How and when to lodge a complaint.
WHAT IS THE OFFICE OF THE TAX OMBUD (OTO)?

- An impartial and independent office established in October 2013;
- Dedicated to resolving taxpayers’ complaints against SARS;
- Committed to strengthening taxpayers’ trust and confidence in the tax administration.

WHAT TYPES OF COMPLAINTS CAN THE OFFICE OF THE TAX OMBUD DEAL WITH?

- Only complaints lodged against SARS; and
- Complaints that relate to a service, administrative or procedural issue by SARS.
- Complaints must relate to the application of tax legislation.

EXAMPLES OF COMPLAINTS THAT THE TAX OMBUD CAN DEAL WITH:

Service - Unhelpful, unprofessional or rude call centre agents or branch employees failing to provide requested information.

Administrative - Issuing a notice of assessment which does not have required information such as the name of assessed person or date of assessment.

Procedural - Conducting an assessment without providing the concerned taxpayer with a notice of assessment or issuing a “third party appointment” (instructing your bank pay money to SARS from your bank account) without giving taxpayers ten days’ notice.

PLEASE NOTE that the complaints that the OTO can deal with are not limited to those listed above.
WHAT CAN’T THE TAX OMBUD DO?

The Tax Ombud may not review:

- Legislation or tax policy.
- SARS policy or practice generally prevailing, other than to the extent that it relates to a service matter or a procedural or administrative matter arising from the application of the provisions of a Tax Act by SARS.
- A matter subject to objection and appeal under a Tax Act, except for an administrative matter relating to such objection and appeal.
- A decision of proceeding in or matter before the tax court.

WHEN SHOULD YOU LODGE A COMPLAINT WITH THE TAX OMBUD?

After a taxpayer has exhausted the SARS complaints mechanisms, unless there are compelling circumstances for not doing so.
HOW DO YOU LODGE A COMPLAINT?

STEP 1: OBTAIN COMPLAINT FORM:

- Online (www.taxombud.gov.za)
- OTO (Menlyn Corner, 2nd Floor, 87 Frikkie de Beer Street, Menlyn, Pretoria)
- Telephone (0800662837)
- Fax (012 4525013)
- Post (PO Box 12314, Hatfield, 0028)
- Mail (complaints@taxombud.gov.za)

STEP 2: COMPLETE THE FORM IN FULL.

- Document the factual situation of your complaint in chronological order including all case numbers relevant to the complaint from SARS and attach all supporting documents;
- Make sure to use the relevant tax reference number;
  Before desired outcome, you need to indicate the tax period you are complaining about e.g. 2016;
- Indicate your desired outcome of the complaint. Once the complaint form is received, the OTO will capture the complaint and issue a letter of acknowledgement; and
- The OTO will decide how to handle it or recommend alternative remedies to you.

STEP 3: SIGN AND DATE ALL FORMS:

When using a representative, the complainant must submit; a power of attorney, along with certified ID copies of the complainant and the representative.


PLEASE NOTE: If insufficient evidence is provided, the matter may be terminated, or a complainant might be given another opportunity to provide the necessary evidence.
• The OTO will investigate the matter and will establish whether the complaint falls within its mandate as well as if the complainant has exhausted the SARS complaints mechanism, if not, whether the complainant has provided compelling circumstances for not doing so. The OTO will also verify if any limitations apply and check if the complaint is valid.

• If complaints are found to be within the OTO mandate, thus there is a service, procedural or administrative failure from SARS side, the OTO would then recommend to SARS how to remedy the situation. A letter of acceptance would be sent to the complainant.

• If the case is rejected, a letter of outcome will be sent to the complainant with the reasons for rejection.

(NB: The Office of the Tax Ombud will conduct an independent, fair and impartial investigation to ensure that a taxpayer’s complaint against SARS is speedily resolved, and/or information and communication is treated in strict confidence).

WHAT ARE THE COSTS OF USING OTO SERVICES?

The OTO is a South African Government institution that reports directly to the Finance Minister and it provides **free services** to taxpayers.

HOW CAN TAXPAYERS ACCESS THE TAX OMBUD?

Same as where they can collect complaints forms (Step 1: Obtain Complaint Form)
Physical address:
Menlyn Corner, 2nd Floor,
87 Frikkie de Beer Street
Menlyn, Pretoria
0181

Tel: 0800 662 837 or +27 12 431 9105
Fax: +27 12 452 5013
Email address: complaints@taxombud.gov.za
Postal address: PO Box 12314, Hatfield, 0028

Twitter: @TaxOmbud
Facebook: Office of the Tax Ombud
Instagram: taxombudsa

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NB: The information does not supersede any legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.