**Ukudluliswa kwamacala**

**Kuyini ukudluliswa kwecala?**

Uma ungavumelani nesinqumo esithathwe uSARS ekubhekeni isiphikiso sakho, unalo ilungelo lokufaka isicelo sokudlulisa leso sinqumo secala lelo.

**Kunini lapho ngingafaka khona isicelo sokudlulisa icala?**

Isicelo sokudluliswa kwecala kumele sifakwe ezinsukwini ezingama-30 zokusebenza emva kokuba uSARS usithumele isaziso sokunqaba ngokugcwele noma ingxenye yesiphikiso sakho.

* Lesi sikhathi singelulwa ngezinsuku ezingama-21 zokusebenza uma isisebenzi esiphethe sakwaSARS sanelisekile ngezizathu zalokho kubambezeleka; noma
* Isikhathi sezinsuku ezingama-30 singelulwa size sifike ezinsukwini ezingama-45 zokusebenza uma isisebenzi esiphethe sakwaSARS sanelisekile ukuthi ngempela zikhona izimo ezikhethekile eziyimbangela yokubambezeleka.

**Ngisifaka kanjani isicelo sokudlulisa icala?**

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

Lezi zinhlobo zentela ezibalulwe ngenhla zinayo inqubo ezenzekelayo elawula izindaba eziphathelene nezingxabano:

* Ngokulandela inqubo usebenzisa i-eFiling; noma
* egatsheni lakwaSARS eliseduze nawe. Cofa lapha ukuze ubeke usuku lokuvakashela egatsheni.

Alikho ifomu leSaziso Sokudlulisa Icala okumele lithunyelwe nge-imeyili noma ngeposi lize kwaSARS. Kuvumeleke ukuba uthumele usebenzisa i-eFiling noma uye ngqo egatsheni lakwaSARS.  
  
Lapho uthumela udaba lwakho usebenzisa i-eFiling, sicela uqaphele lokhu okulandelayo:  
  
**Inqubo Eqondisiwe ye-eFiling:** Ukusiza abakhokhintela balandele indlela eyiyo yesikhalazo kanye nokugcwalisa lonke ulwazi olufunekayo, i-eFiling manje isinenqubo eqondisiwe ephelele. Inqubo eqondisiwe ye-eFiling iqinisekisa ukuthi isikhalazo sithunyelwe ngokuhambisana nezidingo zomthetho nokunciphisa amathuba okuthi kuthiwe isikhalazo asemukelekile bese singemukelwa ngabakwaSARS.  
  
Ukuphikisa inzalo nezinhlawulo ezibiziwe:

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

**Izinhlobo zentela: Ezinye**

Kusetshenziswa inqubo engasebenzisi umshini ukuthumela izikhalazo zazo zonke ezinye izintela ngaphandle kwalezi CIT, PIT, VAT kanye ne-PAYE.  Ifomu lesikhalazo okumele lisetshenziswe libizwa nge-Notice of Appeal (ADR2 form), okumele lithunyelwe:

* Egatsheni lakwaSARS eliseduze (Cofa lapha ukubeka usuku lokuvakashela egatsheni); noma
* nge-imeyili kuleli kheli [contactus@sars.gov.za](mailto:contactus@sars.gov.za)

Ifomu i-ADR2 alithunyelwa ngokusebenzisa i-eFiling kanti futhi lizokwemukelwa kulezi zintela ezingatholakali ku-elekthronikhi.

**Uma isicelo sokudlulisa icala usithumela sekudlule isikhathi:**

Lapho isicelo sokudlulisa icala 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 uzoqhubeka ubheke izizathu zokudlulisa icala bese wazisa umkhokhintela ngokufanele.
* Lapho isicelo sokudlulisa icala esidlulelwe isikhathi singemukelwa, angeke zibhekwe nokubhekwa izizathu zokudlulisa icala, umkhokhintela uzokwaziswa ngokufanele usengaqhubeka afake isicelo sokuphikisa leso sinqumo.

Asikho isicelo sokudlulisa icala esizovunyelwa uma izinsuku sezedlule kwezingama-75 zokusebenza (okuyizinsuku ezingama-30 zokuqala zihlanganiswe nomkhawulo obekiwe wezinsuku zokwelula ezingama-45) emva kosuku lwesinumo sokungasivumi isicelo sokuphikisa.

**Izizathu zokudlulisa icala:**

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

* Kulezi zizathu zokuphikisa ezibalulwe efomini lokuphikisa, yiziphi ezifakelwa isicelo sokudlulisa icala.
* Izizathu zokudlulisa icala ngokuphikisa izizathu zesinqumo sikaSARS sokungavumelani nokuphikisa njengoba kubekiwe kusaziso salokhu okungavunyelwa okungukuthi kungani umkhokhintela angavumelani nesinqumo esithathwe uSARS.
* Umkhokhintela kumele athumele wonke amadokhumenti esekelayo ukuze asekele izizathu zokufaka isicelo sokudlulisa icala.
* Nasiphi isizathu esisha umkhokhintela afaka ngaso isicelo sokudlulisa icala, okungase kube ukuthi asisona esinye sezizathu ezibangela isiphikiso esisha ngengxenye noma ngenani lokuhlolwa okukhalazelwayo okungaphikiswa.

**Enye indlela yokuxazulula isikhalazo:**

Ngokuvumelana, uSARS nomkhokhintela ofaka isicelo sokudlulisa icala bangazama ukuxazulula udaba ngokusebenzisa Enye Indlela Yokuxazulula Izikhalazo eyaziwa nge-Dispute Resolution (ADR) ngaphansi kwezinqubo ezibekiwe emithethweni.  Le nqubo yakha uhlaka olukwaziyo ukuhlola luhlolisise ukuthi yiziphi izikhalazo ezingaxazululeka noma okungafinyelelwa esivumelwaneni kuzo. Inqubo ye-ADR ayilandeli imithetho ebekiwe ngokuphelele futhi ayimbi eqolo kunenqubo yasenkantolo kanti futhi inika ithuba lokuba izikhalazo zixazululwe esikhathini esifishane. Phezu kwalokho, yakha indlela eyongayo yokuxazulula izikhalazo.

Umkhokhintela kumele aveze kuSaziso Sokudlulisa Icala ukuthi uyafisa noma cha ukusebenzisa ezinye izinqubo zokuxazulula, uma kwenzeka lezi zinqubo zitholakala.  USARS ungase wazise umkhokhintela ngokufanele, uma wenelisekile ukuthi udaba luyifanele i-ADR nokuthi lolu daba lungaxazululeka kusetshenziswa le nqubo. Ezinsukwini ezingama-30 zokusebenza umkhokhintela ethole lesi saziso kumele azise uSARS ukuthi uyavuma noma cha ukuba kulandelwe inqubo ye-ADR.

Uma kwenzeka izinubo ze-ADR zinqnyulwa singatholakalanga isixazululo, umkhokhintela kumele ezinsukwini ezingama-20 acele umabhalane woMkhandlu weNtela ukuba abeke usuku lapho udaba lwakhe luzoqulwa sekulandelwa yonke imithethonqubo ebekiwe.

**UMkhandlu weNtela:**

Umkhandlu wentela usungulwe ngaphansi koMthetho wokuPhathwa kweNtela Nombolo 28 wezi-2011 (i-TAA) kanti unommeli omkhulu noma ummeli njengosihlalo. Lo mmeli omkhulu noma ummeli uqokwa kubammeli abafanelekayo eqokwa uNgqongqoshe weziMali ebonisane noMengameli-wamaJaji woPhiko olufanele lwesiFundazwe.   
  
Umkhandlu wentela uphethe unobhala womkhandlu wentela, oyisisebenzi sakwaSARS eHhovisi Elisegatsheni lakwaSARS elisuke linesibopho sokuphathwa komkhandlu wentela kuleyo ndawo kanti futhi sisebenza njengomuntu obiza umkhndlu lowo ukuba uhlangane.  
  
Isicelo sokudlulisa icala mayelana nokuhlola kumele siqale silalelwe umkhandlu wentela, uma —

* intela okuphikiswana ngayo ingevile enanini elibekwe uNgqongqoshe kusaziso somphakathi – okumanje liku- R1 000 000
* Isisebenzi sakwaSARS esiphethe kanye nomkhokhintela bevumelana, kanti ekwenzeni isinqumo esinjalo isisebenzi kumele sibheke ukuthi izizathu zesikhalazo noma imigomo yezomthetho ehambisana nokudluliswa kwecala kumele ngabe lulalelwa yiNkantolo yentela; nokuthi
* • Izinqubo ze-ADR zinqanyuliwe kanti futhi umkhokhintela ufake isicelo kumabhalane ukuba udaba luyiswe phambi koMkhandlu weNtela zingakadluli izinsuku ezingama-20,

**Inkantolo yeNtela:**

Inkantolo yentela ayinawo amandla afana naweNkantolo Ephakeme kodwa iyisigungu esisungulwe ngomthetho onamandla abekwe kuso wumthetho. Inkantolo yentela ingabhekana nalawa macala:

* Ukudluliswa kwecala lentela ngaphansi kwesigaba 107 se-TAA;
* isinqumo sesikhashana esihambisana nokudluliswa kwecala lentela;
* Isicelo odabeni okumayelana nezinqubo elihambisana nesikhalazo ngaphansi kweSahluko 9 se-TAA njengoba kuhlinzekelwe emithethweni yesikhalazo i-Dispute Rules; kanye
* uSihlalo woMkhandlu weNtela ngaphambi noma ngesikhathi kuqulwa icala, ebheka izizathu zesikhalazo noma imigomo yezomthetho ezihambisana nokudluliswa kwecala ekholelwa ukuthi ukudluliswa kwecala kumele kulalelwe yiNkantolo yeNtela esikhundleni sokuthi silalelwe uMkhandlu weNtela.

Inkantolo yentela ibandakanya lokhu:

* Ijaji noma ijaji eliyibamba leNkantolo Ephakeme, ongumongameli wenkantolo yentela futhi okhethwe uMongameli-wamaJaji endaweni lapho inkantolo yentela ekhona;
* Umhlolimabhuku okhethwe kumalungu akhethwe ngaphansi kwesigaba 120 se-TAA;
* Ummeleli womphakathi wamabhizinisi okhethwe kumalungu akhethwe ngaphansi kwesigaba 120 se-TAA.

**Yini engingayilindela kwaSARS lapho ngifaka isicelo sokudlulisa icala?**

Isicelo sokudlulisa icala singaxazululeka ngokwenza lokhu:

* Ngokusebenzisa Enye Indlela Yokuxazulula Izikhalazo (ADR) egatsheni lakwaSARS noma esigabeni eHhovisi Eliyinhloko lakwaSARS;
* Umkhandlu wentela (olawulwa ezingeni legatsha lwakwaSARS); kanye/noma
* Inkantolo yentela (elawulwa ezingeni leHhovisi Eliyinhloko lakwaSARS).

USARS uzimisele:

* Ukubheka ukuthi udaba luyifanele yini inqubo ye-ADR ezinsukwini ezingama-30 zokusebenza ukusukela ngosuku okwemukelwa ngalo isicelo.

**Yini engingayilindela emva kokuphothulwa kokudluliswa kwecala?**

USARS uzimisele:

* ADR:
  + Kumele iphothule izinqubo ze-ADR ezinsukwini ezingama-90 zokusebenza ngaphandle uma kuvunyelwene ngokunye;
  + Lapho kuvunyelwana noma kuphothuwa ukubonisana, kumele ikhiphe ukuhlola okukhombisa lokho ezinsukwini ezingama-45 ozokusebenza, emva kosuku lokusayindwa kokugcina kwaleso sivumelwano.
* Umkhandlu weNtela:
  + USihlalo kumele akhiphe isinqumo esithathwe umkhandlu wentela ezinsukwini ezingama-60 emva kokuphothulwa kokulalelwa kwecala
  + Umabhalane kumele athumele ikhophi yesinqumo nhlangothi zombili ezinsukwini eziyi-10 sitholakele isinqumo
  + Ikhipha ukuhlola okukhombisa isinqumo somkhandlu wentela ezinsukwini ezingama-45 emva kokuthola isinqumo esivela emkhandlwini wentela.