



**OFFICE OF THE
TAX OMBUD**
Ensuring fairness

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The Tax Division

Dear Sir/Madam

REQUEST FOR ASSISTANCE IN DISSEMINATING RESEARCH QUESTIONNAIRES ON SYSTEMIC ISSUES

In terms of Section 16(2)(f) of the Tax Administration Act, the Tax Ombud must identify and review systemic and emerging issues related to service matters or the application of the provisions of this Act or procedural or administrative provisions of a tax Act that impact negatively on taxpayers. In line with the Tax Ombud's mandate, certain systemic matters have been identified and relevant recommendations forwarded to SARS for consideration. In addition, following an increase in complaints received from taxpayers, the Tax Ombud conducted a systemic investigation into undue delays in the payment of refunds, and released the findings and recommendations to the public on 5 September 2017.

As part of our monitoring processes of the systemic matters identified, the Office of the Tax Ombud has prepared a short questionnaire that we would like to request your members to complete. The outcome of this questionnaire will assist the Office to ascertain whether taxpayers/tax practitioners are still experiencing any of the systemic challenges identified.

It would be greatly appreciated if your institution would assist us by using your organisation's channels to disseminate the attached questionnaire to all your members.

For further information please contact Sibusiso Thungo, E-mail: Sthungo@taxombud.gov.za, Tel: 012 431-9696 or Francois Viljoen, E-mail: FViljoen2@taxombud.gov.za, Tel: 012 431-9110.

Regards

Adv. H.E Mkhawane
CEO: Office of the Tax Ombud