

UPhiko Lwemalingeniso Eqoqwayo
LwaseNingizimu Afrika

UMqulu Wemigomo Yezinsizakalo



SARS

South African Revenue Service



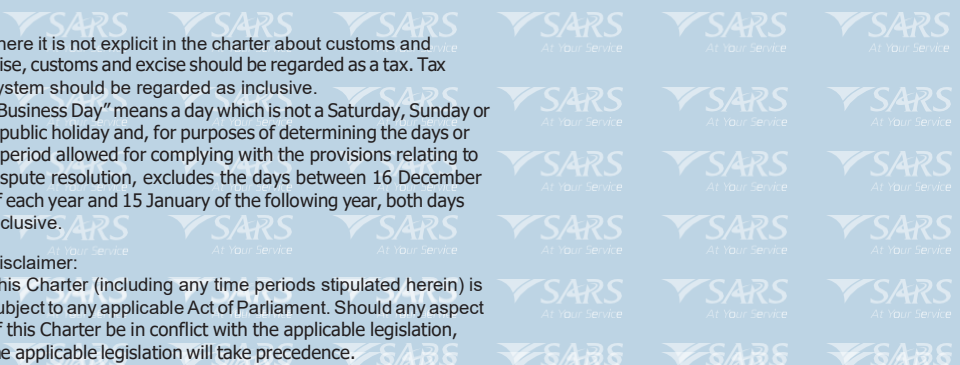
Azinikele kukho uSARS, Amalungelo, Izibophezelo kanye Nemigomo yamazinga Osizo Lwakho

*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 inclusive.

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Isandulelo

USARS UMYALELO WAWO UWUSUSELA EMTHETHWENI WAKWASARS (Nombolo 34 wezi- 1997)

Ukuhlinzekela ukuphathwa okuhle nangempumelelo kohlelo lwaseNingizimu Afrika lokuqoqa imali eqoqwayo.

- Ukuqoqa yonke imali okumele iqoqwe
- Ukuqinisekisa ukuthobela okukhulu ezindabeni zentela, nemithetho-nqubo yokulawulwa kwempahla emngceleni kanye nezintelo
- Ukuhlinzeka usizo lokulawulwa kwempahla emngceleni ukuze sikhulise imali eqoqwayo, ukuvikelwa kwemingcele kanye nokuxhumanisa uhwebo olusemthethweni

USARS ubuswa umthetho-nqubo kanti futhi uphethe umthetho-nqubo, okubandakanya, kodwa okungapheleli kulokhu:

- UMthethosisekelo waseNingizimu Afrika, uMthetho 108, 1996
- UMthetho Wokuphathwa Kwezimali Zikahulumeni 1 wezi-1999
- UMthetho Wentela Yemalingenisiso, 1962
- UMthetho Wokulawula Impahla Emngceleni neNtela, 1964
- UMthetho weNtela Yentengo, 1991,
- UMthetho Wokuphathwa Kwentela, 2011
- UMthetho Wokukhuthaza Ukutholakala Kolwazi 2, 2000
- UMthetho Wokukhuthaza Ubulungiswa Kwezokuphatha 3, 2000
- UMthetho Wokuvikela Ulwazi Lomuntu 4, 2013

USARS ukhona ukuze wenze **UMSEBENZI NGOKOBIZO** wokwenza uhulumeni akwazi ukwakha umbuso okhonayo okhuthaza ukukhula komnotho okuzinzile nentuthuko kunhlalakahle okusebenzela inhlalakahle yabo bonke abantu baseNingizimu Afrika.

Umbono wethu ukuba uSARS onobuhlakani (smart), wesimanje onesithunzi esingangabazeki, esethenjwayo futhi oyisibonelo esihle.

Silangazelela lokhu okuhloswe **ngamasu** okwakha uhlelo lwentela oluncike ekuthobeleni ngokuzithandela, kuthi nalapho kufanele, siphoqebele ukusetshenziswa ngendlela enengqondo nangokuzimisela.

Ukweseka umhlahlandlela walapho siya khona **sineziMpokophelo** eziyisishiyagalolunye

- Ukuhlinzeka ngengcaciso nesiqinisekiso ngezibophezelo zentela
- Ukwenza kube lula ukuthi abakhokhintela nabahwebi bathobele futhi bagcine izibopho zabo
- Ukwenza kube nzima futhi kumbe eqolo kulabo bakhokhintela nabahwebi abangathobeli
- Ukuba nezisebenzi ezisebenza ngokukhulu ukuzimisela, ezehlukile, ezinogqozi, nezibandakanyekayo
- Ukwandisa ukusebenza kwemininingo ukuze kuthuthuke isithunzi, sazi ukuthi kwenzakalani futhi sibe nemiphumela engcono
- Ukwenza izinhlelo zethu kube ezesimanje ukuze sihlinzeke ngosizo lwedijithali nolwenziwe ngcono
- Ukukhuthaza ukusetshenziswa kangcono kwezinsiza ukuze sithole imiphumela esezingeni eliphezulu futhi sisebenze kahle kakhulu
- Sisebenzisane futhi sisebenze nababambiqhaza ukuze sithuthukise uhlelokusebenza lwentela
- Ukwenza umphakathi usethembe futhi ube nokusethemba ohlelweni lokuphathwa kwentela

Lokhu okumele **kwenziwe ngokuthobela** kwaSARS kuthi sikholwa ukuthi abakhokhintela abaningi bathembekile futhi bafuna ukugcina izibophezelo zabo ngokuthi kungabikhona okuningi okumele bakwenze futhi kungadli kakhulu ephaketheni labo.

Ukwenziwa komsebenzi abakwaSARS kuthuthukiswa ukwenza le migomo elandelayo yakwaSARS:

- Ukunganyakaziseki kubumfihlo bomkhokhintela
- Isithunzi, ubungweti emsebenzini nobulungiswa okungangabazeki
- Ukusebenzela umphakathi ngendlela eyisibonelo
- Ukuqonda okungenakuphikwa kwemininingo nobufakazi

Sikhuthaza amakhasimende ethu ukuba asebenzise ithuba lokusebenzisa imigudu yohlelo xhumano kwezobuchwepheshe yakwaSARS (efana ne-eFiling, MobiApp, njll.), i-SARS Contact Centre, amagatsha akwaSARS (ngokubeka usuku lokuvakasha), kanye nomahamba nendlwana ama-Mobile Tax Units (MTUs).

Ukuze sihlinzeke ngengcaciso, siqwashise futhi senze kube lula kubakhokhintela ukuba bathobele, izincwajana namabhukwana okulula ukukulandela kuyatholakala emagatsheni ethu nakusizindalwazi sakwaSARS ku www.sars.gov.za.

Amalungelo nezibopho zomkhokhintela

UNELUNGELO lalokhu:	UNESIBOPHO salokhu:
<ul style="list-style-type: none"> • Ingcaciso nesiqinisekiso (ukwaziswa) ngezibopho zakho kwaSARS 	<ul style="list-style-type: none"> • Ukukhuluma kusenesikhathi, ukubhalisa nokuthobela ngesikhathi izibopho zakho ngokomthetho
<ul style="list-style-type: none"> • Usizo oluhamba phambili, noma ngabe uxhumana ngayiphi indlela noSARS 	<ul style="list-style-type: none"> • Sokubambisana nathi ngokuphelele futhi usinike ulwazi oluyilo, oluyiqiniso ngokuxhumana nathi kahle nangesikhathi ngokusebenzisa imigudu efanele
<ul style="list-style-type: none"> • Ukulalelwa, ufake isikhalazo futhi ufake icala okuzosonjululwa ngesikhathi 	<ul style="list-style-type: none"> • Ukuhlinzeka ngawo wonke amadokhumenti esekelayo kanjalo nolwazi ngesikhathi esibekiwe, njengoba eceliwe
<ul style="list-style-type: none"> • Ukuphathwa ngaphandle kokwesaba, ukwenzelelwa, noma ukubandluluwa ngabakwaSARS ngendlela enobumfihlo, ngokohlaka lwemithetho-nqubo efanele 	<ul style="list-style-type: none"> • Ukwenza ngokwethembeka nokuhlonipha uhlelo lwentela • Ukulekelela ekunqandeni ukungathobeli ngokubika inkohlalakalo yentela nokungathobeli imithetho-nqubo yentela
<ul style="list-style-type: none"> • Ukumelelwa ungcweti emsebenzini awenzayo 	<ul style="list-style-type: none"> • Ukwamukela izibophezelo zakho nomthwalo wakho kuzo zonke izindaba zakho zentela
<ul style="list-style-type: none"> • Ukuhlonishwa yizo zonke izisebenzi zakwaSARS 	<ul style="list-style-type: none"> • Ukuhlonipha umsebenzi owenziwa yizo zonke izisebenzi zakwaSARS



1. Ukuxhumana nabakhokhintela

Ekulweleni ukufinyelela kumbono wethu wokuba uSARS onobuhlakani (smart) futhi wesimanje, sinemigudu eminingi ekuhlinzeka ngesisombululo sokuqala emibuzweni. Lokhu kubandakanya:

- Imigudu yohleloxhumano ngobuchwepheshe, olutholakala noma ingasiphi isikhathi, emini noma ebusuku. Sikhuthaza abakhokhintela, abahwebi kanye nezisebenzi zentela ukuba bayisebenzise le migudu yedijithali yohleloxhumano lwezobuchwepheshe;
- Ukuvakashela ihhovisi - kudingeka ubeke usuku lokuvakashela ngaphambi kokuya khona;
- Izingcingo ezingenayo esikhungweni sethu sokuxhumana;
- Izindawo ezithile zokuzisiza (self-help desks)

Ekuhambeni kwesikhathi sifisa ukunyusa ukuxhumana nokubandakanya abakhokhintela nathi ngokusebenzisa imigudu yedijithali ukuze siqinisekise izisombululo ezisheshayo, kuzokwehlisa ukuxhumana ngokuhlangana nathi siqu.

*Ukutholakala kwemigudu yethu kubhaliwe kusizindalwazi sakwaSARS nasemagatsheni.

Sizovama ukwenza izinhlobo kumakhasimende, izingxenye ezithile kanye nombono womphakathi ukuze sithuthukise usizo esilunika amakhasimende.

Esikuphokophele ekuhlinzeka usizo oluhamba phambili, ngesikhathi olungenazihibe nokungenawo umsebenzi omkhulu, kanti futhi sizinikele emazingeni okusebenza noma osizo abekwe kuMqulu, kanjalo nalawo abekwe oHlelweni Lokusebenza Lonyaka i-Annual Performance Plan.

Ukuzinikela ngokusebenza

{Izikhathi zezinga lokwenza umsebenzi zibalwa kusukela ngosuku okutholakale ngalo wonke amadokhumenti asekelayo ngomgudu oyiwo, kanti azisifaki isikhahi esichithwe kulindwe kuthunyelwe amadokhumenti asekelayo. Ubunkimbinkimbi, njengoba kukhulunywe ngakho ezinqumweni zokuzinikela ezisele, kungase kudinge isikhathi esengeziwe, esilingana nesikhathi nengxenye yezinga lomsebenzi owenziwe (isib. izinga elivamile lokusebenza izinsuku eziyi-10 zokusebenza, okungukuthi isikhathi nengxenye yaso kuyoba izinsuku eziyi-15 zokusebenza).}

Ngokusebenzisa imigudu yedijithali, sizokwenza lokhu:

- Sizinqinisekisa ukuthi ukutholakala / ukusebenza kwezinkundla zedijithali i-eFiling ne-MobiApp kungu-99.9 % wamandla ahleliwe ngenxa yesikhathi sokulungisa esihleliwe.
- Sihlinzeke uLwazi (ChatBot), kolunye usizo, ukucela inombolo yentela, isitatimende se-akhawunti, isimo socwaningo mabhuku kanye nezimali ezibuyayo.
- Sizohlinzeka ngokusebenza kwe-SMS, kolunye usizo, uma ubeka usuku lokuza ehhovisi, imibuzo ngenombolonkomba, imibuzo ngokuthunyelwa kwamafomu eminingwane yentela, ibhalansi ye-akhawunti, isimo sokuqinisekisa sentela kanye nezimali ezibuyayo.
- Sizohlinzeka ngohlelo lokubuzwa ngohleloxhumano lwezobuchwepheshe i-Online Query System ukuze uthumele amadokhumenti asekelayo okumele ahlonzwe ngenombolo yodaba efanele.

Ngokusebenzisa imigudu yokukhuluma namakhasimende ethu, sizokwenza lokhu:

- Sizohlinzeka ngohlelo lwe-eBooking uma ubeka usuku lokuya egatsheni noma uzoxhumana nathi ngohleloxhumano lwezobuchwepheshe, okungaba ngokusebenzisa isizindalwazi sakwaSARS kanye/noma i-SMS.
- Sizinqinisekisa izinsuku zokuvakasha ezenzwe ngeSMS eziyi-8 kweziyi-10 ezinsukwini ezi-3 zokusebenza.
- Sizohlinzeka ngesisombululo sokuqala esingu-90% ku-Contact Centre yethu.
- Sizobona abantu ababeke usuku abayi-9 kwabayi-10 emagatsheni, komahamba nendlwana bentela ama-MTUs kanye nezindawo ezingaphandle ezihlinzekela kuzo usizo emizuzwini engama-30 esikhathini sokulinda. Ukuya kulezi zindawo ngaphandle kokubeka usuku lokuya khona akubaliwe ngaphansi kwalokhu kuzibophezela.
- Sizosombulula ukuxhumana okuyi-8 kokuyi-10 ngokusebenzisa umgudu we-imeyli obekelwe lokho ezinsukwini ezingama-21 zokusebenza emva kokuthola ulwazi oluphelele. Uma sihluleka ukukwenza lokhu, uSARS uzokwazisa izizathu ezenza kube nokubambezeleka.



2. UKUBHALISA

Inqobo uma zonke izidingo zokubhalisa kuhlangezwe nazo, sizosebenza siphothule:

- izicelo zokubhalisa ezenziwe nge-elektroniki (PIT, CIT, VAT, kanye ne-PAYE) ngaso lesi sikhathi uma sithola ulwazi oluphelele futhi uma kungekho nqubo yokuqinisekisa edingekayo. Uma sihluleka ukukwenza lokhu, uSARS uzokwazisa izizathu ezenza kube nokubambezela.
- izicelo eziyi-8 kweziyi-10 ezenziwa ngenqubo engasebenzisi umshini, noma ezidinga ukuthi zibhekiswe, ziqinisekise kanye/noma ziphenywe ezinsukwini ezingama-21 zokusebenza, zanoma yiluphi uhlobo lwentela. Uma sihluleka ukukwenza lokhu, uSARS uzokwazisa izizathu ezenza kube nokubambezela.
- izicelo zokubhalisa eHhovisi Elilawula Impahla Emngceleni eziyi-8 kweziyi-10 ezinsukwini ezi-5 zokusebenza, uma sithole ulwazi oluphelele, nalapho kungadingeki ukuthi kwenziwe uphenyo noma kuboshwe izimpahla. Uma sihluleka ukukwenza lokhu, uSARS uzokwazisa izizathu ezenza kube nokubambezela.
- izicelo zokubhalisa eHhovisi Elilawula Impahla Emngceleni namalayisensi entela yempahla ezinsukwini eziyi-8 kweziyi-10 ezinsukwini ezingama-21 zokusebenza (kungafakwa isikhathi sokudlulisa umhwebi) sokuthunyelwa kolwazi oluphelele, nalapho kungadingeki ukuthi kwenziwe uphenyo kanye/noma kuboshwe izimpahla. Uma sihluleka ukukwenza lokhu, uSARS uzokwazisa izizathu ezenza kube nokubambezela.



3. AMAFOMU EMININGWANE YENTELA

Sizokwenza lokhu:

- Lapho kudingeka khona, sizoxhumana nawe nge-SMS noma nge-imeyli sikukhumbuza ngezinsuku ezingumnqamulajuqu zokuthumela.
- Sizohlinzeka umkhokhintela ngomphumela wokuhlola ngaphansi kwemizuzwana emi-5.



4. UKUDALULA EHHOVISI ELILAWULA IMPAHLA EMNGCELENI

Sizokwenza lokhu:

- Sizosho ukuthi sizitholile izicelo eziyi-9 kweziyi-10 ezinsukwini ezingama-30 zokusebenza emva kokuthola isicelo.
- Lapho kudingeka khona uphenyo, emahoreni angama-48, lapho wonke amadokhument asekelayo aceliwe esetholakele futhi kungekho lwazi olwengeziwe oludingekayo.



5. UKUQINISEKISA

Uma kufanele kwenziwe ukuqinisekisa, sizophothula amaphepha entela noma ukudalula okuyi-7 kokuyi-10 okudinga ukuqinisekiswa ezinsukwini ezingama-21 zokusebenza kusukela ngosuku esithole ngalo amadokhumenti asekelayo agcwaliswe ngokuphelele nangendlela eyiyo, ngaphandle uma uthumela okweminyaka eminingi lapho-ke sizimisele ukukwenza ezinsukwini ezingama-90 zokusebenza, sibe silokhu sixhumana nawe ngenqubekela phambili.



6. UCWANINGOMABHUKU

Uma kungukuthi kumele kwenziwe ucwaningomabhuku, sizokwenza lokhu:

- Sizophothula ukucwaninga amabhuku okuyi-8 kokuyi-10 ezinsukwini ezingama-90 zokusebenza ukusukela ngosuku okutholakale ngalo wonke amadokhumenti asekelayo egcwaliswe ngendlela ephelele futhi eyiyo, ngaphandle uma kukhona ezinye izinhlelo owaziswe ngazo.
- Sizohlinzeka ngembuyisambiko ngenqubekela phambili njengokwesaziso sikahulumeni esifanele.



7. IZIMALI EZIBUYISWAYO

Sizokhokhela abakhokhintela abayi-9 kwabayi-10 izimali zabo ezibuyayo emahoreni angama-72, uma imali okumele ikubuyele ingu-R100 noma ngaphezulu; uma

- imininingwane yakho yasebhange iyiyo;
- ungenaso isikweletu noma amaphepha entela asilele; futhi
- uma kungekho kuhlolwa, kuqinisekisa noma kucwaningwa kwamabhuku okudingekayo noma osekuqaliwe.



8. INKOKHELO

Lapho wenza inkokhelo esemthethweni, usebenzisa inombolonkomba eyiyo ekhishwe uSARS, sizokwenza lokhu:

- Sizokwenza izinkokhelo eziyi-9 kweziyi-10 ezinsukwini ezi-3 zokusebenza lapho sesithole khona isicelo. Uma sihluleka ukukwenza lokhu, uSARS uzokwazisa izizathu esenza kube nokubambezeleka.
- Uma kwenzeka umkhokhintela enza inkokhelo ngephutha, lapho inombolonkomba yenkokhelo ingekho, ingeyiyo noma isike yasebenza, inkokhelo sizoyenza ezinsukwini ezingama-21 zokusebenza emva kokuthola isicelo sokuphinde siyise inkokhelo la kufanele iye khona. Uma sihluleka ukukwenza lokhu, uSARS uzokwazisa izizathu ezenza kube nokubambezeleka.



9. ISIKWELETU

Ukuhlehliswa kwenkokhelo

Lapho ufaka isicelo sokuhlehliswa kwenkokhelo (kungafakwa ukuphoqelelwa komthetho kanye nesikweletu esiphikwayo ngoba lokhu kuvame ukuthatha isikhathi eside), futhi uhlangabezana nazo zonke izidingo ngokomthetho, sizobheka bese sinquma ezicelweni eziyi-8 kweziyi-10 ezisemthethweni ezinsukwini ezingama-21 zokusebenza emva kokwemukelwa kwamadokhumenti asekelayo agcwaliswe ngendlela futhi ayiwo, uma kungekho okunye okumele kwenziwe.

Ukulengiswa kwenkokhelo

Uma ufaka isicelo sokulengisa inkokhelo (i-SOP), futhi uhlangabezana nazo zonke izidingo, sizokwazisa ngesinqumo sethu ezicelweni eziyi-6 kweziyi-10 ezisemthethweni ze-SOP ezinsukwini ezingama-30 zokusebenza emva kokwemukelwa kwamadokhumenti asekelayo agcwaliswe ngendlela futhi ayiwo.

Angeke sithathe naziphi izinyathelo zokugqogqa isikweletu kusukela ngosuku esamukele ngalo isicelo esisemthethweni sokulengiswa kwenkokhelo, kuze kube sezinsukwini eziyi-10 emva kokuba bekwazisile ukuthi basichithile isicelo sakho, noma emva kokuthola isaziso esithi isicelo ebesemukeliswe kuqala sesihoxisiwe. Kusebenza lokhu okungenhla, ngaphandle uma kukholelwa ukuthi kunobungozi bokuhlakazeka noma ukudliwa kwempahla.

Ukukhokha ingxenye yesikweletu i-debt compromise

Uma ufaka isicelo sokukhokha ingxenye yesikweletu futhi uhlangabezana nazo zonke izidingo, sizobheka udaba ngalunye ngokufaneleka kwalo kanye nobungozi obuhambisana nalo, ngokusebenzisa inqubo elandelwayo, ezinsukwini ezingama-90, bese sihlinzeka ngesimo sakamuva sesicelo. Uma kwenzeka kudingeka isikhathi esengeziwe, sizomazisa umkhokhintela.



10. IZINGXABANO NGOKOMTHETHO WOKUPHATHWA KWENTELA

Isicelo sokulungisa

Lapho uqaphela ukuthi kwenzeka iphutha ngenkathi ugcwalisa amaphepha akho eminingwane yntela, inqubo yokucela ukulungisa i-Request for Correction (RFC) ikunika ithuba lokulungisa amaphepha entela/ukudalula okade usukuthumelile.

I-RFC angeke ivunyelwe kulezi zimo ezilandelayo:

Lapho kwaphothulwa khona ucwaningomabhuku noma inqubo yokuqinisekisa, noma ukudalula okubukeziwe kwenziwa umsebenzisi weSARS. Uzodinga ukulinda umphumela lapho ukuze ulandele inqubo yokuphikisa.

Lapho uSARS engavumelani nesicelo sakho, unelungelo lokusebenzisa izinqubo zenye indlela yokusombulula izinkinga (Ukuphikisa, Ukudlulisa icala kanye ne-Alternative Dispute Resolution), ezikhathini ezibekiwe ezisebenzayo kubo bobabili uSARS nomkhokhintela.

Isicelo Sezizathu, Ukuphikisa, Ukudlulisa icala

Ngaphandle uma kuvunyelwene, futhi kungekho zimo ezikhethekile ezingabangela ukwelulwa kwesikhathi esikhathini sokuphendula, sizokwenza lokhu:

- Sizohlizeka ngezizathu emacaleni ayi-9 kwayi-10 ezinsukwini ezingama-45 zokusebenza ukusukela ngosuku okwemukelwa ngalo isicelo.
- Sizokwenza isinqumo ezicelweni eziyi-7 kweziyi-10 zokuphikisa ezinsukwini ezingama-60 zokusebenza kusukela ngosuku okufakwe ngalo isiphikiso.
- Sinqume ukuthi ngabe amacala ayi-7 kwayi-10 ezicelo ze-ADR ayifanele yini inqubo eyaziwa nge-Alternative Dispute Resolution, bese sikwazisa ezinsukwini ezingama-30 zokusebenza ukusukela ngosuku okwemukelwa ngalo isicelo.
- Siphothule izinqubo ze-ADR kwayi-5 kwayi-10 ezinsukwini ezingama-90 kusukela ekuqalisweni kwe-ADR, noma esikhathini esithile eseluliwe ngokuvumelana noSARS.

- Uma uSARS engasemukeli isicelo sokudlulisa icala, noma uma kungekho sivumelwano okufinyelelwe kuso emva kokubanjwa kwezinqubo ze-Alternative Dispute Resolution, umkhokhintela uyakwazi ukunika isaziso ku-Tax Board ukuze kubhekwe udaba lwentela.



11. IZINGXABANO NGOKOMTHETHO OKULAWULA IMPAHLA EMNGCELENI NENTELA

Unalo ilungelo lokungavumelani noSARS nokufaka isicelo sokudluliswa kwecala ngemiphumela yokudalula kanye/noma izinqumo ezichazwe ngokomthetho esikhathini esibekiwe. Uma kunjalo, sizokwenza lokhu:

- Sizokwazisa abayi-8 kwabayi-10 kwabakhalazayo ezinsukwini eziyi-10 zokusebenza emva kokuthola umphumela wesicelo sabo sokudlulisa icala ekomidini lokudlulisa icala ngaphakathi kwaSARS.
- Sizosombulula izicelo zokudlulisa icala eziyi-8 kweziyi-10 ezinsukwini ezingama-60 zokusebenza (ngaphandle kwamacala anzima noma amacala adinga umbono wezomthetho noma wongoti)
- Sinqume ukuthi ngabe amacala ayi-8 kwayi-10 ezicelo ze-ADR ayifanele yini inqubo eyaziwa nge-Alternative Dispute Resolution, bese sikwazisa ezinsukwini ezingama-20 zokusebenza ukusukela ngosuku okwemukelwa ngalo isicelo.
- Siphothule izinqubo ze-ADR kwayi-5 kwayi-10 ezinsukwini ezingama-90 emva kokuhanjiswa kwesaziso kulowo ofake isikhalazo sokuthi udaba lwakhe luyilungele inqubo ye-ADR (ngaphandle uma isikhathi seluliwe).



12. ISIMO SOKUQINISEKISWA KWENTELA

Sizophendula eziyi-9 kweziyi-10 zezimo zokuqinisekisa intela eziphonselwe inselelo ezinsukwini ezi-5 zokusebenza.



13. UHLELO LOKUDALULA NGOKUZITHANDELA I-VOLUNTARY DISCLOSURE

Lapho uSARS udinga ukubheka izicelo zokungena ohlelweni lokudalula ngokuzithandela, sizokwenza lokhu:

- Sizosho ukuthi sizitholile izicelo eziyi-9 kweziyi-10 ezinsukwini ezingama-30 zokusebenza emva kokuthola isicelo.
- Sizophothula izicelo eziyi-8 kweziyi-10 ezinsukwini ezingama-90 zokusebenza, lapho wonke amadokhumenti asekelayo aceliwe esetholakele, ngaphandle uma kuxhunyenwe ngezinye izinhlelo. Uma singakwazi ukuluphothula, uSARS uzokwazisa umkhokhintela isizathu esenza kube nokubambezeleka.



14. UKUHLULEKA UKUHLINZEKA USIZO

USARS wenza konke okusemandleni ukuhlinzeka usizo olusezingeni eliphezulu nokugwema noma ukuqeda ukuhluleka ukuhlinzeka usizo lapho kwenzeka khona. Ekusingatheni amathransekshini amaningi, izicelo nokubandakanywa komkhokhintela, kungenzeka konke kungenzeki ngendlela ezonelisa bonke abathintekayo. Ngakho-ke, uSARS ukholelwa futhi uyavuma ukuthi isikhalazo nje esisodwa sanele kanti kumele sisonjululwe.

Ungasilekelela ngokusitshela ukuthi ucabangani ngosizo lwethu. Lapho kukhona okungahambi kahle, sifuna ukukulungisa lokho, sifunde lapho senze khona iphutha, siqinisekise ukuthi asiliphindi iphutha elifanayo.

Ukuhluleka ukuhlinzeka usizo okukhulu kwanoma yiluphi uhlobo kumele kubikwe kumsebenzeli/kusisebenzi, umphathi womsebenzi kanye/noma umphathi wegatsha / wesikhungo ukuze kutholakale isisombululo esingachemile.

*Amahhovisi akwaSARS ahlinzeka imininingwane yokuxhumana yomphathi onesibopho.

Uma kungelisekile ngomphumela, ungadlulisela udaba lwakho ngalezi zindlela ezingezansi:

Ungefaka isikhalazo siye kwaSARS ngokusebenzisa:

- I-SARS eFiling ku-www.sarsefiling.co.za
- E-SARS Contact Centre kule nombolo 0800 00 7277.
- Ihhovisi Lokuphathwa Kwezikhalazo lakwaSARS kule nombolo 0860 12 12 16
- Igatsha lakwaSARS ngokubeka usuku lokuvakashela khona

Lapho sekufakwe isikhalazo ngosizo kusetshenziswa le mgudu engenhla, futhi isiyitholile inombolo yodaba, sizokwenza lokhu:

- Sizosombulula izikhalazo eziyi-7 kweziyi-10 ezinsukwini ezingama-21 zokusebenza. Uma singakwazi ukuluphothula, uSARS uzokwazisa umkhokhintela izizathu ezenza kube nokubambezeleka.



15. IZIKHALAZO EZIYA EHHOVISI LE-TAX OMBUD

Sizinikele ekusombululeni naziphi izinkinga onazo ngathi, ngokuhlinzeka usizo, ingcaciso, kanye nesiqinisekiso mayelana namalungelo akho okuphatha negunya kanye nezibophezelo zakho njengomkhokhintela noma umhwebi. Lapho lokhu kungaphumeleli, ungacela ukuthi kungenelele iHhovisi le-Tax Ombud. Uma kunjalo, sizokwenza lokhu:

- Sizosombulula izikhalazo ezi-5 kweziyi-10 ezithunyelwe ehhovisi le-Tax Ombud ezinsukwini eziyi-15 zokusebenza.

Isikhalazo esiya ehhovisi le-Tax Ombud singafakwa ngokusebenzisa le migudu elandelayo:

- Isikhungo sezingcingo zamahhala: 0800 662 837
- Ucingo: +27 12 431 9105
- I-imeyili: complaints@taxombud.gov.za



16. UKUBIKA INKOHHLAKALO

16.1 Ngaphandle – whistle blowing

Ungabika nakuphi okusolisayo ngokusebenzisa lo mgudu

ongezansi: <https://secure.sarsefiling.co.za/AdHocCaseSourcing>

USARS uzinikele ekulwisaneni namiphi imisebenzi emayelana nokukhwabanisa intela, kodwa-ke, izindaba zentela ziyimfihlo ngakho-ke akukho mbuyisambiko ezothunyelelwa lowo osivusile ngokweSigaba 68 no-69 soMthetho Wokuphathwa Kwentela.

Kodwa-ke, sizosho ukuthi siwutholile umbiko wesenzo esisolisayo noma icala lokungemthetho okubikwe kithi

16.2 Ngaphakathi

Sizimisele ngokwenza indawo engenayo inkohlakalo kukho konke esikwenzayo noma imisebenzi esiyenzayo. Unelungelo lokubika nasiphi isenzo esiyinkohlakalo (noma izenzo ezisolisayo ukuthi ezenkohlakalo) kithi, kanti sinikhuthaza ukuthi nikwenze lokho, ungakwenza ngokuzifihla noma ngokuziveza. Sinemigudu emibili ebekelwe lokhu, okuyilena:

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

Ucingo: 0800 00 2870

Ulwazi olwengeziwe luyatholakala kusizindalwazi sakwaSARS ku
www.sars.gov.za

Silandele: "@sarstax" kuFacebook, LinkedIn, naku-Twitter.

South African Revenue Service - Service Charter

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