

Iziko lemiSebenzi yemiThelo
leSewula Afrika

umQulumgomo

wezemisiSebenzi





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Ukuzinikela kwe-SARS, Amalungelo Wakho, limbopho

Namazinga Weenkambiso Zezenzelwa



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*Where it is not explicit in the charter about customs and excise, customs and excise should be regarded as a tax. Tax system should be regarded as inclusive.

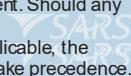
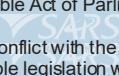
"Business Day" means a day which is not a Saturday, Sunday or a public holiday and, for purposes of determining the days or

a period allowed for complying with the provisions relating to dispute resolution, excludes the days between 16 December of each year and 15 January of the following year, both days

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of this Charter be in conflict with the applicable legislation the applicable legislation will take precedence.



I-sendlalelo

I-SARS ISUSELA UMTHETHO WAYO EMTHETHWENI WE-SARS (Nomboro 34 ka-1997)

Ukwenza ilungiselelo lelawulo elaneleko neliphumelelako lekambiso yengenisomali leSewula Afrika.

- Ukubuthelela zonke iimali ezibetjhelwe sikhathi
- Ukuqinisekisa ukuthotjelwa okufaneleko komthelo, isibethamthetho seenkambiso neendleko
- Urukikela ngezenzelwa zeenkambiso zokusebenzisa ingenisomali, isivikelo somkhawulo nokuraga zokurhwebelana eziqinisekileko

**I-SARS yenganyelwe sibethamthetho begodu inesandla
nesibethamthethweni, okufaka hlangana, kodwana kungapheleli kilokhu:**

- UmThethosisekelo weRiphabhliki yeSewula Afrika, umThetho 108, 1996
- UmThetho wokuPhathwa kweeMali zomPhakathi 1 ka-1999
- UmThetho womThelo womRholo, 1962
- UmThetho weeNkambiso neeNdleko, 1964
- UmThetho womThelo weNani Elingezelelweko, 1991
- UmThetho womThelo weLawulo, 2011
- UmThetho wokuThuthukiswa kokuFinyelela iLwazi 2, 2000
- UmThetho wokuThuthukiswa iLawulo lobuLungiswa 3, 2000
- UmThetho wokuThuthukiswa kweLwazi loMuntu Mathupha 4, 2013

I-SARS ihlonyelwe ukusebenzela **UKUSEBENZA NGOKUZINIKELA** yokuvumela urhulumende bona akhe umbuso onamandla oqinisa ukuhlunyeleliwa komnotho owaneleko nokuthuthukiswa komphakathi okusebenzela ihlalakuhe yavo woke amaSewula Afrika.

Umbono wethu kukuba yi-SARS ehlakaniphileko, neyesimanjemanje engaphakamisi imibuzo **nenesithunzi**, ethenjwako **nthandwako**.

Sigijimisa **umnqopho wamano** wokuthuthukisa ikambiso yomthelo esekelwe **ekuzithobeni ngokuzithandela**, begodu nakufaneleko, siqinise ukuzibophezelu nokuthatha isiquonto.

Ekusekeleni umNqopho wethu waMano, sinezilithoba **linhloso zomNqopho**

- Sinikela ngeembopho zomthelo ezicacileko neziqinisekileko
- Sikwenza kube lula ngababhadeli bomthelo nabarhwebi ukuthobela nokuzalisa iimbopho zabo
- Sikwenza kube budisi bekudure kubabhadeli bomthelo nabarhwebi abangazithobiko
- Sakha ibutho elinamandla labasebenzi abazimiseleko, abahlukahlukene, abarhabako nabazibophezeleko
- Sandisa ukusetjenziswa kwedatha yokuthuthukisa isithunzi, sisombulule ilemuko besithuthukise nemiphumela
- Iinkambiso zethu ngezesimanjemanje bona sikunikele izenzelwa zedijithali nezimlandelande
- Siraga iinsizakusebenza eznobubbadekelo malungana nokwethula imiphumela yekhwalithi nomsebenzi omuhle
- Sisebenza ngabahlanganyeli ukuthuthukisa ikambiso yomthelo
- Sizakhela ukuthenjwa mphakathi nokuqiniseka ngekambiso yokulawulwa komthelo

Umbono wokuziThoba we-SARS uthi sikholelwa bona ababhadeli bomthelo abanengi bathembekile begodu bafuna ukuzalisa isibopho sabo ngamanani aphasi tle ngaphandle kokuzikhanda.

Ukutjhatjhululwa komsebenzi ngebakwa-SARS kuthuthukiswa kuhlonipha imigomo elandelako le yakwa-SARS:

- Ukucabangela kokungadeli ifihlo yombhadeli womthelo
- Isithunzi ezinganamibuzo, ubukghoni nokulinganisela
- Izenzela zomphakathi ezsibonelo
- Ilemuko elinganaphaliswano elivela kudatha nebufakazini

Sikhuthaza abathengi bethu bona bawasebenzise ngokuzuzisako amahlelo waku-inthanethi we-SARS (isib. eFiling, MobiApp, njll.), iKaba yezokuThintana yakwa-SARS, amagatja wakwa-SARS (nge-apointimenti), kunye nama-Mobile Tax Unit (ama-MTU).

Malungana nokucacisa, ukuyeletisa nokukwenza kube lula ngababhadeli bomthelo ukuzithoba, kunamaphetjhana afundeka lula neecwajana ezifunyaneka emagatjeni wethu kuzinzolwazi lakwa-SARS elithi www.sars.gov.za.

Amalungelo Neembopho Zombhadeli Womthelo

UNELUNGELO lalokhu:	UNESIBOPHO salokhu:
<ul style="list-style-type: none">Ukucaciselwa nokuqinisekiswa (waziswe) ngeembopho zakwa-SARS	<ul style="list-style-type: none">Ukuzibandakanya ngesikhathi, utlolise bewuthobelane neembopho ezingokomthetho
<ul style="list-style-type: none">Izenzelwa ezifaneleko, kungakhathaliseki indlela yokuzibandakanya kwakho ne-SARS	<ul style="list-style-type: none">Ukusebenzisana ngokuzeleko nokunikela ngemininingwana enembileko, neliqiniso ngokuzibandakanya kwakho okusesikhathini nokwaneleko ngamahlelo afaneleko
<ul style="list-style-type: none">Ukuzwakala, ufake isinghonghoyilo bewenze neempikiswano ezizokurarululwa ngesikhathi	<ul style="list-style-type: none">Ukunikela woke amaphepha asekelako nemininingwana ngesikhathi esibekiweko, njengombana ukhonjelwe
<ul style="list-style-type: none">Ukuphathwa ngaphandle kokwesatjwa, ukuthenga ubuso, namkha kugandelelwya yi-SARS ngendlela eyifihlo, ngaphakathi kweththatlha efaneleko yesibethamthetho	<ul style="list-style-type: none">Ukwenza ngokwethembeka nokuhlonipha ikambiso yomtheloUkusiza ngalabo abangazithobiko ngokubika ukukhwabanisa komthelo nokungazithobi esibethamthethweni somthelo
<ul style="list-style-type: none">Ukujanyeletwa mumuntu onobukghoni	<ul style="list-style-type: none">Ukwamukela isibopho somuntu mathupha nokuzibophezela kizo zoke iindaba zomthelo
<ul style="list-style-type: none">Ukuhlonitjhwa ngizo zoke iinkhulu zakwa-SARS	<ul style="list-style-type: none">Ukuhlonipha umsebenzi owenziwa ngizo zoke iinkhulu zakwa-SARS



1. Ukuzibandakanya nababhadeli bomthelo

Ekugijimiseni umbono wethu wokuba yi-SARS ehlakaniphileko neyesimanjemanje, namahlelo ambalwa anikela ngesisombululo semibuzo sokuthoma esiphakemeko. Lokhu kufaka hlanga:

- Amahlelo aku-inthanethi, afumaneka ngananyana ngisiphi isikhathi, ilanga namkha ubusuku. Sikhuthaza ababhadeli bomthelo, abarhwebi nabasebenza ngomthelo bona basebenzise amahlelo la;
- Ukuvakatjhela e-ofisini –kutlhogeka kubekwe i-apoyintimenti ngaphambili kwasikhathi
- Ukudosela umtato eenkabeni zokuthintana;
- Amatafula wokuzisiza akhethiweko (self-help desks)

Ngokukhamba kwasikhathi sinqophe ukuthuthukisa ukuzibandakanya kwababhadeli bomthelo nathi ngamahlelo wedijithali ukuqinisekisa iinsombululo ezirhabako, ngikho siphungula amahlelo wokuhlangana unqopha.

*Ukufumaneka kwamahlelo wethu kukhulunywa ngakho kuZinzolwazi lakwa-SARS nemaGatjeni.

Sizokuraga ihololombo yamlibe eziinqephuphephu yemibono yabathengi ukuthuthukisa ukwenzela abathengi.

Umnqopho wethu kunikela ngezenzelwa ezingatlhogi ukuzikhanda, ezifike ngesikhathi, nezihle ngokwamazinga abekwe kuTjhatha le, kuhlanganise nalezo ezifakwe eHlelweni lethu lokuSebenza langomNyaka.

Izenzelwa Zokuzibophezela

{Izinga lezenzelwa zokusebenza ngesikhathi libalwa kusukela mhla woke amaphepha asekelako afunyanwa ngokwehlelo elifaneleko, begodu angafaki isikhathi ebekulindwe ngaso ukuthunyelwa kwamaphepha asekelako. Ukuhlangahlangana, njengombana kungaphasi kokuseleko kwasibopho sesisombululo, kungatlhoga isikhathi esingezelelweko, esilingana nesikhathi nesiquntu sezinga lokwenzelwa okunikelweko (isib. izinga elivamileko lokwenzelwa limalanga ali-10 webhizinisi, okutjho bona isikhathi nesiquntu malanga ali-15 webhizinisi).}

Ngamahlelo wedijithali, sihlose:

- Ukuqinisekisa isikhathi / ukufumaneka kwenkundla zedijithali ze-eFiling ne-MobiApp kuyi-99.9% yezinga elihleliweko ngokokulungiswa okusehlelwani.
- Ukunikela ngoLwazi (i-ChatBot), hlangana nezinye izenzelwa, malungana nokubawa inomboro yomthelo, isitatimende se-akhawunti, ubujamo boku-oditha nembuyiselo.
- Ukunikela ngokusebenza kwe-SMS, hlanganana nezinye izenzelwa, malungana nama-apoyintimenti, ukuba ngenomboro yereferensi yomthelo, ukuba ngeokuthunyelwa kweembuyiselo, imali ese e-akhawuntini, ubujamo bokusulwa komthelo neembuyiselo.
- Ukunikela ngeHlelo lokuBuza ku-Inthanethi i-Online Query System malungana nokulayitja amaphepha asekelako okuzokuqalisela kiwo ngenomboro yomlandu efaneleko.

Ngamahlelo wethu wokusebenzisana nomthengi, sihlose:

- Ukunikela ngama-apoyintimenti we-eBooking ekuvakatjheleni amagatja nekusebenzisaneni okubonakalako, kungaba ngezinolwazi lakwa-SARS begodu/namkha nge-SMS.
- Ukuqinisekisa ama-apoyintimenti abu-8 kwali-10 we-SMS hlangana namalanga ama-3 webhizinisi.
- Ukunikela ngesisombululo esiy-90% sothintene nathi kokuthoma ku-Contact Centre yethu.
- Ukutjheja ama-apoyintimenti ali-9 kwali-10 emagatjeni wethu, ama-MTU kune namaphuzu wangaphandle wezenzelwa hlangana nemizuzu ema-30 yesikhathi sokulinda. Ukuvakatjhela amaphuzu wezenzelwa la ngaphandle kwe-apoyintimenti ngeke kuqalelewwe ngaphasi kokuzibophezelokhu.
- Ukararulula imikhulumiswano ebu-8 kweli-10 ngehlelo le-imeyili hlangana namalanga ama-21 webhizinisi ngemva kokufunyanwa kwemininingwana epheleleko. Nakungenze ka lokhu kungakghonakalai, i-SARS izokukhulumisana nawe ngamabanga wokuriyadokho.



2. UKUTLOLISA

Nangabe zoke iimfuneko zokutlolisa ziayafinyelelwa, sizokuraga nokuqedelela:

- isibawo sokutlolisa nge-elektroniki (PIT, CIT, VAT, ne-PAYE) ngokurhabako nasifumana imininingwana epheleleko begodu kungafuneki siqinisekiso. Nakungenze ka lokhu kungakghonakalai, i-SARS izokukhulumisana nawe ngamabanga wokuriyadokho kumbhadeli womthelo.
- iiimbawo ezibu-8 kwezili-10 ezizokulandela ikambiso yokuzenzela mathupha, namkha zitlhoge ukucophelela, ukuqinisekiswa begodu/namkha ukuhloliswa hlangana namalanga ama-21 webhizinisi, ngokuphathelene nananyana ngimuphi umhlobo womthelo. Nakungenze ka lokhu kungakghonakalai, i-SARS izokukhulumisana nawe ngamabanga wokuriyadokho kumbhadeli womthelo.
- iiimbawo ezibu-8 kwezili-10 zokubhaliswa kweebalawulipahla emikhawulweni emalangeni ama-5 webhizinisi, ekufunyanweni kwemininingwana epheleleko, lapho kungatlhogeki khona ukuhloliswa namkha ibhondi. Nakungenze ka lokhu kungakghonakalai, i-SARS izokukhulumisana nawe ngamabanga wokuriyadokho kumbhadeli womthelo.
- iiimbawo ezibu-8 kwezili-10 zokulayisensiwa kweebalawulipahla emikhawulweni emalangeni ama-21 webhizinisi (ngaphandle kwesikhathi sokwenzela umrhwebi) wokuthumela imininingwana epheleleko, lokha nakutlhogeka ukuhloliswa begodu/namkha ibhondi. Nakungenze ka lokhu kungakghonakalai, i-SARS izokukhulumisana nawe ngamabanga wokuriyadokho kumbhadeli womthelo.



3. Amaforomu omthelo

Sizokwenza lokhu:

- Lapho kutlhogeka khona, sizokukhulumisana nawe nge-SMS namkha nge-imayili ukukukhumbuza ngamalanga wamaqintelo wokuthumela kwakho.
- Sizokunikela umbhadeli womthelo imiphumela yokuhlolwa ngaphasi kwemizuzwana emi-5.



4. umtlolo ovezako

Sizokwenza lokhu:

- Sizokuqedeleta iimemezelo zeeNkambiso ezibu-8 kwezili-10 hlangana nama-aware ama-4 wokuzifumana.
- Nakutlhogkela ukuhlolisisa, hlangana nama-aware ama-48, nangabe woke amaphepha asekelako akhonjelweko anikelwe begodu ayisekho eminye imininingwana ethoqekako.



5. UKUQINISEKISWA

Nangabe ungaphasi kokuqinisekiswa, sizokuqededa iinqinisekiso ezili-7 kwezili-10 zokuzihlolela imbuyiselo namkha iimemezelo hlangana namalanga ama-21 webhizinisi kusukela mhla kufumaneka amaphepha afaneleko asekelako apheleleko, ngaphandle kwalapho nawuthumela iminyaka eminengi, okukulapho ukuzibophezela kwethu kuba malanga ama-90 webhizinisi. kukulapho sikhulumisana nawo naetuthuko.



6.

Nangabe kufuze wenzelwe iholoncwadi, sizokwenza lokhu:

- Sizokuqedeleta iholoncwadi okubu-8 kokuli-10 emalangeni ama-90 webhizinisi kusukela mhla kufunyanwa woke amaphepha asekelako afunekako apheleleko nahlelwe ngefanelo, ngaphandle kwalapho nangabe kunamahlelo ahlukileko akhulunyisiweko.
- Sizokunikela umbiko weragelo phambili ngokwesaziso sakarhulumende esifaneleko.



7. IIMBUYISELO

Sizokubhadela ababhadeli bomthelo abali-9 kwabali-10 imbuyiselo yabo efuneka hlangana nama-awara ama-72, nangabe imbuyiselo ye-R100 kufuze uyithole; nangabe

- imininingwana yakho yebhangha ilungelo;
- unesikolodo sembuyiselo engakabhadelwa; begodu
- akukho ukuhlolwa, isiqinisekiso namkha uku-oditha okuthogekako



8. IIMBADELO

Nawenza imbadelo efaneleko, usebenzisa inomboro yereferensi yembadelo efaneleko ekhiqizwe ngebakwa-SARS, sizokwenza lokhu:

- Sizokuraga iimbadelo ezili-9 kwezili-10 emalangeni ama-3 webhizinisi ngemva kokufumaneka kwayo. Nakungenze ka lokhu kungakghonakali, i-SARS izokukhulumisana nawe ngebanga lokuriyadokho.
- Ebujamweni lapho kunemitjhapho yokubhadela eyenziwe mbhadeli womthelo, lapho iNomboro yeReferensi yeMbadelo ingekho, ingakafaneli namkha ikhe yasetjenziswa ngaphambilini, sizokwenza imbadelo leyo emalangeni ama-21 webhizinisi ngemva kwesibawo sokuhlanganisa kabutjha sekutholakele. Nakungenze ka lokhu kungakghonakalai, i-SARS izokukhulumisana nawe ngamabanga wokuriyadokho kumbhadeli womthelo.



9. ISIKOLODO

Ukuhlehliswa kwembadelo

Nawufaka isibawo sokuhlehliswa kwembadelo (ngaphandle kwesikolodo esikatelelweko nesiphikisiweko ngebanga lokuthi lokhu ngokujayelekleko kuthatha isikhathi eside), begodu zoke iimfuneko ezingokomthetho zifinyelelwée, sizokucabangela besiqunte iimbawo zokuhlehliswa ezibu-8 kwezili-10 ezisebenzako hlangana namalanga ama-21 webhizinisi ngemva kokufunyanwa kwamaphepha asekelako akhonjelweko apheleleko, nangabe kutlhogeka ukubandakanya ngokunabileko.

Ukutshwilisa kwembadelo

Nangabe ufaka isibawo sokutshwilisa imbadelo (SOP), begodu zoke iimfuneko zifinyelelwé, sizokwazisa ngesiqunto sethu seembawo ze-SOP ezisebenzako ezisi-6 kwezili-10 hlangana namalanga ama-30 webhizinisi ngemva kokufunyanwa kwamaphepha asekelako anembileko napheleleko.

Sizokuthomisa nanyana ngimaphi amagadango webuthelelo kusukela mhla sifunyana isibawo sokutshwilisa imbadelo esisebenzako, bekube malanga ali-10 ngemva kokutjelwa bona isibawo sakho siphayiwe, namkha ngemva kokufunyana isaziso sokuthi ukutshwilisa kwembadelo esekwamukelwe kakade kurhocisiwe. Okungehla lokhu kuyasebenza, ngaphandle kwalapho nangabe kunekolelo ezwakalako yokuthi kunobungozi bokusatjhazwa kwepahla.

Ukudela isikolodo i-debt compromise

Nawubawa ukudela isikolodo begodu zoke iimfuneko zifinyelelwé, sizokusingatha ubujamo ngabunye ngefanelo nangobungozi obuhlobene nayo, ngokwekambiso yokwengamela, hlangana namalanga ama-90, begodu sikwazise nangobujamo besibawo sakho. Nakungenzeka kutlhogeka isikhathi esingeziweko, sizokukhulumisana nombhadeli womethelo.



10. IIMPIKISWANO NGOKWEMIGOMO YOMTHETHO

Isibawo Sokulungisa

Nawulemuka bona kwensiwe iphosofu nakuzaliswa imbuyiselo yakho, ikambiso yeSibawo Sokulungisa (RFC) ikuvumela bona ulungise imbuyiselo/isimemezelu esithunyelwe ngaphambilini.

I-RFC angekhe ivunyelwe ebujamweni obulandelako:

Lokha ubujamo boku-oditha namkha bokuqinisekisa buqediwe, namkha isimemezelu esibuyekeziweko senziwe msebenzisi we-SARS. Kuzokutlhogeka bona ulindele umphumela ukuze ulandele ikambiso yokuphikisa.

Lokha i-SARS nayingavumelani nesibawo sakho, unelungelo lokusebenzisa ikambiso yesisombululo sepikiswano (Ukulandula, Isibilayejo Nesinye Isisombululo Sepikiswano), hlangana nomkhawulo wesikhathi osebenza hlangana kwe-SARS nombhadeli womthelo.

Isibawo Samabanga, Ukulandula, limbilayejo

Ngaphandle kwalapho nangabe kuvunyelenwe, begodu bebungekho ubujamo obuphakamako obukhombela ukunwetjwa kwasikhathi sokuphendula, sizokwenza lokhu:

- Sizokunikela ngamabanga ali-9 kwali-10 wobujamo hlangana namalanga ama-45 webizinisi kusukela mhla kufunyanwa isibawo.
- Sizokwenza isiquinto eenlandulweni ezili-7 kwezili-10 emalangeni ama-60 webhizinisi kusukela mhla kufakwa isilandulo.
- Sizokuquinta ngokokufaneleka kobujamo be-Alternative Dispute Resolution (ADR) eembaweni ezili-7 kwezili-10 ze-ADR, besikwazise ngefanelo emalangeni ama-30 webhizinisi kusukela mhla sifunyana isibawo.
- Sizokuqedelela iinkambiso ze-ADR ezi-5 kwezili-10 hlangana namalanga ama-90 webhizinisi kusukela mhla kuthonywa i-ADR, namkha hlangana nesikhathi esinabileko okungavunyelanwa ngaso ne-SARS.
- Nangabe i-SARS ayisamukeli isibilayejo, namkha nangabe asikho

isivumelwano esifinyelelwako ngemva kokubanjwa kweeNkambiso ze-Alternative Dispute Resolution, umbhadeli womthelo unesibopho sokunikela isaziso sokungayicabangeli indaba yomthelo eBhodini lezomThelo.



11. IIMPIKISWANO NGOKWEMIGOMO YEBALAWULIPAHLA EMIKHAWULWENI NEEMITHELELO

Unelungelo lokungavumelani ne-SARS nelokufaka isibilayejo malungana nemiphumela yesimemezelo begodu/namkha iinqunto ezingokomthetho hlangana nomkhawulo wesikhathi esibekiwek. Ebujamwenobu, sizokwenza lokhu:

- Sizokwazisa ababilayejako ababu-8 kwabali-10 emalangeni ali-10 webhizinisi womphumela wesibilayejo sabo ekomidini yeembilayezo zangaphakathi kwa-SARS.
- Sizokurarulula iimbilayejo ezibu-8 kwezili-10 emalangeni ama-60 webhizinisi (ngaphandle kobujamo obutjhara geneko namkha ebujamweni obutlhoga umthetho namkha isijobelelo esikhethekileko)
- Sizokuqunta ngokokufaneleka kobujamo be-Alternative Dispute Resolution (ADR) eembaweni ezibu-8 kwezili-10 ze-ADR, besikwazise ngefanelo emalangeni ama-20 webhizinisi kusukela mhla sifunyana isibawo.
- Sizokuqedelela iinkambiso ezi-5 kwezili-10 emalangeni ama-90 webhizinisi ngemva kwelanga lesaziso sobilayejako bona indaba leyo iyifanele i-ADR (ngaphandle kwalapho nangabe isikhathi sinwetjiwe).



12. UBUJAMO BESIQINISEKISO

Sizokuphendula nanyana ngibuphi ubujamo obutjhijilwako bokujinisekiswa komthelo obuli-9 kobuli-10 emalangeni ama-5 webhizinisi.



13. IHLELO LOKUVEZA NGOKUZITHANDELA (I- VOLUNTARY DISCLOSURE)

Lapho i-SARS itlhoga ukucabangela isimememezo sesibawo sokuzithandela, sizokwenza lokhu:

- Sizokwamukela iimbawo ezili-9 kwezili-10 hlangana namalanga ama-30 wokufunyanwa kwazo.
- Sizokuqedelela iimbawo ezibu-8 kwezili-10 hlangana namalanga ama-90 webhizinisi, lapho woke amaphepha asekelako akhonjelweko afunyenwe, ngaphandle kwalapho nangabe kukhulunywe ngamanye amahlelo. Nasingabhalelw kuqedelela, i-SARS izokwazisa umbhadeli womthelo ngebanga lokuriyadokho.



14. UKUBHAELWA KWEZENZELWA

I-SARS yenza ngokusemandlenayo ukunikela izinga eliphakemeko lezenzelwa nokubalekela namkha ukususa ukubhalelw kwezenzelwa nakukghonekako. Ekuphatheni zokuthengiselana ezinengi, iimbawo zababhadeli bomthelo nokuzihlanganisa nabo, kuneckhonakalo yokuthi angeze zenzeka zoke ngokokwaneliseka kwabo boke ababandakanyekileko. Yeke, i-SARS iyakholelw beyiyamukela bona isinghonghoyilo sinye sinengi khulu begodu kufuze sirarululwe.

Ungasisiza ngokusitjela okucabangako ngezenzelwa zethu. Lokha izinto nazingakhambi kuhle, sifuna ukukwenzela izinto zakho kuhle, sifunde emitjhaphweni yethu, beseneze nesiqiniseko sokuthi asiwubuyeleti godu umtjhapho onjalo.

Imitjhapho yezenzelwa eziyihloko zananyana ngikuphi kufuze zibikwe kumjameli/ isikhulu, umphathi wehlelo/namkha umphathi wegatja / ikaba yomnqopho wokurarulula.

*Ama-ofisi wakwa-SARS anikela ngemininingwana yomphathi onesibopho.

Nangabe awukathabi ngemiphumela, ungayidlulisel a phambili indabakho njengombana kutjengiswe ngenzasi:

Ungafaka isinghonghoyilo ku-SARS nge:

- SARS eFiling ku-www.sarsefiling.co.za
- Ikaba Yokuthintana ne-SARS ku-0800 00 7277
- Abaphathi Beenghonghoyilo zakwa-SARS ku-0860 12 12 16
- Igatja lakwa-SARS ngokweza i-apoyintimenti

Nangabe isinghonghoyilo ngesenzelwa sifakwe ngeendlela ezingehla, begodu sinayo inomboro yobujamo esikhambisana nayo, sizokwenza lokhu:

- Sizokurarulula iinghonghoyilo ezili-7 kwezili-10 hlangana namalanga ama-21 webhizini. Nasingabhalela kuqedelela, i-SARS izokwazisa umbhadeli womthelo ngamabanga wokuriyadokho.



15. IINGHONGHOYILO E-OFISINI LOMPHENYI WEZOMTHELO

Sirhuluphele ukurarulula nanyana ngimuphi umraro onawo nathi, ngokukunikela izenzelwa zekuthalo, ezicacile, neziqinisekileko ngokuhlobene namalungelo kunye neembopho zakho zokulawula njengombhadeli womthelo namkha umrhwebi. Nangabe lokho kuyabhala, ungabawa bona kungenele i-Ofisi loMphenyi wezomThelo. Ebujamwenobu, sizokwenza lokhu:

- Sizokurarulula iinghonghoyilo ezi-5 kwezili-10 ezisebenzako ezithunyelwe e-Ofisini loMphenyi wezomThelo hlangana namalanga ali-15 webhizinisi.

Isinghonghoyilo se-Ofisi loMphenyi wezomThelo singafakwa nganazi iindlela ezilandelako:

- Umtato enomboweni yasimahla yekaben: 0800 662 837
- Ngomtato: +27 12 431 9105
- Imeyili: complaints@taxombud.gov.za



16. UKUBIKA IKOHLAKALO

16.1 Obika umraro – wangaphandle

Ungabika nanyana ngimuphi umsebenzi osolisako nganasi indlela engenzasi: <https://secure.sarsefiling.co.za/AdHocCaseSourcing>

I-SARS izimisele ukuyibophela phasi nanyana ngimiphi imisebenzi esolisako ehlobene nokukhwabanisa kwezomthelo, kodwana, iindaba zomthelo ziyifihlo yeke awukho umbiko ozokunikelwa nanyana ngubani obika umraro ngokwemigomo yesiGaba sama-68 nesama-69 somThetho wokuLawulwa komTheло.

Nanyana kunjalo, sizokutjho bona siyifumene imibiko yananyana ngimiphi imisebenzi esolisako esibikelwe ngayo

16.2 Wangaphakathi

Sizimisele ngokwenza ibhoduluko elinganayo ikohlakalo kiyo yoke imisebenzi esiyenzako. Unelungelo lokusibikela ngananyana ngiwuphi umsebenzi wekohlakalo (namkha umsebenzi osolakala ngekohlakalo), begodu sikukhuthaza bona wenze njalo, ngokuzitjho namkha ngokungazitjho. Sineendlela ezimbili ezibekelwe lokhu, okungilezi:

Ukubika ikohlakalo: anti-corruption@sars.gov.za

Umtato orhabako: 0800 00 2870

Ilwazi elinabileko liyafunyaneka nakuzinzolwazi lakwa-SARS elithi
www.sars.gov.za

Silandela: "@sarstax"ku-Facebook, LinkedIn, naku-Twitter.

South African Revenue Service - Service Charter

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