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TAX OMBUD
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MEDIA STATEMENT
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TAX OMBUD PUBLISHES A DRAFT COLLECTION OF TAXPAYER RIGHTS

Pretoria: The Taxpayer Bill of Rights might still be a dream, but the draft Compendium of Taxpayer Rights, Entitlements and Obligations is now a reality, thanks to the Office of the Tax Ombud (OTO).

On 1 February 2022, the Tax Ombud, Judge Bernard Ngoepe, released a draft of South Africa's first Compendium of Taxpayer Rights, Entitlements and Obligations, which informs taxpayers about their rights, entitlements and obligations concerning their tax affairs and engagements with the South African Revenue Service (SARS) and the Office of the Tax Ombud (OTO). The draft publication of the Compendium was compiled by the OTO after years of repeated calls by Judge Ngoepe for the country to have a Taxpayer Bill of Rights.

Ngoepe said that although the Compendium is not an enforceable Taxpayer Bill of Rights but a consolidation of numerous principles contained in the Constitution, tax legislation and other government documents, it is nonetheless important towards improving the South African tax administration system and accountability by SARS. *"The Compendium of Taxpayer Rights, Entitlement and Obligations is not a replacement of the taxpayer Bill of Rights - which I still believe is necessary - but a step in the right direction; it will help millions of taxpayers understand what their rights are as guaranteed in the Constitution and legislation, in what their obligations are. Regrettably, our country does not have an*

enforceable Taxpayer Bill of Rights as is the case in other countries. However, taxpayers' rights and obligations are contained in various documents and pieces of legislation, including the Constitution and the Tax Administration Act. The challenge is that these documents are technical and often difficult to understand. The Compendium is a summary of these rights and obligations; it can easily be used as a reference tool to guide a person towards the information they need."

Governments across the globe, including South Africa, have given their revenue authorities drastic powers to ensure they are effective in collecting taxes required for economic growth, build infrastructure and generally provide social services required by their citizens. Taxpayers may feel overwhelmed, intimidated and helpless when dealing with revenue authorities. Therefore, it is important for taxpayers to know their rights, explained Judge Ngoepe.

Some of the rights and entitlements listed in the compendium include access to information, a fair, unbiased and just tax system, confidentiality and representation in dispute assessments or decisions. It also states that taxpayers are entitled to, amongst others:

- complain without fear of victimisation,
- make certain requests, proposals or applications to SARS,
- finality,
- receive quality and timely service from SARS, and
- not to pay nothing more than the correct amount of tax due to SARS.

Judge Ngoepe reiterated his call for the publication of a Taxpayer Bill of Rights "*sooner rather than later*". He added that the long-overdue Taxpayer Bill of Rights would help strengthen constitutional democracy, improve the level of accountability by SARS and support an improved tax administration system, thus help created confidence in the revenue collector.

"The Compendium will go a long way towards empowering taxpayers with knowledge about their tax rights and obligations and to understand the level of service they are entitled to from SARS. It is important to note that whilst the OTO champions taxpayer

rights, we also promote tax compliance; all we want is to ensure that taxpayers pay what is due, not a cent less or more,” he concluded.

The draft Compendium is available on <https://www.taxombud.gov.za/>

Deadline for the submission of inputs and comments on the Compendium of Taxpayer Rights, Entitlements and Obligations is Friday, 18 March 2022

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