**Isicelo sokusulwa kwesikweletu senhlawulo yokusingathwa kokungathobeli**

**Iyini inhlawulo yokusingatha?**

Inhlawulo yokusingathwa (Admin. Penalty) yinhlawulo ehlawuliswa ngaphansi kweSigaba 210 soMthetho wokuPhathwa kweNtela (i-TAA). UMthetho ubeke izinhlobo ezehlukene zokungathobeli ezinezinhlawulo zokusingatha ezingaguquki.

Okwamanje inhlawulo ibizwa ngokungathumeli amafomu entela okungaba awabantu siqu kanye nezinkampani.

* Kubantu ngamunye inhlawulo izobizwa lapho umkhokhintela ehlulekile ukuthumela ifomu lentela ngesikhathi futhi lapho kudingeka ukuthi enze njalo ngaphansi koMthetho wentela yengeniso ngeminyaka yokuhlola eqala mhla noma emva komhla lu-1 kuNdasa 2006 lapho lowo muntu enamafomu entela amabili noma ngaphezulu asilele kuleyo minyaka yokuhlola; kanye
* Ezinkampanini inhlawulo izobizwa lapho inkampani ihlulekile ukubuyisa amafomu entela njengokwesidingo soMthetho weNtela yengeniso ngeminyaka yokuhlola ngonyaka ophele kowezi-2009 kanjalo neminyaka elandela lapho, lapho abakwaSARS bekhiphe khona incwadi ekukhumbuzayo yokugcina ikhuluma ngesaziso somphakathi futhi idinga ukuba kuthunyelwe amafomu entela yengeniso asilele, inkampani yehlulekile ukuthumela amafomu okubuyisa intela ezinsukwini ezingama-21 zokusebenza emva kokuthola incwadi ekukhumbuzayo yokugcina.

Abakhokhintela abangawathumeli amafomu abo entela bazohlawuliswa le nhlawulo yokusingatha okumele ikhokhwe kwaSARS.

**Isungqangi:** Noma ngabe uyavumelana noma uyaphikisana nenhlawulo yokusingatha uyalulekwa ukuba uwathumele amafomu entela asilele ukuze ugweme ezinye izinhlawulo zokusingatha. Inhlawulo izokwanda njalo ngenyanga inqobo nje uma i(ama)fomu entela engakathunyelwa kuze kube yizinyanga ezingama-35.

Inani lenhlawulo yokuhluleka ukuthumela amafomu entela lifaka phakathi amanani angaguquki ezinhlawulo kuya ngokwengenisomali eliyidonselwantela lomkhokhintela kanti ingasukela ku-R250 ize ifinyelele ku-R16 000 ngenyanga inyanga ngayinye uma ukungathobeli kusaqhubeka.

Izinhlawulo zokusingatha zidlulela kwenye inyanga uma umkhokhintela eqhubeka nokungathobeli, kuze kufinyelele ezinyangeni ezingama-35. Inhlawulo ngayinye edlulela kwenye inyanga izoba nenombolo ehlukile yethransekushini.

Qaphela: Isitatimende se-Akhawunti yeziNhlawulo (APSA) angeke sisathunyelwa nesaziso senhlawulo yokubuyekezwa. Umkhokhintela angacela i-APSA:

* [Ngokusebenzisa i-eFiling kulabo ababhalisile ku-eFiling](http://www.sarsefiling.co.za/)
* Ngokushayela i-SARS Contact Centre kule nombolo 0800 00 SARS (7277)
* Egatsheni lakwaSARS eliseduze nawe (cofa lapha ukuze ubeke usuku lokuvakashela egatsheni)

**Zibizwa nini izinhlawulo?**

Izinhlawulo zingabizwa ngenxa yokungathobeli izibophezelo zentela ngaphansi koMthetho wentela; noma uma zisohlwini lweSaziso Somphakathi esikhishwa uKhomishana wakwaSARS.

Amanani angaguquki ahlawuliswa emafomini asilele entela kanye/noma uma umuntu ehlulekile ukudalula ulwazi ngokohlelo olubikekayo ‘reportable arrangement’.  Inhlawulo ngokwephesenti izohlawuliswa lapho inkokhelo ifike emva kwesikhathi.

Ukugwema ukuba inkokhelo ifike emva kwesikhathi inkokhelo kumele ifike ku-akhawunti yasebhange lakwaSARS mhla noma ngaphambi kosuku olungumnqamulajuqu.

USARS inkokhelo uzoyibona njengeyenziwa uma isifike ku-akhawunti yebhange lakwaSARS:

* Nayiphi inkokhelo efike ku-akhawunti yebhange lakwaSARS emva kosuku olungumnqamulajuqu izothathwa njengenkokhelo eyenziwe emva kwesikhathi.
* Abakhokhintela kumele baqinisekise ukuthi inkokhelo yenziwa ngaphambi kosuku olungumnqamulajuqu emabhange asetshenzisiwe ukuqinisekisa ukuthi izimali zizovela ngesikhathi ku-akhawunti yebhange lakwaSARS.
* Uma ngabe usuku olungumnqamulajuqu lwenkokhelo lungoMgqibelo, ngeSonto noma ngeholide kusho ukuthi inkokhelo kumele ifike ngoLwesihlanu noma ngosuku olungaphambi kwalolo oluyiholide.

**Kwenzekani uma ngingavumelani neNhlawulo?**

Ifomu lesicelo sokuSulwa kwesiKweletu [Request for Remission (RFR](https://www.sars.gov.za/individuals/what-if-i-do-not-agree/request-for-remission-of-administrative-non-compliance-penalty/) (RFR) lingathunyelwa lapho umkhokhintela ephikisana nenhlawulo ayihlawuliswayo ngenxa yokungathobeli. Isicelo sokuSulwa kwesiKweletu singathunyelwa kwaSARS ngefomu elibekiwe noma sibhalwe, kanti kumele sifake lokhu:

* Incazelo yezimo ezivimbele umuntu ukuba athobele isibophezele anaso;
* Isikhathi ngasinye kanye nenani; kanye
* namadokhumenti esekelayo kanjalo nolwazi oludingwa uSARS.

Uma Isicelo sokuSulwa kwesiKweletu singamukelwa noma kwemukelwe ingxenye yaso, usengasiphikisa isinqumo esenziwe abakwaSARS uphinde ufake isicelo sokudlulisa icala uma ungavumelani nomphumela wenqubo yokuphikisa. Sicela uqaphele ukuthi angeke ukwazi ukusebenzisa inqubo yokuphikisa ngaphambi kokuba kubhekwe i-RFR ethunyelwe. Lapho abakwaSARS bebheka i-RFR/ukuphikisa/ukudluliswa kwecala, bangakuvumela ukuba ukhokhe ingxenye okusho ukuthi ungakwazi ukukhokhela amanye amathransekushini angakhokhelwa.

**Ngingakwazi ukucela ukuba inhlawulo kanye/noma nenzalo kusulwe?**

Isicelo sokuSulwa kwesiKweletu singathunyelwa kwaSARS sibhalwe, kanti kumele sifake lokhu:

* Incazelo yezimo ezivimbele umuntu ukuba athobele isibophezele anaso;
* Isikhathi ngasinye kanye nenani; kanye
* namadokhumenti esekelayo kanjalo nolwazi oludingwa uSARS.

**Ngingasithumela kanjani Isicelo sokuSulwa kwesiKweletu seNhlawulo?**

Isicelo sokuSulwa kwesiKweletu seNhlawulo singathunyelwa kuphela ngokusebenzisa imigudu emibili kuphela:

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

Ngaphansi kwezimo ezithile ezibalulwe ngenhla lapho ifomu lesicelo esibhaliwe singemukeleka sithuyelwe kuleli kheli contactus@sars.gov.za noma pcc@sars.gov.za.

**Isungangi: Uma ucela ukusulelwa isikweletu senhlawulo ngokukhokha emva kwesikhathini VAT, PAYE, SDL, UIF kanye nentela yesikhashana, kumele usebenzise lawa makhodi emithombo elandelayo: 9996 – Inhlawulo.**

**Ngiyikhokhela kanjani inhlawulo noma Inzalo?**

Ungakhokha usebenzisa enye yale migudu ekhona yokukhokha. Sicela uqaphele:

* Uma ungeke ukwazi ukukhokha 'ngokuphelele' ngesikhathi esisodwa ungakwazi ukwenza izinhlelo zokuhlehliswa kwesikweletu nabakwaSARS.

**Kungenzekani uma ngingayikhokhi inhlawulo noma Inzalo?**

AbakwaSARS baqoka i-ejenti (njengomqashi wakho) ukuba iqoqe leyo mali egameni labo.

**Ithini imibandela yokusulwa kwesikweletu senhlawulo?**

Izinhlawulo zingasulwa ngaphansi kwemibandela ethile futhi kube amanani angafani.

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| --- |
| **ISIGAMEKO ESINCANE NOMA SOKUQALA SOKUNGATHOBELI** |
| **Abangakwazi ukusulelwa isikweletu** | **Imibandela yokusulwa kwesikweletu** | **Uma izidingo zifeziwe** |
| Amanani angaguquki ezinhlawulo | ·        Isigameko sokuqala sokungathobeli; NOMA ·        Uma isikhathi sokungathobeli singaphansi kwezinsuku ezingaphansi kwezinhlanu zokusebenza ·        Izidingo ezingaphezulu uma lezi ezimbili ezingenhla zifeziwe: o    Kunezizathu ezinqala zokungathobeli; FUTHI o    Ukungathobeli kulolo daba sekulungisiwe.   | Kungasulwa kufinyele ku-R2000   |
| Izinhlelo ezibikwayo   | Kungasulwa kufinyelele ku-R100,000   |  |
| Ukubizwa kwezinhlawulo ngokwamaphesenti   | ·        Isigameko sokuqala sokungathobeli; NOMA ·       Kubandakanya inani lenhlawulo elingaphansi kuka-R2000; FUTHI ·        Kukhona izizathu ezinqala zokungathobeli; FUTHI ·        udaba lokungathobeli selulungisiwe (imali yokuqala esilele yesikhathi esithile isikhokhiwe) | Zonke izinhlawulo zingangakhokhiswa |
| **EZIMWENI EZIKHETHEKILE** |  |  |
| **Abangakwazi ukusulelwa isikweletu** | **Izibonelo** | **Uma izidingo zifeziwe** |
| Inhlekelele eyenziwe ngumuntu noma yimvelo | ·       Ukweba/ukudunwa kwemoto ·       Okuthile kwemvelo (isib. umlilo/izikhukhula); njll.   | Yonke inhlawulo noma ingxenye yayo. |
| Ukuphazamiseka kokusebenza ngenxa yezidubedube   | ·        Iziteleka ·        Isithunywa/umkhokhintela akakwazanga ukuletha inkokhelo ngenxa yeziteleka/izidubedube; njll. ·        Ibhange libe nenkinga kwezobuchwepheshe ngalelo langa - ibhange kumele lihlinzeke umkhokhintela ngencwadi eqinisekisa ukuthi baba nenkinga kwezobuchwepheshe   |  |
| Ukugula noma ingozi    | ·        Ukulaliswa esibhedlela komnikazi webhizinisi noma ommelele ibhizinisi ·       Umuntu obhekene nezindaba zentela wayegula kakhulu futhi uyena kuphela osebenza ngazo ·        Ukushaywa uhlangothi, ukufa; njll |  |
| Ingcindezi enkulu emphefumelweni noma engqondweni   | ·        Ukulaliswa esibhedlela komnikazi webhizinisi noma ummeleli webhizinisi ·       Ukukhubazeka emzimbeni ukugula ngengqondo; njll |  |
| Isenzo esenziwe abakwaSARS (kube nephutha ehhovisi) | ·        Iphutha ekufakweni kwemininingwane ·        Ukubambezeleka enqubeni ·        Ukuhlinzekwa kolwazi olungelona iqiniso kushicilelo olusemthethweni olukhishwe abakwaSARS ·        Ukulibaziseka ekuhlinzekeni ngolwazi kunoma ubani ·        Ukuhluleka kukaSARS ukuhlinzeka ngesikhathi esanele ngempendulo esicelweni solwazi okwenziwe uSARS.   |  |
| Izinkinga ezinkulu zezimali | ·        Uma kungumuntu, ukungabi nezidingo eziyisisekelo zokuphila; noma ·        Uma kuyibhizinisi, ingozi yokuthi uma kungaqhubeka ibhizinisi ukuqhubeka kokusebenza kwalo kanye nezisebenzi zalo zizoba sengozini.   |  |
| Naziphi ezinye izimo ezibucayi ngokufanayo |   |  |
| **ISILINGANISO ESINGAPHANSI KWESIFANELE SENGENISO EYIDONSWANTELO YENTELA YESIKHASHANA** |  |  |
| **Abangakwazi ukusulelwa isikweletu** | **Imibandela yokusulwa kwesikweletu** | **Uma izidingo zifeziwe** |
| Uthumele ifomu lokubuyisa intela yesikhashana | Ungazange ulinganise ngaphansi kokufanele ngenhloso noma ngenxa yobudedengu | Kusulwe sonke isikweletu senhlawulo noma ingxenye yaso |
| Ungazange uthumele ifomu lentela yesikhashana | Ungazange uhlose ukugwema noma ukukwenza ngesinye isikhathi | Kusulwe sonke isikweletu senhlawulo noma ingxenye yaso |

**Ukwethulwa kwezinhlawulo ze-PAYE**

Inhlawulo yokuthumela amafomu okuhlanganiswa ePay-As-You-Earn (PAYE) emva kwesikhathi kwethulwa okokuqala kulo nyaka. Kodwa-ke, sisazama ukuphucula inqubo yokuxazulula izingxabano ukuze le nhlawulo izokwazi ukuphikiswa izimele enhlawulweni yenkokhelo edlulelwe yisikhathi ye-PAYE.

Uma kwenzeka kuba ukuthi uthola enye inhlawulo ye-PAYE yesikhathi esifanayo sentela, angeke okwamanje ukwazi ukufaka isicelo sokuxolelwa noma ukufaka isiphikiso ngaleyo nhlawulo eyengeziwe ku-eFiling uma isicelo sakho sokuxolelwa noma udaba lwakho seluphothuliwe.

Impucuko esiyenza enqubweni yokuxazulula izingxabano sizoyiphothula maduze, kodwa uma kwenzeka ufisa ukufaka isicelo sokuxolelwa noma isikhalazo mayelana nale nhlawulo eyengeziwe, uSARS njengenqubo yesikhashana uzosemukela isicelo sokuxolelwa noma amafomu ADR1/ADR2  mayelana nenhlawulo eyengeziwe ye-PAYE.

Ukuze usebenzise inqubo yesikhashana ukuthumela isicelo sokuxolelwa, iSaziso Sesiphikiso noma iSaziso sokudlulisa icala, sicela ulandele lezi zinyathelo ezilandelayo:

Isinyathelo 1

Bheka ku-eFiling ukuthi ngabe inani lenhlawulo ofisa ukuyifakela isicelo sokuxolelwa, isiphikiso noma isicelo sokudlulisa icala sivaliwe ngempela yini ukuthi usithumele.  Uma i-eFiling ikuvimba ungaqhubeka uye kuSinyathelo 2.

Isinyathelo 2

Bhala amagama athi Request for Remission, futhi uqinisekise ukuthi uyazifaka nezizathu zesicelo sakho kanjalo nesikhathi sohlelomabhuku se-PAYE noma izinombolo zamathransekushini ezinhlawulo ozitholile noma ngezikhathi ze-EMP201.  Ngaphambi kokuthi wenze konke lokhu sicela uqinisekise ukuthi uyaziqonda izidingo ngokomthethonqubo.

Uma ususithumele isicelo sokusulelwa isikweletu kodwa ungakaneliseki ngomphumela sicela usebenzise ifomu i-ADR1 uma ufisa ukufaka isiphikiso. Uma ususifakile isicelo sesiphikiso sase singavunyelwa leso sicelo, kube ngukuthi ufisa ukudlulisa icala, sicela usebenzise ifomu ADR2.  Amafomu ADR1 ne ADR2 ungawadawuniloda lapha <https://www.sars.gov.za/find-a-form/> .

Isinyathelo 3

Thumela isicelo sokuxolelwa, ADR1 noma ADR2 kuleli kheli contactus@sars.gov.za  noma pcc@sars.gov.za . Uzothola inombolo yecala okumele uyisebenzise uma uxhumana noSARS ngalolu daba.

Isinyathelo 4

Uma sesisibhekile isicelo sakho sokuxolelwa, sesiphikiso noma sokudlulisa icala, uSARS uzokwazisa ngokukubhalela incwadi ibhekiswe emgudwini wokuxhumana okhethwa nguwe.