



OFFICE OF THE  
**TAX OMBUD**

*Ensuring fairness*

**Tax Ombud's**

# **COMPILATION OF TAXPAYERS' RIGHTS, ENTITLEMENTS AND OBLIGATIONS**

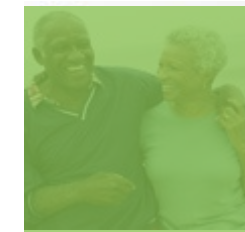
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# PURPOSE OF THE TAX OMBUD

**The position of the Tax Ombud was created to “...achieve a balance between SARS’s powers and duties and taxpayer obligations, remedies and rights.”**

Explanatory Memorandum on the Taxation Laws Amendment Bill, 2011, issued by National Treasury on 27 January 2012.

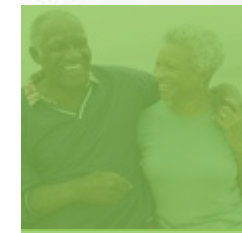
This is not an enforceable bill of rights and does not supersede legislation or legal principles. It simply tries to compile scattered legal provisions to inform taxpayers what they are entitled to.



# A. YOUR RIGHTS AND ENTITLEMENTS AS A TAXPAYER

## 1. You have the right of **access to information**

- How to comply with tax laws;
- Information relating to your own tax affairs – Some requests require PAIA applications;
- Decisions made by SARS – Some requests require PAJA requests;
- Accurate info about the services of SARS and the OTO; and
- Service Levels.



## 2. You are entitled to receive **quality and timely service** from SARS

- Prompt, courteous and professional assistance in your dealings with SARS;
- Some practical examples include, for instance, that taxpayers should be:
  - Notified when they are selected for an audit or verification;
  - Kept up to date of the progress of such an audit;
  - Notified of the outcome of an objection within 60 days after delivery of a valid objection to SARS; and
  - Notified within 30 days after lodging a valid appeal if the dispute is suitable for alternative dispute resolution.

**NB: these are only examples and not an exhaustive list!**

### 3. You have the right to a **fair, unbiased and just tax system**

- The law must be applied consistently, fairly and objectively.
- Access to courts.


#### Examples

- Fair Administrative Action – PAJA Applications.
- Dispute Resolution – Tax Court Applications (Rule 52 and 56).





## 4. You do not have to pay any more than the correct amount of **tax due to SARS**

- Only pay what is due;
  - Suspension of payment;
  - Must be notified if SARS wants to obtain judgement/do TPA's; and
  - Deferred payment arrangements and compromises.
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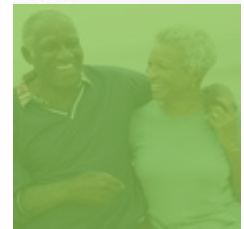
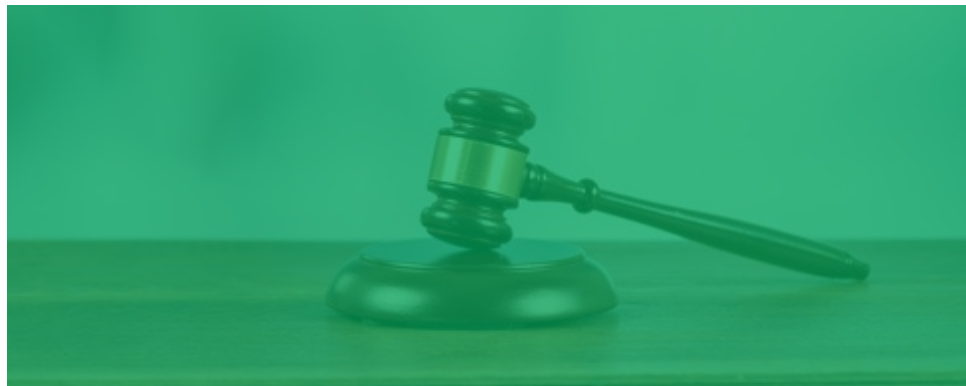
## 5. Your right to **privacy and confidentiality**

- Any action by SARS must comply with the law;
- Confidentiality of Taxpayer Information;
- Right to privacy can be easily infringed on; and
- Taxpayers can lay criminal complaints for unauthorised disclosure.



## 6. The right to **retain representation**

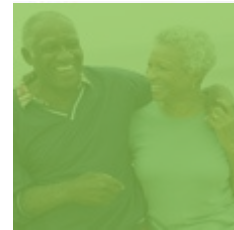
- Right to be represented; and
- Not always automatic, for instance, in Tax Board hearings.





## 7. You are entitled **to finality**

- You are entitled to have an audit, investigation, dispute and debt collection steps brought to finality within a reasonable period.
- Confirmed by RAPPA judgement.





## 8. You are entitled to make certain requests/proposals/applications to SARS

Remedies to not apply automatically;

Examples:

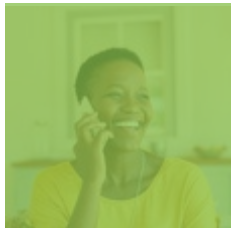
- Extension to submit documents;
- Tax Rulings;
- Reasons for assessment;
- Reduced assessments;
- Extension of periods to submit objections and appeals;
- Dispute Settlements;
- Remission of penalties; and

Etc.



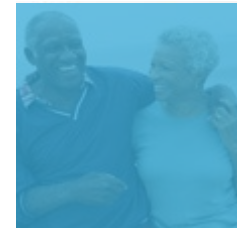
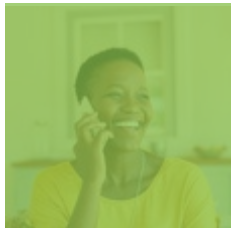
## 9. You are entitled to complain **without fear of victimisation**

- Entitled to complain;
- Should not be intimidated; and
- Should not be victimised.



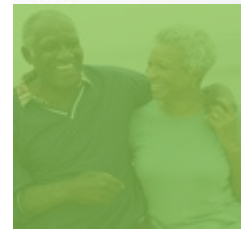
## 10. You have the right to **dispute/challenge** **assessments/decisions**

- Object and appeal; or
- Take administrative decisions on review.



## B. YOUR OBLIGATIONS AS A TAXPAYER

- Duty to pay tax;
- Take responsibility for own tax affairs;
- Registration;
- Honesty and Accuracy;
- Compliance;
- Full and True declarations;
- Submission of documents;
- Obligations to update contact details;
- Document Retention; and
- Representation by Public Officers.





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# THANK YOU.

## Contact details:

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