

JUDGE'S CORNER

TAX FILING SEASON

The SARS tax filing season for individual taxpayers commenced on 1 July, and we once again urge taxpayers to meet their tax obligations to the receiver of revenue. We also know that this particular period will see an increase in complaints lodged with the Office and I want to remind all that we are ready, competent and willing to help resolve these. Remember, we are neither for nor against SARS or taxpayers; our responsibility and commitment is to provide an independent, fair and impartial recourse avenue to resolve taxpayer's complaints against SARS.

UPDATE ON THE INVESTIGATION INTO ALLEGED DELAYED REFUNDS AS A POSSIBLE SYSTEMIC ISSUE

A Provisional Report has now been produced, a copy of which was given to SARS on Monday, 3 July 2017 for comment. We expect to receive SARS' comments within three weeks of submission to SARS, after which we would work towards producing a final report.

OUR DAY-TO-DAY TASK

In our day-to-day task of investigating taxpayers' complaints, we still have some serious challenges, especially in finalising matters. This is mainly due to, among other things, delays from SARS which are beyond our control. Despite these challenges, we remain focused and motivated, and are working hard with SARS to resolve many of the problems you have encountered. With the amendment of the Tax Administration Act, section 20(2), SARS is expected to give this Office reasons for not implementing its recommendations within 30 business days of the recommendations. We have listed those instances where SARS has not complied, and its responses may be included in the Office of the Tax Ombud's Annual Report, as well as in reports to the SARS Commissioner and the Minister of Finance.

In addition, we have established a committee with the SARS Complaints Management Office, which meets monthly to find solutions to delays in finalising complaints and other issues. Although this committee was only recently introduced, we have already seen some positive results.

We are currently finalising the Annual Report 2016/17, which we plan to launch in early October, when we will share the results with you, our valued stakeholders.



Tax Ombud
Judge Bernard M Ngoepe

CONCLUSION

In closing I would like to thank you for the important contributions you continue to make to ensure the independence and effectiveness of this Office. Please carry on engaging with us and giving us your inputs on how we can better serve the public and improve the country's tax administration system.

Judge Bernard Ngoepe
Tax Ombud