IsiZulu

South African Revenue Service
Service Charter

SARS
South African Revenue Service

Amalungelo Akho, Izibopho kanye nezikhathi ezibekelwe umsebenzi

ESIKWENZAYO

I-South African Revenue Service (SARS) bangabaqoqi bentela yesizwe abagunyaziwe. Basungulwa ngokwesigaba soMthetho i-South African Revenue Service Act 34 of 1997 njengophiko oluzimele kodwa ngokungaphelele. Abakwa-SARS banomthwalo wokuphatha uhlelo lwentela lwaseNingizimu Afrika kanye nosizo lwentela yempahla ephuma kwamanye amazwe.

Kwa-SARS:

Sifisa ukuba nesandla ngqo ekuthuthukisweni komnotho nezenhlalakahle yezwe ngokuqoqa yonke imali okumele ize kuhulumeni.

Sigqugquzela ukuthotshelwa kwemithetho yentela yempahla ephuma kwamanye amazwe nentela yezimpahla ezikhiqizwa kuleli.

Sesekela uMthethosisekelo kanye noMqulu wamaLungelo eNingizimu Afrika, kanjalo nayo yonke imithethonqubo yentela neyentela yempahla ephuma kwamanye amazwe.

Sihlose ukubambisana nabakhokhi bentela, abahwebi kanye nabanye ababambiqhaza ukwakha ukuqonda ukuthi ukukhokha intela kuyadingeka ukuze kuthuthuke izwe lethu.

Silwisana nokukhwabanisa nenkohlakalo – ngaphakathi nangaphandle kwaka-SARS.

Silwela ukuthi sihlale senza kangcono ekuletheni usizo kubakhokhi bentela nakubahwebi.

Siyazibophezela ekuhlinzekeni ngosizo olunobulungiswa, oluqondile noluncike ekwethembaneni nasekuhloniphaneni.

Siyakwazisa ukuphendula, ubulungiswa, ukwethembeka, ubuqotho, inhlonipho, ukuveza obala nokuthembela.

Sinikeza ngezinqubo ezisheshayo nezongayo ezenza kube lula kubakhokhi bentela nabahwebi ukuba bahlangabezane nezibopho zabo.

Sixhumana nabakhokhi bentela, abahwebi kanye nababambiqhaza ngokuxhumana nabo ngezilimi eziningi.

Sifundisa abakhokhi bentela kanye nabahwebi ngezibopho zabo nokuthi yini elindeleke kubo.

Sixhumana nomphakathi ngokushesha, ngenhlonipho nangempumelelo.

Siyazama ukunamathela ezikhathini ezibekiwe zokwenza umsebenzi.

Ukuzihlangula:
"Le-Charter (kubandakanywa naziphi izikhathi ezibekwe lapha) incike kunoma imuphi uMthetho wePhalamende osebenzayo. Uma kungenzeka nayiphi ingxenye yale-Charter ishayisane nomthethonqubo osebenzayo, kuzosebenza lowo mthethonqubo osebenzayo."

Amalungelo Nezibopho Zakho

Kwa-SARS:

Sizokusiza ngokukuhlinzeka

- Ngosizo olunenhlonipho nobuchwepheshe ngaso sonke isikhathi
- Ngezimpendulo ezicacile, eziqondile neziwusizo
- Ngemiyelelo ecacile neqonde ngqo ngezinyathelo okumele uzithathe nokuthi uzithathe nini
- Ngokwazi ukufinyelela kwa-SARS ngokufaka amadokhumenti nge-inthanethi e-Filing, isikhungo sokuxhumana sakwa-SARS, amagatsha akwa-SARS kanye nomahambanendlwana ama-Mobile Tax Units
- Ngamapheshana namabhukwana azichazayo akusizindalwazi sakwa-SARS www.sars.gov.za and in branches

Senza ubulungiswa kuwe

- Ngokuthi silindele ukuthi ukhokhe lokhu okufanele ngokomthetho
- Ngokuphatha bonke abantu ngokulingana
- Ngokuqinisekisa ukuthi wonke umuntu ukhokha okufanele
- Ngokukwazisa uma singeke sikwazi ukugcina isikhathi esibekiwe sokusebenza

Sihlonipha amalungelo akho nobumfihlo ngokoMthethosisekelo

- Ngokugcina izindaba zakho zentela ziyimfihlo
- Ngokukunika izizathu zezinqumo ezithathiwe mayelana nezindaba zakho zentela nezentela yempahla ephuma kwamanye amazwe
- Ngokusebenzisa umthetho ngokungaguquguquki nangokungakhethi

Uma ungenelisekile, ungenza lokhu

- Ungasebenzisa ilungelo lakho lokucela izizathu zezinqumo nemiphumela mayelana nezindaba zakho zentela
- Ungasebenzisa ilungelo lakho lokuphikisa nokudlulisa isinqumo ngokuhlolwa noma ngokufaneleka
- Ungafaka isikhalazo nge-intanethi e-Filing, egatsheni lakwa-SARS noma ngesiKhungo sokuXhumana sakwa-SARS
- Uma usudlule kuzo zonke izinqubo zokufaka isikhalazo ngaphakathi kwa-SARS, ungafaka isikhalazo ehhovisi le-Tax Ombud

Izibopho zakho

Kulokhu wena, izibopho zakho yilezi

- Thembeka
- Thumela ulwazi oluphelele noluqondile ngesikhathi
- Thobela yonke imithetho yezinqubo nezikhathi ezibekiwe

- Khokha intela yakho kanye/noma nentela yempahla ephuma kwamanye amazwe kusenesikhathi futhi iphelele, usebenzise i(zi)nombolo eziyizinkomba eziyizo
- Ukugqugquzela abanye ukuthi bakhokhe intela yabo kanye/noma nentela yempahla ephuma kwamanye amazwe kusenesikhathi futhi iphelele
- Ukungagqugquzeli noma ukungabambi iqhaza ezenzweni zenkohlakalo noma ukukhwabanisa kwanoma iluphi uhlobo
- Ukuqinisekisa ukuthi ihhovisi lwakwa-SARS linolwazi olumayelana nawe uqobo oluyilo kanjalo nemininingwane yokukhokha
- Abasebenzi bethu bazokuhlonipha kanti sicela ukuthi nawe ubahloniphe. Uma kukhona okumele, silindele ukuthi asihloniphe ngendlela efanayo.
- Ukuthi izindaba zakho zentela zibe umthwalo wakho, yize noma ugunyaze umuntu othile ukuthi akubhekele zona egameni lakho.

Ukuzama ukuhlangabezana nalezi zikhathi zokusebenza ezibekiwe:

Ukuzibandakanya

Uma ushayela isikhungo sokuxhumana sakwa-SARS sizozama ukuthi:

- Siphendule ucingo lwakho emizuzwini e-4 ngesikhathi esimatasa ngaso kakhulu.
- Siphendule ucingo lwakho emzuzwini o-1 ngesikhathi esingekho matasa kakhulu ngaso.
- Lapho kunesidingo songoti, siyokushayela ucingo ezinsukwini ezi-2 zokusebenza.

Uma uvakashela igatsha lakwa-SARS noma usebenzisa umahambanendlwana sizozama ukuthi:

- Sizokusiza emahoreni ama-3 uma simatasa kakhulu.
- Sizokusiza ehoreni eli-1 uma singematasa kakhulu.
- Lapho kunesidingo songoti, siyokushayela ucingo ezinsukwini ezi-5 zokusebenza.

Uma usebenzisa umgudu we-e-Filing sizozama ukuthi:

- Senze ukuthi usizo lwe-e-Filing lutholakale amahora angama-24 osuku.
- Sinike amabhizinisi akhokha i-VAT, kuze kube usuku lokugcina lokusebenza enyangeni. Labo abawaletha bona siqu amadokhumenti kumele bawalethe mhla zingama-25 nyanga zonke noma uma umhla zingama-25 ungempelasonto noma ngeholide, kumele bawalethe ngosuku olungaphambi komhla zingama-25.
- Sixhumane nawe nge-SMS noma nge-imeyili ukuze sikukhumbuze ngezinsuku ezingumnqamulajuqu zokuthumela amadokhumenti.
- Sizosibheka isicelo sakho ngokushesha kunoma kade uzoya egatsheni lwakwa-SARS.

Uma uxhumana nabakwa-SARS sizozama ukuthi:

- Siphendule imibuzo yakho ngeNtela, intela yempahla ephuma kwamanye amazwe noma yempahla yakuleli ezinsukwini ezingama-21 siwutholile.

Ukubhalisa

Uma ufaka isicelo sokubhaliswa ube uhlangabezane nazo zonke izidingo zakhona:

- Sizothatha isicelo leso sidlule ezinqubweni ezifanele ezinsukwini ezi-2 zokusebenza, uma kungadingeki ukuthi kuzohlolwa okuthile.
- Uma ubhalisela intela yempahla ephuma kwamanye amazwe, sizothatha isicelo leso sidlule ezinqubweni ezifanele ezinsukwini ezi-5 zokusebenza, uma kungadingeki ukuthi kuhlolwe okuthile.
- Uma kunesidingo sokuthi kuhlolwe okuthile sicodlulisa leso sicelo ezinqubweni ezifanele ezinsukwini ezingama-21 zokusebenza.

Ukubuyisela intela/Izimemezelo

Uma uthumela ubuyisela intela noma wenza isaziso ngekhompyutha kwa-SARS sizozama ukuthi:

- Sizohlola amadokhumenti okubuyisela intela ezinsukwini ezi-5 zokusebenza, uma kungadingeki ukuthi kube khona okwenziwa ngesandla.
- Sizokwamukela sidlulise kuzo zonke izinqubo ezifanele izimemezelo emahoreni ama-4 zisitholile.
- Lapho kudingeka khona ukuthi kuhlolwe okuthile, sizokuqedela

Ukuhlolwa, Ukucwaningwa kwamabhuku nokuqinisekisa

Uma kufanele kuhlolwe, kuqinisekiswe noma kucwaningwe amabhuku, sizozama ukuthi:

- Sikwazise ezinsukwini eziyi-15 uthumelile ukuthi amadokhumenti akho okubuyisa intela noma izimemezelo kumele ziqinisekiswe, uma amadokhumenti okubuyisa intela kungawenkathi yamanje yokubuyisa.
- Siphothule inqubo yokuqinisekisa ezinsukwini ezingama-21 zokusebenza kusukela ngosuku okutholwe ngalo wonke amadokhumenti esekayo, uma amadokhumenti okubuyisa intela kungawenkathi yamanje yokubuyisa.
- Siphothule inqubo yokucwaninga amabhuku ezinsukwini ezingama-90 zokusebenza kusukela ngosuku okutholwe ngalo wonke amadokhumenti esekayo.

Ukubuyiselwa imali

Uma kumele kube nemali obuyiselwa yona kulo nyaka ophezulu futhi:

- **Kungenasikweletu esinye okumele size kuwe**
- **uhlangabezane nazo zonke izibopho zakho**
- **kulandelwe zonke izinqubo zakwa-SARS, futhi**
- **kungekho nqubo yokuhlola, ukuqinisekisa noma ukucwaninga amabhuku eqaliwe, sizozama ukuthi:**

1. Sikhokhe imali engaphezu kwe-R100 okumele ubuyiselwe yona kule nkathi yokubuyisa intela ezinsukwini ezi-7 zokusebenza emva kokuqedwa kokuhlolwa lokho.
2. Sizokhokha izimali okumele zibuyiselwe wena zentela yempahla ephuma kwamanye amazwe nentela yempahla yakuleli ezinsukwini ezingama-30 zokusebenza emva kokuqeda ususebenza ngesicelo leso.

Lapho imali obuyiselwa yona yentela yempahla ephuma kwamanye amazwe neyentela yempahla yakuleli ikhokhwa ku-akhawunti emisiwe, sizozama ukuthi:

- Sikhokhe imali obuyiselwa yona ku-akhawunti efanayo, inqobo uma ukukhokhwa kokuqala kwenziwa kuleyo akhawunti emisiwe.

Yonke imali obuyiselwa yona yentela, yentela yempahla ephuma kwamanye amazwe neyentela yempahla yakuleli ikhokhwa ku-akhawunti yasebhange egunyazwe yi-FICA okuyile ikhasimende eliyibhalise kwa-SARS.

Ukukhokha

Uma ukhokha, abakwa-SARS benenombolo eyinkomba eyiyo, sizozama ukuthi:

- Senze zonke izinqubo sikukhokhele ezinsukwini ezi-3 zokwamukela isicelo sokukhokhelwa.

Isikweletu

Uma ufaka isicelo sokuhoxiswa noma ukumiswa kokukhokha futhi uhlangabezana nazo zonke izidingo zakhona, sizozama ukuthi:

- Sibheke isicelo leso ezinsukwini ezingama-21 zokusebenza emva kokuthi Sithole isicelo esiphelele, sizobe sesixhumana nawe ngendlela efanele.

Uma ucela ukwehliselwa isikweletu futhi uhlangabezana nazo zonke izidingo zakhona, sizozama ukuthi:

- Sizobheka isicelo ezinsukwini ezingama-30 zokusebenza emva kokuthola isicelo esiphelele, sizobe sesixhumana nawe ngendlela efanele.

ngokoMthetho wokuPhathwa kweNtela

Unalo ilungelo lokungavumelani nabakwa-SARS nokuphikisana nesinqumo kanjalo nokuthi isinqumo sibuyekezwe ngesikhathi esibekiwe sokusebenza uma uphikisana nokuhlolwa noma nezinqumo ezithile.

Uma kwa-SARS sithola izicelo zezizathu zezinqumo, ukuphikiswa kwesinqumo noma isicelo sokubuyekezwa kwesinqumo, ngaphandle uma kuvunyelwene, futhi kungekho zimo ezitheni ezivelile ezenza kwengezeke isikhathi sokuphendula, sizozama ukuthi:

- Sikunike izizathu zokuhlolwa ezinsukwini ezingama-45 zokusebenza.
- Sibheke ukuphikisa lokho ezinsukwini ezingama-60 zokusebenza.
- Sibheke ukuthi udaba lufanele yini ukuya kolunye uphiko lokusoxazulula ukuphikisana/izingxabano i- Alternative Dispute Resolution (ADR) ezinsukwini ezingama-30 ukusukela ngosuku okwemukelwa ngalo isicelo leso.
- Siqede izinqubo ze-ADR ezinsukwini ezingama-90 zokusebenza.
- Uma sekwenziwe isivumelwano, sizokhipha ukuhlola okuzokwenza isivumelwano sisebenze ezinsukwini ezingama-45 emva kosuku lokugcina lokusayindwa kwesivumelwano.
- Uma kungekho zinqubo ze-ADR ezilandelwayo, isicelo sokubuyekezwa kwesinqumo sizodluliselwa eBhodini leNtela ezinsukwini ezingama-30 zokuthola isaziso sesicelo sokubuyekezwa kwesinqumo.

Ukuphikisana ngokoMthetho weNtela yempahla ephuma kwamanye amazwe nawakulleli

Unalo ilungelo lokungavumelani nabakwa-SARS nokuphikisana nesinqumo kanjalo nokuthi isinqumo sibuyekezwe ngesikhathi esibekiwe sokusebenza uma uphikisana nokuhlolwa noma nezinqumo ezithile.

Uma abakwa-SARS kudingeka ukuthi bakunike inhlawulo abayinqumile/ Isilinganiso/imvelaphi, sizozama ukuthi:

- Siqedele futhi sikwazise ngesinqumo senhlawulo enqunyiwe/ Isilinganiso/imvelaphi ezinsukwini ezingama-90 zokuthola ulwazi/ amadokhumenti okudingekayo (ngaphandle uma udaba lwakho ludluliselwe phambili noma lungafani nezinye, okungaba udaba oluthinta Inhlangano yeNtela yoMhlaba noma uma udaba ludluliselwe kwezomthetho).

Izikhalazo eziya kwa-SARS

Ungafaka isikhalazo ngalezi zindlela:

- Nge-SARS e-Filing kulesi sizindalwazi www.sarsefiling.co.za
- Egatsheni lakwa-SARS
- Esikhunweni sokuxhumana sakwa-SARS kule nombolo 0800 00 7277
- Ehhovisi leziKhalazo lakwa-SARS kule nombolo 0860 12 12 16

Uma isikhalazo esifakiwe kungesosizo, sizozama ukuthi:

- Siphendule ezinsukwini ezingama-21 zokusebenza.

Izikhalazo eziya ku-Tax Ombud

Uma usulandele yonke imigudu yezinqubo zezikhalazo kwa-SARS noma uma kunezimo ezikuphoqayo, ungafaka isikhalazo ku-Tax Ombud.

isikhalazo singafakwa ngalezi zindlela:

- Ngokushayela isikhungo sezingcingo samahhala kule nombolo 0800 662 837 noma kule nombolo
- +27 12 431 9105
- complaints@taxombud.gov.za

Ukuphawula nge-Service Charter yakwa-SARS kungathunyelwa Oocregistration@sars.gov.za

Ulwazi olwengeziwe luyatholakala kusizindalwazi sakwa-SARS www.sars.gov.za

Hlanganyela ezingxoxweni ku-social media: Bheka u "South African Revenue Service" ku Facebook naku Linkdin Kanye naku "@sarstax" ku Twitter.

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