

SOUTH AFRICAN REVENUE SERVICE MANUAL ON THE PROMOTION OF ACCESS TO INFORMATION ACT, 2000

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www.sars.gov.za

OVERVIEW

The South African Revenue Service (SARS) holds a substantial amount of information that it gathers during the course of its primary function of collecting national revenue and of its supporting business operations. This information is of interest to the people it affects directly, whether they are taxpayers, traders, business partners or employees. It is also of interest to academics, competitors, litigants and the curious.

In order to ensure that the fullest possible disclosure is made to SARS by taxpayers and traders, the secrecy provisions in the legislation SARS administers provide that taxpayer and trader information is confidential and is not subject to disclosure, except under limited circumstances. The Promotion of Access to Information Act 2 of 2000 (the Act) reinforces the confidentiality of this information by providing that it must not be disclosed in terms of the Act, except to the person to whom it relates or that person's authorised representative. In addition, the Act provides for confidentiality of various aspects of SARS's business operations, where this would be appropriate or applicable.

This manual describes SARS, the procedures for making a request for any of SARS's records of information and the procedures for lodging an internal appeal in terms of the Act. SARS has centralised the receipt of requests and appeals at its head office so that it is able to track them, respond within the timeframes set by the Act, and react to emerging trends quickly. This is consistent with the emphasis SARS places on fostering a culture of transparency, within the ambit of the law, as well as its adherence to the principles of accountability, integrity and responsibility to stakeholders.

In many cases it will not be necessary to make a formal request in terms of the Act as most of the information is available from the SARS website at www.sars.gov.za, the SARS National Contact Centre on 0800 00 72 77 or from your local SARS office to satisfy your request. The procedure to lodge a request and timeframes to deal with requests are outlined in paragraph 9 of the manual.

This is the fourth edition of SARS's manual in terms of the Act. It will change and develop as SARS and requesters explore the practical implementation of the Act, the balance the Act seeks to strike between the right to information and other rights, such as that of privacy, and the need to maintain the efficient functioning of the State. If you have any problems or difficulties in using this manual, please do not hesitate to contact the relevant Deputy Information Officer for assistance.

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1. SARS'S OBJECTIVES

SARS was created by the South African Revenue Service Act, 1997, which provides that SARS's objectives are the efficient and effective –

- collection of revenue; and
- control over the import, export, manufacture, movement, storage or use of certain goods.

2. SARS'S FUNCTIONS

SARS is the only agency that is entrusted with the administration of national revenue legislation. It must, therefore –

- secure the efficient, effective and widest possible enforcement of –
 - the Transfer Duty Act, 1949,
 - the Estate Duty Act, 1955,
 - the Income Tax Act, 1962,
 - the Customs and Excise Act, 1964,
 - the Value-Added Tax Act, 1991,
 - the Tax on Retirement Funds Act, 1996,
 - various other Acts listed in Schedule 1 to the South African Revenue Service Act, 1997,
 - the Securities Transfer Tax Act, 2007
 - any regulation, proclamation, government notice or rule issued in terms of the above-mentioned legislation or any agreement entered into in terms of these pieces of legislation or the Constitution, and
 - any other legislation concerning the collection of revenue or the control over the import, export, manufacture, movement, storage or use of certain goods that may be assigned to SARS in terms of either legislation or an agreement between SARS and the organ of state or institution concerned (e.g. skills development levies and unemployment insurance contributions);
- advise the Minister of Finance on –
 - all matters concerning revenue; and
 - the exercise of any power or the performance of any function assigned to the Minister or any other functionary in the national executive in terms of the legislation referred to above; and
- advise the Minister of Trade and Industry on matters concerning the control over the import, export, manufacture, movement, storage or use of certain goods.

In the light of the above, SARS's vision is to be an innovative revenue and customs agency that enhances economic growth and social development and supports the country's integration into the global economy in a way that benefits all South Africans. SARS's mission is to optimise revenue yield, facilitate trade and enlist new tax contributors by promoting awareness of the obligation to voluntarily comply with South African tax and customs laws, and providing a quality service that is responsive to the needs of the public.

3. SARS'S SERVICES

The services SARS provides are generally aimed at promoting voluntary compliance with and knowledge of revenue legislation. The services comprise, amongst others –

- tax education and awareness programmes;
- the publication of public information, advertisements, directives, guides and interpretation notes of the legislation administered by SARS; and
- assistance to taxpayers and traders in the completion of declarations, returns, and other forms.

Information and assistance is available from SARS offices and, in the case of assistance with personal income tax returns, at venues advertised when these returns are due. The bulk of the information is available on the SARS website at www.sars.gov.za.

SARS also provides services to assist taxpayers and traders in their dealings with other tax and customs administrations such as, *inter alia*, the following:

- SARS administers Certificates of Origin and permits in terms of which exporters may gain access to preferential tariff treatment in terms of the Southern African Development Community Protocol on Trade, the Trade Development and Co-operation Agreement between South Africa and the European Union, and the United States of America's African Growth and Opportunity Act. The requirements for participation in these programmes are complex and should be obtained from SARS branch offices dealing with customs.
- SARS administers Certificates of Status, which are obtainable from the foreign tax authority or refund administrator from whom a VAT refund is desired and are certified by SARS branch offices dealing with VAT. VAT refunds in respect of foreign visitors to South Africa are handled by the VAT Refund Administrator (Pty)

Ltd. Details of the VAT refund system are available at (011) 979 0055, info@taxrefunds.co.za or you may visit www.taxrefunds.co.za.

4. PUBLIC INVOLVEMENT

Although SARS is responsible for drafting certain revenue legislation, this is done under the policy direction of the Minister of Finance and, in certain cases, the Minister of Trade and Industry. Accordingly, the manuals issued by the National Treasury and the Department of Trade and Industry in terms of the Act should also be consulted with regard to public involvement in the formulation of policy.

4.1 Primary legislation

Depending on the nature and complexity of proposed legislation, the process of enacting legislation may be preceded by a discussion paper setting out a proposed approach and calling for public comment. This step may be followed or replaced by the release of draft legislation for public comment.

An informal process has also been developed to encourage public interaction and debate before the tabling of legislation. The process commences with the release of draft legislation at least 10 working days before the first informal briefing to the Parliamentary Committees.

National Treasury, SARS and the Parliamentary Committees call for public comment on the draft legislation, either by way of written submission or oral presentation. Once the informal briefing has taken place, informal hearings are held by the Parliamentary Committees during which oral presentations are heard. At the end of these hearings SARS and the National Treasury prepare a response document indicating which representations have been accepted, as well as which have not and why.

The proposed legislation is then tabled by the Minister of Finance and the formal Parliamentary process commences.

4.2 Subsidiary legislation, interpretation notes etc

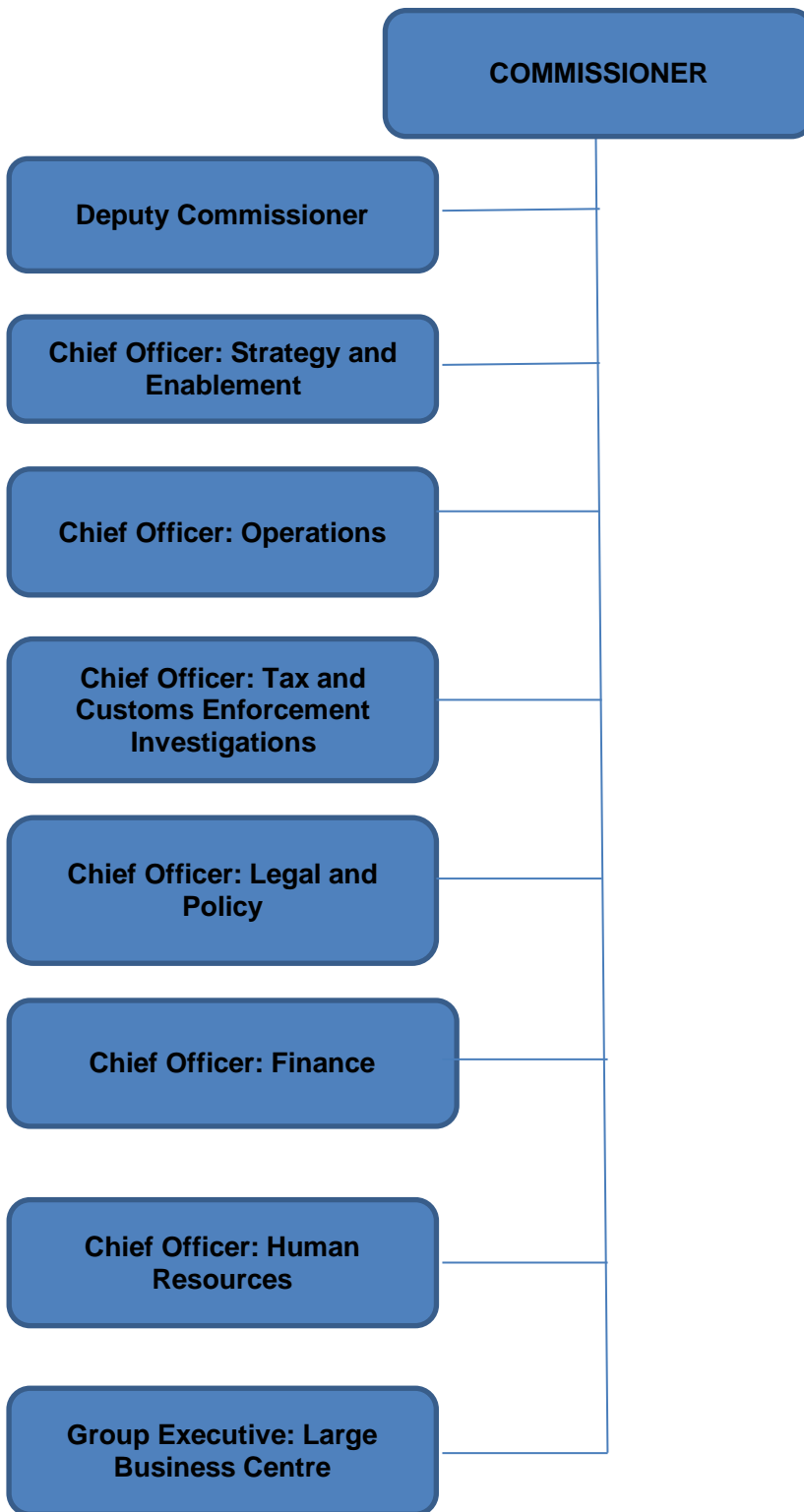
Depending on the nature and complexity of the proposed legislation, interpretation note etc, it may be preceded by consultation with industry groupings, professional associations and other interested parties, or the release of a draft for public comment.

4.3 General

SARS welcomes representations regarding its policies and procedures. These representations should be sent to the appropriate Chief Officer from the list of divisions in paragraph 5 of this manual or to the Commissioner for the South African Revenue Service at either of the following addresses:

Physical Address	Postal Address
Lehae La SARS 299 Bronkhorst Street Nieuw Muckleneuk PRETORIA 0181	SARS Private Bag X923 PRETORIA 0001

5. SARS'S EXECUTIVE STRUCTURE



6. CONTACT DETAILS FOR INFORMATION OFFICERS

In terms of the Act SARS's Information Officer is the Commissioner for the South African Revenue Service. He has designated Deputy Information Officers to deal with requests for access to records on a day-to-day basis. SARS has a sub-unit within Corporate Legal Services that is responsible for co-ordinating all PAIA requests and ensuring compliance with provisions of PAIA. If you wish to make a request for access to SARS's records in terms of the Act, you should complete the request form ([Annexure 1](#)) and address it to the Deputy Information Officers listed below:

Information Officer	Phone	Fax	E-mail
SARS Commissioner	012-422-2006	012-452-9676	oocregistration@sars.gov.za
Deputy Information Officers			
Buks Annandale (Non-tax related matters)	012-422-5081	012-422-4963	paia@sars.gov.za
Edgar Nyakane (All matters)	012-422-4975	012-422-4963	paia@sars.gov.za
Oscar Mosito (All matters)	012-422-4975	012-422-4963	paia@sars.gov.za

SARS's Information Officer's and Deputy Information Officers' physical and postal addresses are as follows:

Physical Address Information Officer	Physical Address Deputy Information Officers	Postal Address
Lehae La SARS 299 Bronkhorst Street Nieuw Muckleneuk PRETORIA 0181	Khanyisa Building 271 Bronkhorst Street Nieuw Muckleneuk PRETORIA 0181	SARS Private Bag X923 PRETORIA 0001

7. SARS'S RECORDS

As the agency responsible for the collection of national revenue, SARS's records fall into three broad categories.

7.1 Taxpayer information

These records include tax returns, bills of entry, declarations, assessments, financial statements, financial or other information about taxpayers collected from various sources and evaluative records.

7.2 SARS Confidential Information

SARS confidential information as defined in section 68 of the Tax Administration Act, Act 28 of 2011 broadly means and includes, amongst others –

- Personal information about a current or former SARS official, whether deceased or not
- information subject to legal professional privilege
- information supplied in confidence by a third party, another state or an international organisation
- information related to investigations and prosecutions described in section 39 of the Promotion of Access to Information Act, 2000
- information related to the operations of SARS including an opinion, advice, report, account of a consultation or discussion where such information relates to the formulation of policy or the performance of a duty conferred by law
- information which, if disclosed, could prejudice the economic interests of the Republic

7.3 Personnel information

These records include information on employment policy, contracts of employment of all personnel in SARS, evaluative records and salary information.

7.4 Business records

These records include SARS's financial records on own account and revenue administered account, contracts, minutes of various committees, operational records, operational instructions and manuals, tax statistics, tenders and trade statistics.

8. RECORDS AUTOMATICALLY AVAILABLE

SARS publishes a broad range of informative material both in print and on its website at www.sars.gov.za. This includes interpretation notes and guides to the customs and tax systems.

SARS publishes trade statistics for South Africa and the BLNS (Botswana, Lesotho, Namibia and Swaziland) countries on a monthly basis.

The National Treasury publishes revenue statistics on a monthly basis.

Taxpayers may obtain personal information about themselves such as a copy of their own tax return, assessment, statement of account and similar records, including records submitted to SARS by the taxpayer or on the taxpayer's behalf. SARS will provide such information on request to the office where the records are held. A fee may be charged for copying of records depending on the volume requested.

9. HOW TO OBTAIN ACCESS TO RECORDS HELD BY SARS

The steps below have been designed to ensure that your request for access to records of information held by SARS is dealt with as quickly and efficiently as possible.

9.1 Preliminary steps

Consider whether the record you wish to request relates to information about SARS or information SARS is most likely to hold or have under its control. Requests for records that are most likely to be held or be under the control of another body should be directed to that body. Requests to SARS for records that it might not possibly hold or have under its control will slow down its responses to other requests for records and will generally have to be referred to another body, which will delay the response to your request.

Review the information available from the SARS website at www.sars.gov.za or from your local SARS office to see if it will satisfy your intended request.

Bear in mind that SARS must deny a request for a record if it contains information that SARS holds or has obtained for the purposes of enforcing revenue legislation, unless that information is about or relates to you or the person that you represent.

SARS may refuse a request for access to a record if it constitutes SARS confidential information or a record that may be refused in terms of one of the grounds for refusal in terms of PAIA.

Consider whether a request for reasons for an administrative action should not rather be made in terms of the Promotion of Administrative Justice Act, 2000, as the reasons may not yet have taken the form of a record of information as defined.

9.2 Completing the request form

If you are satisfied that you still wish to make a request for records, you must fill in Form A which must be accompanied by the requester's proof of payment as explained in 9.3 below, which you will find as [Annexure 1](#) to this manual. The request must be sent to the contact details listed in paragraph 6 of this manual. The relevant Deputy Information Officer will reply within 30 days (60 days in certain circumstances) to inform you whether your request has been granted or refused. Access to records will be granted in the format requested or in the format that the records exist, if the requested format is not available.

If you have not received an acknowledgement of receipt of your request within 14 days, please contact the SARS switchboard at (012) 422 4000 and ask to be transferred to one of the Deputy Information Officers for assistance or call the telephone number of one of the Deputy Information Officers.

Some important points to remember when completing your request form:

- Each section of the form contains instructions that should be followed to improve the likelihood of your request being granted with minimal delay being experienced.
- Where a request is made for records relating to an organisation, it is strongly recommended that the organisation's public officer make or authorise the request. The request must be accompanied by a letter indicating the authority to request records on behalf of the organisation.
- If you are requesting records on behalf of another person, you must **provide a copy of the mandate** authorising you to act on behalf of that person.
- You should provide as detailed as possible a description of the records you are requesting to enable the Deputy Information Officer to identify them.

If you are experiencing difficulties in completing the request form or have a disability that prevents you from completing it, please do not hesitate to contact any of the Deputy Information Officers for assistance. He/she will be happy to assist you in completing the form, as well as sending you a written copy of the completed form where he/she has completed it on your behalf.

9.3 Fees

In certain circumstances you will be required to pay a non-refundable fee to SARS before your request is considered or the records that you have requested are made available to you. SARS will only continue processing your request after you have paid a deposit. These fees are –

- *Request fee:* If you request access to records containing personal information about yourself you will not be required to pay the request fee. Any other request must be accompanied by the required request fee which is currently R35.00.
- *Access fee:* If the request is granted then an access fee must be paid for the reproduction of records and for time in excess of one hour to search and prepare the records for disclosure. Where the time to prepare the records for disclosure is likely to exceed six hours, a deposit of one third of the anticipated access fee may be required as a deposit.

No fees are applicable if you are –

- single and earn an income of less than R14 712 per year
- married or have a life partner and earn a combined income of less than R27 192 per year

You may pay the fees by cheque at a SARS branch office, via EFT or directly at **ABSA**. You may request from the Deputy Information Officer, the bank account details if payment will be effected by EFT or directly at the bank. Remember to cite **MAIN022 PAIA** as the payment reference number. The requested records will only be made available to you once the cheque is cleared by your bank if payment has been made by cheque. Proof of payment must be sent to the contact details provided in paragraph 6 above. All payments must be in South African currency. The fee structure is set in the Regulations Regarding the Promotion of Access to Information issued in terms of section 92 of the Promotion of Access to Information Act, 2000 and is reproduced in [Annexure 2](#) to this manual.

9.4 Taking a decision on your request

The Deputy Information Officer is required to take a decision on your request within 30 days (60 days in certain circumstances) of receipt of your request, failing which your request is deemed to have been refused. You will be notified of the Deputy Information Officer's decision in the manner specified in your request form.

You will be given access to a record of information if –

- you have complied with all procedural requirements in the Act relating to the request for access to that record, that is –
 - the request is properly made on the prescribed form;
 - you have furnished proof of authority to act on another's behalf, if you are not making the request on your own behalf;
 - the record you have requested is sufficiently described to enable the Deputy Information Officer to identify it;
 - you have paid the required fees; **and**
- access to the record can be refused on one or more grounds of refusal specified in the Act, which fall into the following categories –
 - mandatory protection of privacy of a third party who is a natural person;
 - mandatory protection of certain records of SARS;
 - mandatory protection of commercial information of a third party;
 - mandatory protection of certain confidential information and protection of certain other confidential information of a third party;
 - mandatory protection of safety of individuals and protection of property;
 - mandatory protection of police dockets in bail proceedings and protection of law enforcement and legal proceedings;
 - mandatory protection of records privileged from production in legal proceedings;
 - defence, security and international relations of the Republic;
 - economic interests and financial welfare of the Republic and commercial activities of public bodies;
 - mandatory protection of research information of a third party and protection of research information of a public body;
 - operations of public bodies; and
 - manifestly frivolous or vexatious requests or substantial and unreasonable diversion of resources.

9.5 Appealing a decision

Should you not be satisfied with the decision of the Deputy Information Officer or the deemed refusal of your request, you are entitled to lodge an internal appeal in respect of that decision or deemed refusal.

The internal appeal must be noted in writing using Form B, which you will find in [Annexure 3](#) to this manual. You must set out the grounds for the appeal in respect of each record sought. The internal appeal must generally be lodged within 60 days of the receipt of the Deputy Information Officer's decision or the date of the deemed refusal. It must be lodged in person or by e-mail, fax or post under the name of the Deputy Information Officer that dealt with your original request. The Deputy Information Officer will then forward your appeal, together with the reasons for his decision, to SARS's Relevant Authority for a decision. If you have not received an acknowledgement of receipt of your appeal within 14 days, please contact the Deputy Information Officer to ensure that your appeal has been received.

Should you not be satisfied with the decision of the Relevant Authority, you may apply to Court for relief. The application to Court must be made within 180 days from the date when the requester receives notice of the decision on internal appeal. On hearing such an application the Court may grant a just and equitable order including –

- confirming, amending or setting aside the decision that is the subject of the application;
- requiring the Information Officer to take some action or to refrain from taking such action as the court considers necessary within the period mentioned in the order;
- granting an interdict, interim or specific relief, a declaratory order or compensation; or
- costs.

10. TAX OMBUD

The Minister of Finance has established the office of the Tax Ombud. The Tax Ombud's office exists as an independent, impartial and objective institution separate from SARS. Taxpayers may approach the Tax Ombud for assistance to resolve matters relating to service, procedure and administration by SARS. The purpose of the Tax Ombud is to improve the relationship between the public and SARS by offering an effective conflict resolution channel between the two parties.

Before lodging a complaint with the office of the Tax Ombud, a taxpayer must exhaust the available complaints resolution mechanisms within SARS unless there are compelling circumstances for not doing so. Accordingly, a taxpayer should first seek to resolve a complaint directly with SARS through its call centre or at the taxpayer's SARS branch. If a taxpayer is dissatisfied with the outcome of a complaint lodged through the call centre or at the branch office of SARS, the matter must be escalated to SARS' Operational Service Escalations and Support office for further attention.

If a dispute with SARS remains unresolved, a taxpayer may then approach the Tax Ombud's office. There are no legislated time limits within which to resolve a complaint by the Tax Ombud.

The Tax Ombud cannot make decisions or recommendations which are binding on SARS or a taxpayer. The Tax Ombud's contact details are as follows-

Tax Ombud

IParioli Building

Block A3, Ground Floor

1166 Park Street

Hatfield

Pretoria

0157

Telephone: 0800 662 837 or (+27) 12 431-9105

Fax: (+ 27) 12- 452-5013

E-mail: complaints@taxombud.gov.za

11. HUMAN RIGHTS COMMISSION'S GUIDE TO THE ACT

Section 10 of the Act stipulates that the Human Rights Commission must compile a guide on how to use the Act. This guide is available from the South African Human Rights Commission. Please direct any queries to –

The South African Human Rights Commission: PAIA Unit

The Research and Documentation Department

Private Bag 2700

Houghton, 2041

Telephone: 011-484-8300

Fax: 011-484-1360

Website: www.sahrc.org.za

E-mail: PAIA@sahrc.org.za

12. USEFUL REFERENCES

The Act: <http://www.justice.gov.za/legislation/acts/2000-002.pdf>
Department of Justice and <http://www.justice.gov.za>
Correctional Services:
SARS: <http://www.sars.gov.za>

FORM A
REQUEST FOR ACCESS TO RECORD OF SARS

(Section 18(1) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000))

A. Particulars of SARS

The name and postal or physical address, fax number or e-mail address of the Information Officer or Deputy Information Officer must be stated below.

Attention:

Information Officer/Deputy Information Officer: SARS

B. Particulars of person requesting access to the record

- (a) The particulars of the person requesting access to the record must be recorded below.*
(b) Furnish an address and/or fax number in the Republic to which information/decision must be sent.
(c) Proof of the capacity in which the request is made, if applicable, must be attached.

Full name(s) and surname:

Postal address:

Telephone number:

Fax number:

E-mail address:

Capacity in which the request is made, together with proof of such capacity, when made on behalf of another person:

C. Particulars of person on whose behalf request is made

This section must be completed only if a request for information is made on behalf of another person.

Full name(s) and surname:

Identity/company number:

D. Particulars of record

- (a) SARS must deny a request for a record if it contains information that SARS holds or has obtained for the purposes of enforcing revenue legislation, unless that information is about or relates to you or the person that you represent.
- (b) Provide full particulars of the record to which access is requested, including the reference number if it is known to you, to enable the record to be located.
- (c) If the provided space is inadequate please continue on a separate page and attach it to this form. **You must sign all the additional pages.**

Description of record or relevant part of the record:

Reference number, if available:

Any further particulars of record:

E. Fees

- (a) A request for access to a record, other than a record containing personal information about yourself, will only be processed after a **request fee** has been paid.
- (b) The request fee is R35.00.
- (c) The **access fee** payable for access to a record depends on the form in which access is required and the reasonable time required to search for and prepare a record.
- (d) If you believe that you qualify for exemption from the payment of the prescribed fee, please state the reason for your belief.

Reason for exemption: _____

F. Form of access to record

- Mark the appropriate box with an "X".
- (a) Your indication as to the required form of access depends on the form in which the record is available.
 - (b) Access in the form requested may be refused in certain circumstances. In such a case you will be informed if access will be granted in another form.
 - (c) The fee payable for access to the record, if any, will be determined partly by the form in which access is requested.

If you are prevented by a disability from reading, viewing or listening to the record in a form provided for in 1 to 4 below, state your disability and indicate in which form the record is required.

Disability:		Form in which record is required:	
1. If the record is in written or printed form –			
<input type="checkbox"/>	copy of record*	<input type="checkbox"/>	inspection of record
2. If record consists of visual images – (including photographs, slides, video recordings, computer-generated images, sketches etc.)			
<input type="checkbox"/>	view the images	<input type="checkbox"/>	copy of the images*
<input type="checkbox"/>		<input type="checkbox"/>	transcription of the images*
3. If record consists of recorded words or information which can be reproduced in sound –			
<input type="checkbox"/>	listen to the soundtrack (audio cassette)	<input type="checkbox"/>	transcription of soundtrack* (written or printed document)

4. If record is held on computer or in an electronic or machine-readable form –					
	printed copy of record*		printed copy of information derived from the record*	copy in computer readable form* (stiffy or compact disc)	
* If you are requesting a copy or transcription of a record above, do you wish the copy or transcription to be posted to you? A postal fee is payable.				YES	NO
<i>In which language would you prefer the record?</i>					
<i>Note that if the record is not available in the language you prefer, access may be granted in the language in which the record is available.</i>					

G. Notice of decision regarding request for access

<p><i>You will be notified in writing, at the address or fax number provided in Part B, whether your request has been approved or denied.</i></p> <p><i>If you also wish to be informed in another manner, please specify the manner and provide the necessary particulars to enable compliance with your request.</i></p>
--

How would you prefer to be informed of the decision regarding your request?

	Postal Address		Email		Fax
Other:					

Signed at _____ this _____ day of _____ 20__

SIGNATURE OF REQUESTOR

FOR SARS USE

Reference number allocated:

Request received by:

Request received on:

Request fee (if any):

Access fee:

Decision:

Signature of Deputy Information

Officer:

Date:

**FEES IN RESPECT OF PUBLIC BODIES
IN TERMS OF GOVERNMENT NOTICE NO. R. 187
IN GOVERNMENT GAZETTE 23119 OF 15 FEBRUARY 2002**

1. The fee for a copy of the manual as contemplated in regulation 5(c) is R0,60 for every photocopy of an A4 size page or part thereof.
2. The fees for reproduction referred to in regulation 7(1) are as follows:

	R/c
(a) For every photocopy of an A4 size paper or part thereof	0,60
(b) For every printed copy of an A4 size page or part thereof held on a computer or in electronic or machine readable form	0,40
(c) For a copy in a computer-readable form on –	
(i) stifty disc	5,00
(ii) compact disc	40,00
(d) (i) For a transcription of visual images, for an A4 size page or part thereof	22,00
(ii) For a copy of visual images	60,00
(e) (i) For a transcription of an audio record, for an A4 size page or part thereof	12,00
(ii) For a copy of an audio record	17,00
3. The request fee payable by every requester, other than a personal requester, referred to in regulation 7(2) is R35,00.

4. The access fees payable by a requester referred to in regulation 7(3) are as follows:

	R/c
(a) For every photocopy of an A4 size paper or part thereof	0,60
(b) For every printed copy of an A4 size page or part thereof held on a computer or in electronic or machine-readable form	0,40
(c) For a copy in a computer-readable form on –	
(i) stiffy disc	5,00
(ii) compact disc	40,00
(d) (i) For a transcription of visual images, for an A4 size page or part thereof	22,00
(ii) For a copy of visual images	60,00
(e) (i) For a transcription of an audio record, for an A4 size page or part thereof	12,00
(ii) For a copy of an audio record	17,00
(f) To search for and prepare the record for disclosure, R15,00 for each hour or part of an hour, excluding the first hour, reasonably required for such search and preparation.	
(g) For purposes of section 22(2) of the Act, the following applies:	
(i) six hours as the hours to be exceeded before a deposit is payable; and	
(ii) one third of the access fee is payable as a deposit by the requester.	
(h) The actual postage is payable when a copy of a record must be posted to a requester.	

FORM B
NOTICE OF INTERNAL APPEAL

(Section 75 of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000))

**STATE YOUR REFERENCE
NUMBER:**

A. Particulars of SARS

The name and postal or physical address, fax number or e-mail address of the Information Officer or Deputy Information Officer must be stated below.

Attention:

Information Officer/Deputy Information Officer: SARS

B. Particulars of person requesting access to the record

- (a) The particulars of the person requesting access to the record must be recorded below.*
- (b) Furnish an address and/or fax number in the Republic to which information/decision must be sent.*
- (c) Proof of the capacity in which the request is made, if applicable, must be attached.*

Full names and surname:

Postal address:

Telephone number:

Fax number:

E-mail address:

Capacity in which the request is made, together with proof of such capacity, when made on behalf of another person:

C. Particulars of person on whose behalf request is made

This section must be completed only if a request for information is made on behalf of another person.

Full names and surname: _____

Identity/company number: _____

D. The decision against which the internal appeal is lodged

Mark the decision against which the internal appeal is lodged with an "X" in the appropriate box

<input type="checkbox"/>	Refusal of request for access.
<input type="checkbox"/>	Decision regarding fees determined in terms of section 22 of the Act.
<input type="checkbox"/>	Decision regarding the extension of the period within which request must be dealt with in terms of section 26(1) of the Act.
<input type="checkbox"/>	Decision in terms of section 29(3) of the Act to refuse access in the form as requested by the requester.
<input type="checkbox"/>	Decision to grant request for access.

E. Grounds for appeal

If the provided space is inadequate please continue on a separate page and attach it to this form. You must sign all the additional pages.

State the grounds upon which the internal appeal is based:

State any other information that may be relevant in considering the appeal:

F. Notice of decision on appeal

You will be notified in writing, at the address or fax number provided in Part B, of the decision on your internal appeal. If you also wish to be informed in another manner, please specify the manner and provide the necessary particulars to enable compliance with your request.

How would you prefer to be informed of the decision regarding your request?

Signed at _____ this _____ day of _____ 20__

SIGNATURE OF APPELLANT

FOR SARS USE

Appeal received by:

Appeal received on:

Appeal fee:

Submitted to Relevant

Authority on:

Outcome of appeal:

New decision, if applicable:

Signature of Relevant Authority

Date of decision: