompyutha kanti futhi kungenziwa izindlela zokuthi ungoti we-Electronic Forensic awadawunilode kukhompyutha yakho. Uma usebenzisa i-eFiling, ungafaka amadokhumenti kukhompyutha bese uyawagcina ku-desktop yakho. Ngena ku-eFiling, faka amadokhumenti akho afanele bese uyawathumela ngayo i-eFiling. Sicela ukhumbule ukucofa 'submit' ukuze uthumele amadokhumenti kwaSARS. Kungenjalo, ungenza izinhlelo nomcwaningi oqondene nawe (isisebenzi sakwaSARS) obalulwe encwadini yokucela amadokhumenti afanele noma uzihambisele wena ngesandla.

**Amasungqangi:**

* Xhumana nomcwaningi mabhuku (isisebenzi sakwaSARS) obalulwe encwadini.
* Ilinki ekuvumela ukuba uthumele amadokhumenti ku-eFiling iba khona kuphela emva kokuthola incwadi ecela amadokhumenti afanele (bheka iziqondiso ezihambisana nalokhu ku-eFiling):
  + Faka wonke amadokhumenti afunekayo acelwe encwadini ebalulwe ngenhla.
  + Uma wonke amadokhumenti afunekayo esefakiwe, cofa ikinobho elithi 'submit' ukuze uwathumele kwaSARS. SICELA UQAPHELE ukuthi uma amadokhumenti esethunyelwe, ilinki leyo iyobe isiyavaleka ngeke usakwazi ukubuye uthumele amanye amadokhumenti.
* Qinisekisa ukuthi nencwadi le ethunyelwe abakwaSARS nayo uyayifaka uma uthumela amadokhumenti afunekayo ku-eFiling noma uma uye egatsheni, ngoba leyo ncwadi iqukethe inombolonkomba ehlukile enekhodi okuyiyo ehlanganisa amadokhumenti lawo namarekhodi akho entela.
* Qinisekisa ukuthi ulandela le migomo elandelayo uma ufaka amadokhumenti afanele:
  + Uhlobo oluzokwazi ukwenza abakwaSARS bakwazi ukubona amadokhumenti kungaba yilolu .pdf, .doc, .docx, .xls, .xlsx, .jpg kanye ne-.gif .
  + Ubukhulu obuvumelekile bedokhumenti ngayinye ngu-5MB kanti ungafaka amadokhumenti afinyelela kwangama-20.

Uma udinga olunye usizo, xhumana noMcwaningi mabhuku (isisebenzi sakwaSARS) obalulwe kuSaziso sokuCwaningwa kwamabhuku i -Notification of Audit.

**Yini engingayilindela ngesikhathi sokucwaningwa kwamabhuku?**

  Ungalindela lokhu okulandelayo:

* Isaziso sokucwaningwa kwamabhuku sizoveza ukuthi kuzocwaningwa maphi amabhuku;
* Isaziso uma kudingeka amanye amadokhumenti;
* UMcwaningi mabhuku wakwaSARS uzokhipha Incwadi Egunyazayo uma kucwaningwa amabhuku endaweni yokusebenzela;
* Yonke imigomo ye-Covid-19 izolandelwa ngaso sonke isikhathi uma kucwaningelwa endaweni yakho.
* Imibiko ngenqubekela phambili yesigaba sokucwaningwa kwamabhuku izokhishwa njalo ezinsukwini ezingama-90 zekhalenda ukusukela ngosuku lwesaziso sokucwaningwa kwamabhuku;
* Uma kukhona imali okumele ize kuwe, angeke ikhokhwe leyo mali uma inqubo yokucwaningwa kwamabhuku isephakathi ingakaphothulwa.

Imibiko ngenqubekela phambili ingase ingasebenzi uma abakwaSARS bebona ukuthi ingase iphazamise umphumela wokucwaningwa kwamabhuku.

Ngokwendalo nje ukucwaningwa kwamabhuku kuyinqubo engena kakhulu ezindabeni zomuntu ayifani nenqubo yokuqinisekisa kanti futhi nohlaka lwayo lungabheka izinto eziningi. Ukucwaningwa kwamabhuku kungaphothulwa esikhathini esiphakathi kwezinsuku ezingama-30 zokusebenza kuya ezinyangeni eziyi-12, noma ngaphezulu, kuye ngobunzima bodaba, ubuningi bamathransekushini abandakanyekayo kanjalo nezinga lokubambisana nomkhokhintela kulolu daba.  
AbakwaSARS bangacela amanye amadokhumenti noma amanye amadokhumenti afanele ngesikhathi sokucwaningwa kwamabhuku. Uma ungaphenduli esicelweni sokuthumela amadokhumenti, abakwaSARS bazoqala ukubuyekeza besebenzisa ulwazi abanalo noma abaluthole kumuntu wesithathu.

USARS angenza ukuhlola okufana nokwasekuqaleni, engeze, anciphise noma aphikise kuye ngokwesilinganiso.

Uma udinga olunye usizo, xhumana noMcwaningi mabhuku (isisebenzi sakwaSARS) obalulwe kuSaziso sokuCwaningwa kwamabhuku i -Notification of Audit.

**Isungqangi:** Kungcono ukuthi uphendule kukho konke okubuzwayo ngaso leso sikhathi. Abakhokhintela abaphazamisa inqubo bangabhekana nezinhlawulo uma kwenzeka kutholakala ukuthi badalule okungaphansi kwalokhu abanakho.

**Yini engingayilindela emva kokuphothulwa kocwaningo?**

Uma seluphothuliwe ucwaningo, sizozama:

* Lapho kuhlonzwe khona ukulungiswa okumele kwenziwe, sizokhipha incwadi enomphumela wocwaningo i-Audit Findings Letter ebeka ngokusobala izizathu zokuhlolwa okuphakanyisiwe ezinsukwini ezingama-21 zokusebenza. USARS uzohlinzeka umkhokhintela okungenani ngezinsuku ezingama-21 ukuba aphendule kule ncwadi i-Audit Findings Letter.
* Sizophothula ukucwaninga amabhuku ezinsukwini ezingama-90 zokusebenza ukusukela ngosuku okutholakale ngalo wonke amadokhumenti asekelayo.
* Ukuhlinzeka incwadi ngokuphothulwa kocwaningo i-Finalisation of Audit Letter ebeka ngokusobala izizathu zokuhlola (kubandakanya namanani) uma kutholakala ukuthi isimo sakho sentela asiyilo iqiniso noma sikhiphe i-Finalisation of Audit Letter ukuphothula ucwaningo uma kungekho miphumela etholakele.

Abakwa-SARS kumele baqinisekise ukuthi intela edaluliwe ihambisana nemithetho yentela. Uma kutholakala ukuthi ayihambisani nayo, kuzobe sekwenziwa ukubuyekeza.

Ungalindela incwadi yomphumela wocwaningo eveza imiphumela yokucwaningwa kwamabhuku uma sekuphothuliwe, ngaphandle uma ungafuni ukuthola lezi zaziso. Kudingeka ukuba uphendule kule ncwadi yomphumela wocwaningo ezinsukwini ezingama-21 zokusebenza eziveza isivumelwano noma ukungavumelani kwakho nokulungiswa okuphakanyisiwe. Kumele uhlinzeke ubufakazi obeseka umbono wakho lapho ungavumelani khona bese unika nesi(zi)zathu nobufakazi bokuthi kungani kufanele ungahlawuliselwa ukudalula okungaphansi kwalokhu onakho.

Sicela uqaphele ukuthi incwadi yomphumela wocwaningo angeke isebenze uma abakwaSARS bebona ukuthi ingase iphazamise umphumela wokucwaningwa kwamabhuku.

Impendulo nge-Audit Findings Letter izobhekwa uma sekubhekwa ukuthi umphumela wocwaningo kumele uhlale unjalo noma cha.

Uma uSARS usabona ukuthi kumele kwenziwe uhlolo olubukeziwe; noma umkhokhintela ekhethe ukungaphenduli ku-Audit Findings Letter, ukufakwa kwezinhlawulo zokudalula ngokungaphelele kumele zibhekwe. Izinhlawulo zokudalula ngokungaphelele kumele zibizwe uma kutholakala ukuthi kwenzekile ngempela ukudalula ngokungaphelele. Iphesenti lenhlawulo lishiyana lisuka ku-0% kuya ku-200%. Izinhlawulo ezinzima zibekelwe labo abenza amacala bephindelela noma abakhokhintela abavimbela ukukhokhwa kwentela. Emva kwalokho kuyobe sekwenziwa uhlolo olubukeziwe.

Isaziso sokuhlola iNotice of Assessment kanye nencwadi yokuphothulwa kocwaningo i-Finalisation of Audit Letter echaza kabanzi ngezizathu zokuhlola (kubandakanya namanani) kuzokhishwa nge-eFiling, nge-imeyili noma ngeposi. Imali okumele uyithole iyokhokhwa kuphela ekuphothulweni kokucwaningwa kwamabhuku, nakhona emva kokuqinisekiswa kwaleyo mali okumele ize kuwe. Uhlolo lungase lube nomphumela othi ukweleta uSARS intela. Usuku olungumnqamulajuqu lesikweletu esinjalo luzobhalwa kusaziso sokuhlola i-Notice of Assessment.

Ukubuyekeza kwakaSARS kuvame ukuphothulwa eminyakeni emi-3 ukusukela ngosuku lokuhlola (izintela ongakwazi ukuzihlola wena ngokwakho ezifana neNtelangeniso) noma iminyaka emihlanu ukusukela ngosuku lokuhlola (izintela okwaziyo ukuzihlola wena ngokwakho ezifana neNtelantengo i-Value Added Tax). Kodwa-ke, uSARS unalo ilungelo lokuvusa ukuhlola obese kwenziwe uma kutholakala ukukhwabanisa, ukungavezi okuyikho noma ukungadaluli amaqiniso. Phezu kwalokho, uSARS unalo ilungelo lokwelula isikhathi somyalelo kwezinye izikhathi.

Uma kungekho miphumela ephumile emva kokucwaningwa kwamabhuku noma abakwaSARS bevumile ngenxa yempendulo yomkhokhintela ku-Audit Findings Letter, kuzobe sekukhishwa incwadi eshoyo ukuthi inqubo yokucwaningwa kwamabhuku iphothuliwe izokhishwa nge-eFiling, nge-imeyili noma ngeposi.

Uma unganelisekile ngokubuyekezwa, ungafaka isikhalazo. Bheka ikhasi ngokuPhikisa ukuze uthole imihlahlandlela mayelana naleyo nqubo.

Uma ungenelisekanga ngohlolo lokuqala oluncike esilinganiselweni, ungathumela amafomu entela agcwalisiwe nashaya emhlolweni ezinsukwini ezingama-40 zokusebenza kusukela ngosuku lokuhlola noma ngosuku olungumnqamulajuqu olwaziswe uSARS.

Uma udinga usizo emva kokuphothulwa kokucwaningwa kwamabhuku, xhumana ne-SARS Contact Centre kule nombolo 0800 00 7277.

**UHlelo lokuDalula ngokuziThandela i-Voluntary Disclosure Programme**

Noma kunini, ngesikhathi sokuqinisekiswa noma sokucwaningwa, umkhokhintela angaya eMnyangweni wokuDalula ngokuziThandela i-Voluntary Disclosure Unit ayodalula ngokuzithandela. Bheka uhlelo lokuDalula ngokuziThandela ukuze uthole umhlahlandlela mayelana naleyo nqubo.