

INkonzo yeRhafu yaseMzantsi
Afrika

UMqulu woNikezelonkonzo





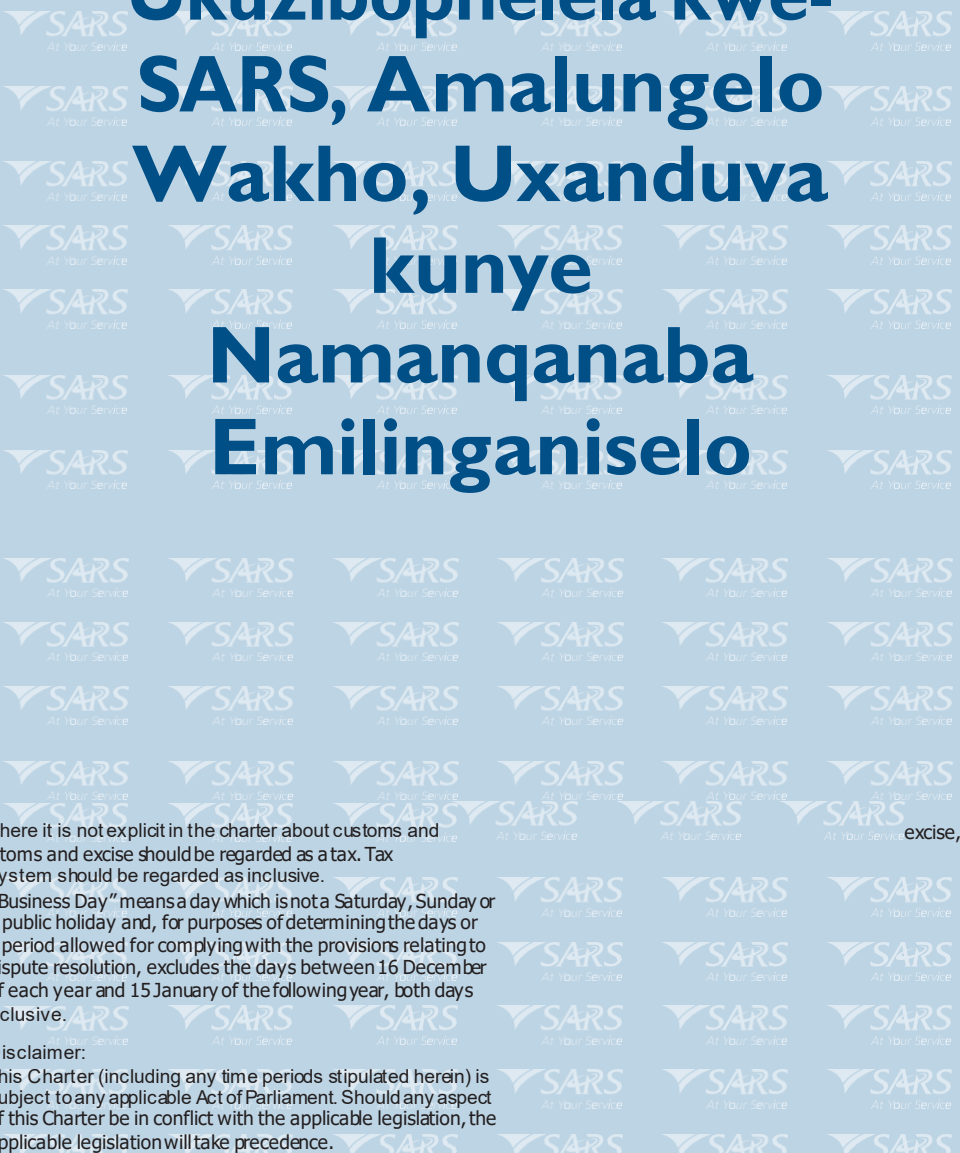
Ukuzibophelela kwe- SARS, Amalungelo Wakho, Uxanduva kunye Namanqanaba Emilinganiselo

*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.

Disclaimer:

This Charter (including any time periods stipulated herein) is subject to any applicable Act of Parliament. Should any aspect of this Charter be in conflict with the applicable legislation, the applicable legislation will take precedence.



Intshayelelo

I-SARS UMSEBENZI WAYO UTHATHELWE KUMTHETHO WE-SARS (Inombolo 34 ka-1997)

Ukwenza ilungiselelo lokusebenza kunye nokulawula kakuhle inkqubo yokuqokelelwa kwerhafu eMzantsi Afrika.

- Ukuqokelela yonke irhafu efunekayo
- Ukuqinisekisa ukuthobela okukhulu kwirhafu, umthetho werhafu kunye neemveliso
- Ukunikela Inkonzo yerhafu kakuhle, ukukhusela imida kunye nokugunyazisa lula urhwebo

I-SARS ilawulwa ngumthetho yaye kwakhona ngabalawuli bomthetho, abaquka, kodwa okungapheleli koku:

- UMgaqosiseko weRiphabliki yoMzantsi Afrika, uMthetho 108, 1996
- UMthetho 1 Wokuphathwa Kwemali Karhulumente Ka-1999
- UMthetho Womvuzo Werhafu, 1962
- UMthetho Werhafu kunye Neemveliso, 1964
- UMthetho Womgangatho Werhafu Edityanisiwe, 1991
- UMthetho Werhafu Wolawulo, 2011
- UMthetho 2 Okhuthaza Ukufikelela Kwinkcazelo, 2000
- UMthetho 2 Okhuthaza Ulawulo Lobulungisa, 2000
- UMthetho 4 Okhusela Inkcazelo Yobuqu, 2013

I-SARS ikhona ukuze yenze **UMSEBENZI NGOKUZINIKELA** oza kwenza urhulumente akwazi ukwakha ulawulo olukhuthaza ukukhula koqoqosho kunye nokuphuhla kwentlalo ukunceda impilo-ntle yabantu bonke eMzantsi Afrika.

Imbono yethu kukuba krelekrele, i-SARS yale mihla enengqibelelo engathandabuzekiyo, ~~nduku~~ Inokuthenjwa yaye iyathandwa.

Sikhangelela **isicwangciso** sokuphuhlisa inkqubo yerhafu ejoliswe **ekuthobeleni ngokithandela**, yaye xa kufanelekile, sinyanzelise ukusetyenziswa kakuhle nangokuzimisela.

Ngelixhasa isiCwangciso sethu, **Sinosukelo lweziCwangiso** ezisithoba

- Ukunikela ingcaciso kunye nesiqinisekiso loxanduva lwerhafu
- Ukwenza kube lula ngabahlawuli berhafu kunye nabathengisi ukuthobela kunye nokuphumeza uxanduva lwabo
- Ukwenza kube nzima yaye kube ziindleko kubarhafi kunye nabathengisi abangathobeliyo
- Ukuba nabasebenzi abazimiselayo, abahlukahlukeneyo, abakhutheleyo, nababandakanyekileyo
- Ukwandisa ukusetyenziswa kwedatha ekuphuculeni ingqibelelo, ukufumana ukuqonda kunye nokuphucula iziphumo
- Ukwenza iinkqubo zethu zibe zezamvanje ukuze sinikele iinkonzo zedijithali neziphuculiweyo
- Ukukhuthaza ukusetyenziswa kakuhle kwezixhobo ukuze kufunyanwe iziphumo ezisemgangathweni kunye nokusebenza kakuhle
- Ukusebenza kunye nokusebenzisana nabantu ababandakanyekileyo ekuphuculeni inkqubo yerhafu
- Ukwenza abantu bayithembe yaye baqiniseke ngenkqubo yolawulo yerhafu

Isikhokelo Sokuthobela se-SARS sibonisa ukuba sikholelwa abarhafi abaninzi banyanisekile yaye ngokulula bafuna ukuphumeza uxanduva lwabo ngokungabulaleki yaye kungabi ziindleeko.

Ukwenziwa komsebenzi yi-SARS kuphucula ukubambelela imilinganiselo elandelayo ye-SARS:

- Ukunganikezeli ngokuphathelele imfihlo yabarhafi
- Ukungathandabuzeki kwengqibelelo, ubungcali kunye nokulungiswa
- Umzekelo wenkonzo kawonke wonke
- Ukungathandabuzeki kookuqao inkcazelo kunye nobungqina

Sikhuthaza iikhasitoma zethu ukuba zisebenzisa iitshaneli ze-SARS ezikwi-intanethi (umz. eFiling, MobiApp, njlnjl.), iZiko Loqhagamshelwano i-SARS Contact Centre, amasebe eSARS (ngokwenza iapoyintimenti), kunye ne-Mobile Tax Units (MTUs).

Ukunikela ingcaciso, izilumkiso kunye nokwenza kube lula ngabarhafi ukuthobela, kube lula ukulandela amaphepha yaye neencwadana ezifumaneka kumasebe wethu kunye nakwiwebhusayithi ye-SARS ethi www.sars.gov.za

Amalungelo kunye Noxanduva Lomrhafi

UNELUNGELO:	UNOXANDUVA:
<ul style="list-style-type: none"> Lokucacisa nokuqinisekisa (ukwaziswa) ngoxanduva ku-SARS 	<ul style="list-style-type: none"> Lokuthetha kusenexesha, ubhalise yaye uthobele umthetho
<ul style="list-style-type: none"> Lenkonzo esemgangathweni, enoba unxibelelana njani ne-SARS 	<ul style="list-style-type: none"> Lokusebenzisana kunye nokunikela inkcazelo echanileyo, eyinyaniso ngokuqhagamshelana nathi ngeendlela ezifanelekileyo ezisebenzisekayo kunye nezisexesheni
<ul style="list-style-type: none"> Lokuphulaphulwa, ukwenza isikhalazo kunye nokungavumelani okucombululwa ekuhambeni kwexesha 	<ul style="list-style-type: none"> Lokunikela onke amaxwebhu axhasayo kunye nenkcazelo ngexesha efuneka ngalo, xa icelwa
<ul style="list-style-type: none"> Lokuphathwa ngaphandle koloyiko, lokukhethwa, okanye lokucalulwa yi-SARS ngendlela enemfihlo, ngemithetho efanelekileyo 	<ul style="list-style-type: none"> Lokwenza ngokuthembeka nokukuhlonela inkqubo yerhafu Lokunceda ekunqandeni ukungathobeli ngokuxela ubusela berhafu nookungathobeli umthetho werhafu
<ul style="list-style-type: none"> Lokumelwa yingcali emsebenzini wayo 	<ul style="list-style-type: none"> Lokwamkela uxanduva lobuqu nokuphenduliswa ngemiba yakho yonke yerhafu
<ul style="list-style-type: none"> Lokuhlonelwa ngawo onke amagosa e-SARS 	<ul style="list-style-type: none"> Lokuhlonela umsebenzi owenziwa ngamagosa e-SARS



1. Ukunxibelelana nabarhafi

Ekukhangeleni imbono yethu yokuba krelekrele yaye ne-SARS yamvanje, sinenani leetshaneli ezinikela isindululo esiphakamileyo sokuqala semibuzo. Iquka:

- Iitshaneli ze-intanethi, ezifumaneka nangaliphi na ixesha, Usuku okanye ubusuku. Sikhuthaza abarhafi, abathengisi nabaqheliseli berhafu ukuze basebenzise ezi tshaneli zedijithali ezikwi-intanethi;
- Ukutyelela iofisi –kuneka wenze iapoyintimenti ngaphambi kokutyelela;
- Iminxeba engenayo kwiziko loqhagamshelwano lethu;
- Iidesika zokuzinceda ezikhethiweyo (self-help desks)

Ekuhambeni kwexesha sifuna ukunyusa unxibelelwano nabarhafi ngokusebenzisa iitshaneli zedijithali ukuze siqinisekise izindululo ezikhawulezileyo, ngokunciphisa ukudibana nathi ngokoqobo.

*Ukufumaneka kweetshaneli zethu kubhaliwe kwiWebhusayithi kunye nakumaSebe e-SARS.

Sizokwenza uphando rhoqo kubathengi, iinxalenye ezithile yaye sifumane izimvo kuwonke wonke ukuze siphucule inkonzo yabathengi.

Injongo yethu kukunikela Inkonzo esemagqabini, esexesheni nelula nengenabunzima, yaye sizibophelele kumanqanaba enkonzo achazwe kulo Mqulu, kuquka nezo zichazwe kwisiCwangicos Sokusebenza Sonyaka sethu.

Inkonzo Yokuzibophelela

{Amaxesha enqanaba enkonzo yokusebenza abalwa ukususela kumhla afunyenwe ngawo onke amaxwebhu axhasayo kwitshaneli efanelekileyo, yaye awaliquki ixesha elichithwe kulidelwe ngoxa kuthunyelwa amaxwebhu. Ukuntsonkotha, njengoko kuthethwe ngako kwizindululo eziseleyo, kunokufuna ixesha elingakumbi, elilingana nexesha kunye nesiqingatha senqanabaa lenkonzo eyenziweyo (umz. inqanaba lenkonzo eqhelekileyo ziintsuku ezili-10 zoshishino, i.e. lixesha yaye isiqingatha ziintsuku zoshishino ezili-15).}

Ngezi tshaneli, siza:

- Kuqinisekisa ukufumaneka kwamaqonga e-eFiling kunye MobiApp / ukusebenza kwawo yi-99.9 % womsebenzi ocwangcisiweyo ngenxa yokolungisa.
- Kunikela uLwazi (ChatBot), phakathi kwezinye iinkonzo, ukucela inombolo yerhafu, izitatimenti zeakhawunti, uphicotho kunye nembuyekezo.
- Ukunikela ukusebenza kwe-SMS, phakathi kwezinye iinkonzo, yeeapoyintimenti, ukubuza ngenombolo yembekiselo yerhafu, ukubuza ngerhafu, imai kwiakhawunti, isazisi esichaza irhafu kunye nembuyekezo.
- Ukunikela Inkqubo Yemibuzo Ye-Intanethi i-Online Query System ukufaka amaxwebhu axhasayo ukuze anikwe imbekiselo kwenombolo yetyala efanelekileyo.

Ngeetshaneli zokunxibelelana nabathengi, siza:

- Kunikela amatyelelo e-eBooking eapoyintimenti kumatyelelo esebe nokunxibelelana ngevidiyo, ngewebhusayithi ye-SARS kunye/okanye SMS.
- Ukuqinisekisa iipoyintimenti ezisi-8 kwezili-10 ze-SMS kwiintsuku ezi-3 zoshishino.
- Ukunikela i-90% yesinqululo soqhagamshelwano sokuqala kwiZilo Loqhagamshelwano.
- Ukuya kwiipoyintimenti ezili-9 kwezili-10 kumasebe, i-MTU nezinye Iinkonzo zangaphandle kangangemizuzu engama-30 lexesha lokulinda. Ukutyelela ezi ndawo zenkonzo ngaphandle kweapoyintimenti akugutyungelwa koku kuzibophelela.
- Ukucombulula isi-8 kwi-10 lonxibelelwano nge-imeyili kwiintsuku zoshishino ezingama-21 zokufumana inkcazelo epheleleyo. Ukuba oku akwenzeki, i-SARS iza kuchaza izizathu zokubambazela.



2. UBHALISO

Xa kuhlangatyezwane nazo zonke iimfuneko, siza kusebenzisa yaye sigqibezele:

- ubhaliso lwezicelo zobhaliso (PIT, CIT, VAT, kunye PAYE) ngokukhawuleza ekufumaneni inkcazelo epheleleyo yaye kungekho siqinisekiso sifunekayo. Xa oku kungenzeki, i-SARS iza kuchaza izizathu zokubambezeleka kumrhafi.
- izicelo ezisi-8 kwezili-10 ezilandela iinkqubo ezingasebenzisi umatshini, okanye ingqwalasela, isiqinisekiso kunye/okanye uhlolisiso kwiintsuku zoshishino ezingama-21, zalo naluphi na uhlobo lwerhafu. Xa oku kungenzeki, i-SARS iza kuchaza izizathu zokubambezeleka kumrhafi.
- izicelo ezisi-8 kwezili-10 zerhafu kwiintsuku zoshishino ezi-5, ekufumanekeni kwenkcazelo epheleleyo, yaye kungafuneki uhlolisiso okanye kuvalwe. Xa oku kungenzeki, i-SARS kuchaza izizathu zokubambezeleka kumrhafi.
- izicelo ezisi-8 kwezili-10 zelayisensi yeRhafu kunye neeMveliso kwiintsuku zoshishino ezingama-21 (aziliquki ixesha lomthengi) zokuthumela inkcazelo epheleleyo, xa uhlolisiso kunye/okanye uvalelo lufuneka. Xa oku kungenzeki, i-SARS iza kuchaza izizathu zokubambezeleka kumrhafi.



3. IINKCUKACHA ZERHAFU

Siza:

- Kunxibelelana nawe xa kuyimfuneko nge-SMS okanye i-imeyili ukukukhumbuza ukuba uthumele umhla ungekadluli.
- Kunikela kumrhafi iziphumo zohlolisiso ngaphantsi kwemizuzwana emi-5.



4. UKWAZISA OKUNGENAYO NOKUPHUMAYO

Siza:

- Ukuqoshelisa isi-8 kwi-10 ekuchazeni iRhafu kwiiyure ezi-4 zokufumana.
- Xa kufuneka kuhlolwe, kwiiyure ezingama-48, xa kunikelwe onke amaxwebhu axhasayo yaye kungekho nkcazelo yongezelelekileyo ifunwayo.



5. UKUQINISEKISA

Ukuba kufanele uqinisekiswe, siza kugqiba isi-7 kwi-10 lokuqinisekisa rhoqo iirhafu zokuzihlola okanye ukuchaza kwiintsuku zoshishino ezingama-21 ukususela kumhla ekufunyenwe ngawo amaxwebhu apheleleyo kunye nachanileyo axhasayo, ngaphandle kokuba uthumele iminyaka eliqela siza kuzibophelela iintsuku zoshishino ezingama-90, ngoxa



6. UPHICOTHO

Ukuba ufanele wenziwe uphicotho, siza:

- Kuqoshelisa isi-8 kwi-10 lophicotho kwiintsuku zoshishino ezingama-90 ukususela kumhla wokufunyanwa kwawo onke amaxwebhu axhasayo ephelele yaye echanile, ngaphandle kokuba kukho ilingiselelo elahlukileyo lonxibelelwano.
- Kunikela inkqubela yengxelo ngokwesaziso esifanelekileyo sikarhulumente.



7. IMBUYEKEZO

Siza kuhlawula abarhafi abali-9 kwabali-10 imbuyekezo yabo kwiiyure ezingama-72, ukuba imbuyekezo oza kuyihlawulwa ingaphezulu kwee-R100; ukuba

- iinkcukacha zakho zebhanki zichanile;
- awunatyala lerhafu; yaye
- akukho hlolisiso, kuqinisekiswa okanye uphicotho olufunwayo okanye oluqalisiweyo.



8. INTLAWULO

Xa wenze intlawulo, usebenzisa inombolo yembekiselo yentlawulo eyenziwe yi-SARS, siza:

- Ukuqoshelisa isi-9 kwi-10 sentlawulo kwiintsuku zoshishino ezi-3 ngemva kokuyifumana. Xa oku kungenzeki, i-SARS iza kuchaza isizathu sokubambezeleka.
- Kwimeko yokurhawula ngempazamo ngumrhafi, xa ingekho iNombolo Yembekiselo yeNtlawulo, ingachananga okanye ibisetyenzisiwe ngaphambili, siza kusebenzisa intlawulo kwiintsuku zoshishino ezingama-21 ngemva kokufunyanwa kolwabiwo kwakhona. Ukuba oku akwenzeki, i-SARS iza kuchaza izizathu zokubambezeleka kumrhafi.



9. ITYALA

Ukurhoxiswa kwentlawulo

Xa ufaka isicelo sokurhoxiswa kwentlawulo (akuquki ukunyanzeliswa kunye nokuphikisa ityala oku kuthatha kade), yaye zonke iimfuneko zomthetho kuhlantatyezwane nazo, siza kukucingela yaye sigqibe ngesi-8 kwi-10 sezicelo zokurhoxiswa ezikhoyo kwiintsuku zoshisho ezingama-21 zokufumana amaxwebhuu apheleleyo naxhasayo aceliweyo, ukuba alikho ilingiselelo elingakumbi elifunekayo.

Ukumiswa kwentlawulo

Xa ufaka isicelo sokumiswa kwentlawulo (SOP), yaye zonke iimfuno kuhlantatyezwane nazo, siza kukuchazela isigqibo sethu ezi-6 kwezili-10 zezicelo ze-SOP kwiintsuku zoshishino ezingama-30 zokufumana amaxwebhu apheleleyo yaye nachanileyo axhasayo.

Asizokuqalisa nawaphi na amanyathelo okuqokolela ukususela kumhla wokufumana isicelo sokumiswa kwentlawulo, de ibe ziintsuku ezili-10 emva kokuba uxelelwe ukuba isicelo saliwe okanye akunjalo, okanye kokufumana isaziso esele singqina ukumiswa kwentlawulo siye sarhoxiswa. Oku kungasentla kuyasebenza, ngaphandle kokuba kukho inkolelo esengqiqweni yokuba kukho umngcipheko wokuchithwa kwee-asethi.

Ukuhlawula inxalenye yetyala i-debt compromise

Xa ucela ukuhlawula inxalenye yetyala yaye uhlangabezane nazo zonke iimfuno, siza kujonga ityala ngalinye ngokufaneleka kwalo kunye nemingcipheko yalo, ngeenkqubo zolawulo, kwiintsuku ezingama-90, kwaye sinikele ngemeko yakutshanje yesicelo. Xa kufuneka ixesha elongezelelekilehyo, siza kunxibelelana nomrhafi.



10. UKUNGVUMELANI NOMTHETHO WOKULAWULA

Ukucela Ukulungiswa

Xa uqonda ukuba kwenziwe impazamo xa ufaka irhafu yakho, Isicelo Sokulungisa i-Request for Correction (RFC) inkqubo ivumela ukuba ulungise ukuthunyelwa kwangaphambili kwerhafu/ukuchazwa.

I-RFC ayizokuvunyelwa kwezi meko zilandelayo:

Xa ityala lophicotho okanye lokuqinisekisa liqqityiwe, okanye kugqitywe uhlaziyo lokuchaza ngumsebenzisi we-SARS. Kuza kufuneka ulindele imiphumo ukuze ulandele inkqubela yokungavumelani.

Xa i-SARS ingavumelani nesicelo sakho, unelungelo lokusebenzisa iinkqubo zesindululo zokungavumelani (Ukuphikisa, Isibheni kunye Nesindululo Esahlukileyo Sokungavumelani), ngexesha elichaziweyo elisebenza kokubini kwi-SARS kunye nomrhafi.

Ukucela Izizathu, Ukuphikisa, Izibheni

Ngaphandle kokuba kuvunyelwene, yaye kungekho zinto eziphakamayo ezifuna ukunwena kwixesha lokuphendula, siza:

- Kunikela izizathu zetyala ezisi-9 kwezili-10 kwiintsuku zoshishino ezingama-45 zomhla wokufumana isicelo.
- Kwenza isigqibo sokuphikisa ezisi-7 kwezili-10 kwiintsuku zoshishino ezingama-60 kumhla wokufaka ukuphikisa.
- Kugqiba ngetyala elifanelekileyo kwiSindululo Sokungavumelani Esahlukileyo (ADR) kwizicelo ze-ADR ezisi-7 kwezili-10, yaye uchazelwe kwiintsuku zoshishino ezingama-30 kumhla wokufumana isicelo.
- Kuqoshelisa isi-5 kwi-10 kweenkqubo ze-ADR kwiintsuku zoshishino ezingama-90 kumhla wokuqalisa kwe-ADR, okanye ngexesha elingakumbi njengoko kuvunyelwene ngalo no-SARS.
- Ukuba i-SARS ayisivumi isibheni, okanye ukuba akufikelelwanga kwisivumelwano ngemva kokubakho kweNkqubo Zesindululo Sokungavumelani Ezahlukileyo, umrhafi unenkululeko yokunikela isaziso kwiBhodi yeRhafu ekucingelweni komba werhafu.



11. UKUNGAVUMELANI NGOMTHETHO WERHAFU KUNYE NEEMVELISO

Unelungelo lokungavumelani ne-SARS yaye ufake isibheno nxamnye neziphumo zokuchaza kunye/okanye izigqibo ezichaziweyo ngexesha elichaziweyo. Kule meko, siza:

- Kwazisa abakhalazi abasi-8 kwabali-10 kwiintsuku zoshishino ezili-10 ngeziphumo zesibheno zabo kwikomiti yokubhena yangaphakathi ye-SARS.
- Kucombulula izibheno ezisi-8 kwezili-10 kwiintsuku zoshishino ezingama-60 (aziquki amatyala antsonkothileyo okanye amatyala afuna igalelo lomthetho okanye elikhethekileyo)
- Kugqiba ngetyala elifanelekileyo kwiSindululo Sokungavumelani Esahlukileyo Alternative Dispute Resolution (ADR) kwizicelo ze-ADR ezisi-8 kwezili-10, yaye sikuchazele kwiintsuku zoshishino ezingama-20 kumhla wokufumana isicelo.
- Kuqoshelisa iinkqubo ze-ADR ez-5 kwezili-10 kwiintsuku zoshishino ezingama-90 ngemva komhla wesaziso kumntu owenze isikhalazo xa imeko yakhe ifanelekele inkqubo ye-ADR (ngaphandle kokuba kongezwe ixesha).



12. UKUQINISEKISA IMEKO YERHAFU

Siza kuphendula isi-9 kwi-10 sayo nayiphi na imeko eqinisekisa irhafu kwiintsuku zoshishino ezi-5.



13. INKQUBO YOKUCHAZA NGOKUZITHANDELA

Xa i-SARS kufuneka icingele izicelo zokuchazwa ngokuzithandela, siza:

- Kwamkela izicelo ezisi-9 kwezili-10 kwiintsuku zoshishino ezingama-30 zokufumana.
- Kuqoshelisa izicelo ezisi-8 kwezili-10 kwiintsuku zoshishino ezingama-90, xa wonke amaxwebhu axhasayo efunyenwe, ngaphandle kuthethwe ngelungiselelo elahlukileyo. Xa singakwazi ukuqoshelisa, i-SARS iza kuchaza isizathu sokubambezela kumrhafi.



14. UKUSILELA KWEENKONZO

I-SARS yenza konke okusemandleni ayo ukunikela Iinkonzo ezikumlinganiselo ophezulu yaye iphephe okanye iphelise ukusilela kweenkonzo xa kunokwenzeka. Ekulawuleni iintengiselwano ezinkulu, izicelo nokubandakanye abarhafi, kunokwenzeka ukuba zingenziwa zonke ngendlela eza kwanelisa abantu ababandakanyekileyo. Ngoko ke, i-SARS ikholelwa yaye iyavuma ukuba isikhalazo esinye sanele yaye sifanele sicombululwe.

Unokusinceda ngokusixelela oko okucingayo ngeenkonzo zethu. Enoxa izinto azihambi kakuhle, sifuna ukukwenzela izinto ngendlela efanelekileyo, ukufunda kwiimpazamo zethu, yaye siqinisekise ukuba ezo mpazamo asiziphindi.

Ukusilela ekunikeleni iinkonzo ezinkulu kwazo naziphi na kufanele kuxelwe kumsebenzi/ kwigosa, kumphathi womsebenzi kunye/okanye umphathi wesebe / kwiziko lenjongo yesindululo

*Iiofisi ze-SARS zinikela iinkcukacha zoqhagamshelwano zomphathi onoxanduva.

Ukuba awanelisekanga ngemiphumo, unokudlulisela ingxaki ngale ndlela ichaziweyo ngezantsi:

Unokufaka isikhalazo kwi-SARS usebenzisa:

- I-SARS eFiling apha www.sarsefiling.co.za
- I-SARS Contact Centre apha 0800 00 7277
- ULawulo Lwezikhalazo Ze-SARS apha 0860 12 12 16
- ISebe le-SARS ngokwenza iapoyintimenti

Xa kufakwe isikhalazo kwiitshaneli ezingasentla, yaye kuxhaswe ngenombolo yetyala, siza:

- Kucombulula izikhalazo ezisi-7 kwezili-10 kwiintsuku zoshishino ezingama-21. Xa singakwazi ukuqoshelisa, i-SARS iza kuchaza izizathu zokubambezeleka kumrhafi.



15. IZIKHALAZO KWIOFISI YOMSOMBULULI WEZIKHALAZO

Sizinikele ekucombululeni naziphi na iingxaki onazo nathi, ngokunikela inkonzo, ingcaciso, kunye nesiqinisekiso ngokubhekisele kumalungelo wakho kunye noxanduva njengomrhafi okanye umthengisi. Xa kusilela oko, unokucela kungenelele iOfisi yoMsombululi Wezikhalazo zeRhafu. Kule meko, siza:

- Kucombulula izikhalazo ezikhoyo ezi-5 kwezili-10 ezithunyelwe kwiOfisi yoMsombululi Wezikhalazo zeRhafu kwiintsuku zoshishino ezili-15.

Isikhalazo kuMsombululi Wezikhalazo zeRhafu sinokufakwa kwezi tshaneli zilandelayo:

- Iziko lomnxeba elingahlawulelwayo: 0800 662837
- Ilendilayini: +27 12 431 9105
- Imeyili: complaints@taxombud.gov.za



16. UKUXELA URHWAPHILIZO

16.1 Ngaphandle – umntu oxelayo

Unokuxela nawuphi na umsebenzi osolisayo usebenzisa le tshaneli ingezantsi:
<https://secure.sarsefiling.co.za/AdHocCaseSourcing>

I-SARS izibophelele ekulwisanenei nawuphi na umsebenzi ophathelele nobusela berhafu, noko ke, imiba yerhafu iyimfihlo yaye ayikho ingxelo eza kunikelwa kuye nawuphi na umntu oxelileyo ngokuvumelana neCandelo 68 kunye 69 woMthetho Wokulawula Irhafu.

Noko ke, siza kutsho xa siyifumene nayiphi na ingxelo elisolisayo okanye ityala elingekho semthethweni elixelwe kuthi

16.2 Ngaphakathi

Sizimisele ekwenzeni indawo engenalo urhwaphilizo kuyo yonke into esiyenzayo okanye imisebenzi. Unelungelo lokuxela nawuphi na umsebenzi worhwaphilizo (okanye umsebenzi worhwaphilizo osolisayo) kuthi, yaye sinikhuthaza nenjenjalo, enoba niyazichaza ukuba ningoobani okanye akunjalo. Sineetshaneli ezimbini zoku, nazi:

Ukuxela urhwaphilizo: anti-corruption@sars.gov.za

Umnxeba: 0800 00 2870

Inkcazelo engakumbi ikwafumaneka kwiwebhusayithi ye-SARSethi
www.sars.gov.za

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

South African Revenue Service - Service Charter

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