**Ukufaka Iziphikiso**

**Iziphikiso**

Siyini isiphikiso?

Uma kungukuthi awenelisekile ngohlolo olunikwe abakwaSARS, unalo ilungelo lokuphikisa lokho kuhlolwa noma leso sinqumo. Awunalo ilungelo lokuphikisa uhlolo ozihlola wena kulo (olufana neNtelantengo (i-VAT) kanye ne-Pay-As-You-Earn (i-PAYE), lapho kungekho kuhlolwa okubukeziwe okwenziwe nguSARS. Esimweni esinjalo, vakashela ikhasi elithi Request for Corrections ukuze uthole umhlahlandlela.

Ungaphikisa futhi uma kubizwe izinhlawulo ezithile zokusingathwa kokungathobeli noma inzalo lapho isicelo sokuhoxiswa kwezinhlawulo lezo noma inzalo kungazange kuvumeleke noma kwakuvumeleke ingxenye yazo.  Isibonelo:

* Izinhlawulo zokukhokhwa emva kwesikhathi kwe-VAT, PAYE, Isikhwama soMshwalense wokungaSebenzi (UIF) kanye neLevi yokuThuthukiswa kwamaKhono (SDL);
* Izinhlawulo zokukhokha sekudlule isikhathi kuntela yesikhashana;
* Izinhlawulo zokukhokha inzalo sekudlule isikhathi kuntela yesikhashana;
* Ukukhokha inzalo sekudlule isikhathi ku-VAT naku-PAYE (hhayi ku-UIF noma ku-SDL);
* Izinhlawulo zokuthumela emva kwesikhathi/ukungathumeli i-PIT, CIT kanye ne-PAYE.

Unalo futhi ilungelo lokuphikisa ezinye izinhlawulo ezibizwe kuntela.  Isibonelo:

* Izinhlawulo zokudalula okungaphansi kwalokhu okufanele;
* Inhlawulo kutshalomali olungatheliswa;
* Inhlawulo yemiHlomulo yeNtela yokuQasha ngokwemiholo ngokwemikhakha;
* Inhlawulo yokungabekwa endaweni efanele kwe-ETI;
* Inhlawulo Yohlelo Olubikekayo;
* Inhlawulo yesilinganiso esingaphansi kwesifanele (Par 20);
* Ukungathumeli komkhokhintela wesikhashana (Par20A), (Lokhu kwachithwa mhla noma emva komhla lu-1 kuNdasa 2015.)

Awunalo ilungelo loku ethile ngokomthetho. Isibonelo:

* Ukukhokha inzalo sekudlule isikhathi ku-UIF naku-SDL;
* Ukukhokha inzalo sekudlule isikhathi kuntela yemalingeniso;

Lapho uSARS ungakuvumelanga ukufakwa kokubanjelwa kwentela ngenxa ye-invoyisi ethathwa njengengekho emthethweni (ngokwesigaba 16(2) sifundwa ndawonye nesigaba 20(4) soMthetho Wentelantengo i-Value-Added-Tax Act Nombolo 89 wezi- 1991 (uMthetho Wentelantengo)), bese umthengisi ekwazi ukuthola i-invoyisi yentela esemthethweni kulowo owayengumhlinzeki, lowo mthengisi angafaka isicelo sokukhokhelwa intela yenzalo esikhathini sentela kunokuba abake isiphikiso kolunye uhlolo olwenziwe. Umthengisi angafaka isicelo sokukhokhelwa intela yenzalo ku-invoyisi esemthethweni esikhathini lapho i-invoyisi yentela esemthethweni etholwe ngaso, inqobo uma isicelo sokukhokhelwa sifakwe eminyakeni emi-5 kusukela ngosuku okufanele ngabe i-invoyisi leyo yayiphume ngalo (Isigaba 16(3) umbandela (i) woMthetho weNtelantengo).

Kunini lapho ngingafaka khona isicelo sesiphikiso?

Ukuphikisa kumele kuthunyelwe ezinsukwini zokusebenza ezingama-80 emva kosuku lokubuyekezwa noma lwesinqumo sabakwaSARS.

Lapho umkhokhintela ecele khona izizathu zokuhlolwa, isicelo sokuphikisa kumele senziwe ezinsukwini ezingama-80 zokusebenza emva:

* Kosuku lwesaziso esithunyelwe ngabakwaSARS sokuthi zikhona izizathu ezanele nokuthi azikho ezinye izizathu ezizobekwa; noma
* Ngosuku uSARS akunike ngalo izizathu/ezinye izizathu.

Ngisifaka kanjani isicelo sesiphikiso?

**Izinhlobo zentela: CIT, PIT, PAYE kanye ne-VAT:**

Lezi zinhlobo zentela ezibalulwe ngenhla zinayo inqubo ezenzekelayo ku-eFiling. Isiphikiso kumele sithunyelwe ngale ndlela elandelayo:

* Ngokusebenzisa i-eFiling;
* Egatsheni lakwaSARS eliseduze nawe (cofa lapha ukuze ubeke usuku lokuvakashela egatsheni)

Okungafakiwe okuthile kuphela kwe-CIT ne-VAT kanye namaThrasti okungathumela iziphikiso ngokusebenzisa inqubo yokwenza ngezandla echazwe ngaphansi kwekhasi elithi ‘Tax types: Other’.

Ngolwazi olwengeziwe ngendlela ebekiwe yokuthumela izicelo zokudluliswa kwamacala, sicela ufunde isaziso sakamuva Kuzaziso Zomphakathi.

Lapho uthumela udaba lwakho usebenzisa i-eFiling, sicela uqaphele lokhu okulandelayo:

**Inqubo eqondisiwe ye-eFiling:** Inqubo eqondisiwe ye-eFiling iqinisekisa ukuthi isikhalazo sithunyelwe ngokuhambisana nezidingo zomthetho lokhu okunciphisa amathuba okuthi kuthiwe isikhalazo asikho emthethweni.

Kungani kumele ngithumele isikhalazo sami ngisebenzisa i-eFiling?

* Inqubo yesikhalazo ezenzekelayo inezinto eziningi ezinhle ezizokwenza ukusingatha izindaba zentela kube lula, kanti lokhu kubandakanya:
  + Ukwazi ukufaka isikhalazo kubandakanya nesicelo sokusulwa kwesikweletu i- Request for Remission (RFR), Isicelo sezizathu (RFRE), Isaziso sokuPhikisa (NOO) kanye neSaziso sokudlulisa icala (NOA).
  + Ukwazi ukucela ukulengiswa kokukhokha.
  + Ukwazi ukuthumela izizathu zokuthumela isikhalazo sekudlule isikhathi.
  + Konke ukuxhumana mayelana nesikhalazo kungabonakala ngokucofa ikinobho, amadokhumenti ahambisana nakho angafakwa ngokusebenzisa i-eFiling.
  + Abakhokhintela bazokwazi ukubona izikhalazo ezifakiwe sezihlanganisiwe.
  + Izincwadi ngomphumela we-RFRs ne-NOOs, Nezicelo Zokuthumela Emva Kwesikhathi kanjalo Nokulengiselwa Ukukhokha ziyatholakala.
  + Inqubo ihlinzekela ngokwazi ukukhalaza izikhathi eziningi efomini elilodwa lokufaka isikhalazo kuze kufinyelele ezikhathini eziyi-12 ku-VAT naku-PAYE.

**Isungqangi:**Khumbula ukubeka usuku ozoya ngalo egatsheni uma udinga ukuya ehhovisi elisegatsheni lakwaSARS.

Ukuphikisa inzalo nezinhlawulo ezibiziwe:

* Kumele kusetshenziswe lawa makhodi emithombo alandelayo uma uphikisana nokubizwa kwenzalo/izinhlawulo ezithile:
  + 9987 – Inhlawulo kutshalomali olungatheliswa
  + 9990 - Isilinganiso esingaphansi kwesifanele kumkhokhintela wesikhashana (Par20)
  + 9991 - Ukungathumeli komkhokhintela wesikhashana (Par20A)
  + 9992 - Ukushiywa ngaphandle kwengenisomali
  + 9988 – Ukukhokhwa kwemali eshodayo kumkhokhintela wesikhashana (89Q(2))
  + 9993  - Ukuthunyelwa sekudlule isikhathi noma ukungathunyelwa kwamafomu okubuyisa intela

**Izinhlobo zentela: Ezinye:**

Inqubo ebekiwe esetshenziselwa ukuthumela izikhalazo zazo zonke ezinye izintela ngaphandle kwalezi CIT, PIT, kanye ne-VAT kanye namaThrasti.  Ifomu lesikhalazo okumele lisetshenziswe libizwa nge-Notice of Objection (ADR1), okumele lithunyelwe:

* Egatsheni lakwaSARS eliseduze (cofa lapha ukubeka usuku lokuvakashela egatsheni); noma
* Nge-imeyili kuleli kheli contactus@sars.gov.za

I-ADR1 ayithunyelwa nge-elekthronikhi ngokusebenzisa i-eFiling.

**Uma isicelo sesiphikiso usithumela sekudlule isikhathi:**

Lapho isicelo sesiphikiso sithunyelwe emva kosuku olubekiwe, umkhokhintela kumele abeke izizathu zokuthumela isicelo emva kwesikhathi. Izizathu zokuthunyelwa kwecala sekudlule isikhathi zizobhekwa kuyothi isisebenzi esiphethe singazibheka bese sibona ukuthi nembala izizathu ezibekiwe ziyezwakala noma bezikhona izimo ezingavamile ezibangele lokho, isicelo leso siyobe sesilulelwa isikhathi esifanele.

* Lapho isicelo esidlulelwe isikhathi semukelwa, uSARS uzobheka izizathu zokuphikisa bese wazisa umkhokhintela ngomphumela.
* Lapho isicelo esidlulelwe isikhathi singemukelwanga, uSARS angeke uzibheke izizathu zokuphikisa bese wazisa umkhokhintela ngaleso sinqumo.
  + Umkhokhintela unelungelo lokuphikisa isinqumo sokungemukelwa kwesicelo esidlulelwe yisikhathi kanti uma kungenzeka isiphikiso singemukelwa, angafaka isicelo sokudlulisa leso sinqumo.

Asikho isiphikiso ezisovunyelwa ukuba sithunyelwe emva kweminyaka emi-3 emva kosuku lokuhlola noma okwathathwa ngalo isinqumo sakwaSARS noma uma izizathu zokuphikisa kungenxa yokuguquka ngokuphelele noma ingxenye yendlela okwenziwa ngayo okwenzeke ngosuku lokuhlola noma okwathathwa ngalo isinqumo.

**Izizathu zesiphikiso:**

Lapho ugcwalisa ifomu lesikhalazo, umkhokhintela kumele aqinisekise ukuthi uyenaba ngezizathu zesiphikiso futhi afake nalokhu okulandelayo:

* Ingxenye noma inani elithile lokuhlola okuphikiswayo. Isibonelo: Umkhokhintela kumele akhombise (lapho kusebenza khona) ikhodi yomthombo noma incazelo yento ethile kanye nenani afisa ukuliphikisa.
* Ingxenye yezizathu zokuhlola okuphikiswayo. Isibonelo: Izizathu zokuthi kungani ukuhlola lokho kubonakala njengokungelona iqiniso.
* Amadokhumenti afunekayo ukufakazela izizathu zesiphikiso umkhokhintela angakaze awathumele kwaSARS ngaphambilini amayelana nokuhlola okuphikiswayo.  Isibonelo:  uSARS wasichitha isicelo sokukhokhelwa izindleko zokuhambela ngenxa yokuthi i-logbook ibingathobeli izidingo ngokwakaSARS. Isiphikiso esiqondene nalokhu kumele sifake i-logbook ethobela ngokuphelele izidingo ngokwakaSARS. Bheka ikhasi kusizindalwazi nge-Travel e-Logbook.

Yini engingayilindela kwaSARS lapho ngifaka isicelo sesiphikiso?

  USARS uzimisele:

* Ukwazisa umkhokhintela uma isiphikiso singekho emthethweni uphinde uhlinzeke ngezizathu ezenza ukuthi singabi semthethweni ezinsukwini ezingama-30 zokusebenza ukusukela ngosuku lokulethwa kwesiphikiso esingekho emthethweni;
* Ukwazisa umkhokhintela uma kukhona amadokhumenti esekelayo adingekayo ukuze kunqunywe ngesiphikiso ezinsukwini ezingama-30 zokusebenza ukusukela ngosuku lokulethwa kwesiphikiso.

Yini engingayilindela emva kokuphothulwa kwesiphikiso?

   USARS uzimisele:

* Ukwazisa umkhokhintela ngomphumela wesiphikiso ezinsukwini ezingama-60 zokusebenza ukusukela ngosuku lokulethwa kwaso;
  + Lapho uSARS ucele khona amadokhumenti esekelayo, ezinsukwini ezingama-45 zokusebenza emva:
    - Kokulethwa kwamadokhumenti aceliwe; noma
    - Uma amadokhumenti ayengalethwanga, ukuphela kwesikhathi obekumele ngabe amadokhumenti abethunyelwe ngaso.
* Ukwazisa umkhokhintela uma isinqumo esiphikisweni sizothatha isikhathi eside kunezinsuku ezingama-60 zokusebenza lapho isisebenzi esikhulu sakwaSARS sibona ukuthi kudingeka isikhathi esingaphezulu ngenxa yezimo ezithile, ubunkimbinkimbi bodaba, umgomo okuyiwo odingidwayo noma inani okukhulunywa ngalo. Isaziso esinjalo sizokhishwa ngaphambi kokuphela kwezinsuku ezingama-60 zokusebenza.

Lapho isiphikiso sivunyelwe (ingxenye yaso noma ngokuphelele), uSARS uzokhipha ukuhlolwa okubukeziwe (Isibonelo: ITA34, VAT217, EMP217, njll.) okuzoveza umphumela wesiphikiso.

Umphumela wesiphikiso kanye nesaziso sokuhlolwa (lapho singena khona) kuzotholakala ku-eFiling.

 Isaziso somphumela wesiphikiso kanye nesaziso sokuhlolwa (lapho singena khona) kuzotholakala nge-imeyili/ngeposi uma kungukuthi isiphikiso sasingenye ye-ADR1.

Izinhlawulo ze-PAYE

Kusukela mhla zingama-25 kuMbasa 2022 uSARS angeke usazemukela izikhalazo ze-PAYE kanye nezicelo zokusulwa kwezinhlawulo okufakwe ngesandla. Isicelo sokusulelwa i-PAYE noma inqubo yesikhalazo ngezinhlawulo zokusingatha sekuyatholakala ku-eFiling. Cofa lapha ukuze uthole isiqondiso.