South African Revenue Service

Service Charter



SARS

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SARS Commitments, Your Rights, Obligations and Service Level Standards

2022 v3

*Where it is not explicit in the charter about customs and excise, customs and excise should be regarded as a tax. Tax system should be regarded as inclusive. The service charter operations value-chain relate to all tax types.

"Business Day" means a day which is not a Saturday, Sunday or a public holiday and, for purposes of determining the days or a period allowed for complying with the provisions relating to dispute resolution, excludes the days between 16 December of each year and 15 January of the following year, both days inclusive.

Disclaimer:
This Charter (including any time periods stipulated herein) is subject to any applicable Act of Parliament. Should any aspect of this Charter be in conflict with the applicable legislation, the applicable legislation will take precedence.

Preamble
SARS DERIVES ITS MANDATE FROM THE SARS ACT (No. 34 of 1997)

To make provision for the efficient and effective administration of the revenue collecting system of South Africa.
The mandate of SARS is to:

- Collect all revenue due
- Ensure optimal compliance with tax, customs and excise legislation
- Provide a customs service to optimise revenue, border protection and facilitate legitimate trade

SARS administers and is governed by legislation, some of which is listed below but not limited to them;

- Constitution of the Republic of South Africa, Act 108, 1996
- Public Finance Management Act 1 of 1999
- Income Tax Act, 1962
- Customs and Excise Act, 1964
- Value-Added Tax Act, 1991
- Tax Administration Act, 2011
- Promotion of Access to Information Act 2, 2000
- Promotion of Administrative Justice Act 3, 2000
- Protection of Personal Information Act 4, 2013

SARS exists to serve the **HIGHER PURPOSE** of enabling government to build a capable state that fosters sustainable economic growth and social development that serves the wellbeing of all South Africans.

Our vision is to be a **s**mart, **m**odern SARS with **u**nquestionable **i**ntegrity, which is **t**rusted and **a**dmired.

We are in pursuit of a **strategic intent** to develop a tax system based on **voluntary compliance**, and where appropriate, enforce responsibly and decisively.

In support of our Strategic Intent, we have nine **Strategic Objectives**

- Provide clarity and certainty of tax obligations
- Make it easy for taxpayers and traders to comply and fulfil their obligations
- Make it hard and costly for taxpayers and traders who do not comply
- Develop a high performing, diverse, agile and engaged workforce
- Increase the use of data to improve integrity, derive insight and improve outcomes
- Modernise our systems to provide digital and streamlined services
- Drive efficient use of resources to deliver quality outcomes and performance excellence
- Work with and through stakeholders to improve the tax system
- Build public trust and confidence in the tax administration system

SARS' **Theory of Compliance** states that we believe that most taxpayers are honest and simply want to fulfil their obligations with the least amount of effort and cost.

The execution of work by SARS is enhanced by upholding the following SARS values:

- Uncompromising regard for taxpayer confidentiality
- Unquestionable integrity, professionalism and fairness
- Exemplary public service
- Incontestable insights from data and evidence

We encourage our taxpayers to take advantage of SARS' online channels (e.g. eFiling, MobiApp, etc.), SARS Contact Centre, SARS branches (by appointment), and Mobile Tax Units (MTUs).

To provide clarity, awareness and to make it easy for taxpayers to comply, easy to follow leaflets and booklets can be accessed in our branches and on the SARS website at www.sars.gov.za.

Taxpayer Rights and Obligations

You have a RIGHT to:	You have an OBLIGATION to:
• Clarity and certainty (to be informed) of obligations to SARS	• Timeously engage, register and comply with legal obligations
• Excellent service, irrespective of the method of engagement with SARS	• Co-operate in full and provide accurate, truthful information through efficient and timeous engagement via appropriate channels and to uphold mutual respect in all engagements
• Be heard, exercise the available mechanisms, make complaints, lodge disputes and have them resolved timeously	• Provide all supporting documentation and information within the required time frames, as requested
• Be treated without fear, favour, or prejudice by SARS in a confidential manner, within the relevant legislative framework	• Act honestly and have respect for the tax system, SARS officials, and SARS's duly appointed service provider(s) • Assist in deterring non-compliance by reporting tax fraud and non-compliance with tax legislation
• Be represented by a professional	• Accept personal responsibility and accountability for all your tax affairs
• Be treated with respect by SARS officials and SARS's duly appointed service provider(s)	• Respect SARS officials and SARS's duly appointed service provider(s) and the work they perform/undertaken by them
• Be treated or served in an environment free from harassment, hate speech, bullying and gender-based violence	• Refrain from any form of harassment, hate speech, bullying or gender-based violence
• Have an honest dealing with SARS officials	• Not bribe or manipulate SARS officials in exchange for favours
• A safe and secure environment	• Refrain from committing or inciting violence, assault or entering the premises with a firearm or dangerous object(s)

Note: SARS is intolerant of all forms of harassment, hate speech, bullying and gender-based violence.



1. Engagement with taxpayers

In pursuit of our vision to be a smart and modern SARS, we have a number of channels that offer the highest first query resolution. These include:

- On-line channels, which are available any time, day or night. We encourage taxpayers, traders and tax practitioners to utilise these on-line digital channels;
- Office visits – for your convenience, please make a booking beforehand as there may be delays without an appointment;
- Inbound calls to our contact centre;
- Selected self-help desks

Over time we aspire to increase engagement with taxpayers through our digital channels to ensure speedy resolution, thus reducing physical channel interaction.

*The availability of our channels is communicated on the SARS Website and Branches.

We will conduct regular customer, segment and public opinion surveys to improve customer service.

Our objective is to provide an excellent, timeous service that is seamless and effortless, and we are committed to the service levels set out in this Charter, as well as those spelt out in our Annual Performance Plan.

Service Commitments

{Service level performance timelines are calculated from the date that all supporting documents are received at the right channel, and exclude time spent waiting for the submission of supporting documents. Complexity, as covered by the remainder of the commitment resolution, might require extra time, which is equal to the time and half of the service level committed (e.g. normal service level is 10 business days, i.e. time and half is 15 business days).}

Through the digital channels, we will:

- Ensure mission critical systems availability / uptime is 99% of planned capacity due to scheduled maintenance.
- Provide Lwazi (ChatBot), amongst other services, for requesting a tax number, statement of account, audit and refund status.
- Offer SMS and WhatsApp functionalities, amongst other services, for appointments, enquiry of tax reference number, enquiry of returns submission, account balance, tax clearance status and refunds.
- Offer an Online Query System for uploading supporting documents to be referenced with the relevant case number.

Through our customer interactive channels, we will:

- Offer eBooking appointments for branch visits and virtual engagements, either through the SARS website and/or SMS.
- Confirm 8 out of 10 SMS appointments within 3 business days.
- Offer 90% first contact resolution at our Contact Centre.
- Attend to 9 out of 10 appointments at branches, MTUs and external points of service within 30 minutes of waiting time. Visits to these service points without an appointment are not covered by this commitment.
- Resolve 9 out of 10 communications through a dedicated email channel within 21 business days of receipt of complete information. Should this not be possible, SARS will communicate reasons for the delay to the taxpayer.

2. REGISTRATION

Provided all registration requirements are met, we will process and finalise:

- electronic registration application (PIT, CIT, VAT, and PAYE) immediately on receipt of complete information and where no validation is required. Should this not be possible, SARS will communicate reasons for the delay to the taxpayer.
- 9 out of 10 applications that require due diligence, validation, and/or inspection within 21 business days, pertaining to any tax type. SARS will communicate reasons for the delay to the taxpayer.
- 9 out of 10 Customs registration applications within 5 business days, on receipt of complete information, and where no inspection or bond is required. Should this not be possible, SARS will communicate reasons for the delay to the taxpayer.
- 9 out of 10 Customs and Excise licensing applications within 21 business days (excluding trader processing time) of submission of complete information, where an inspection and/or bond is required. Should this not be possible, SARS will communicate reasons for the delay to the taxpayer.
- 8 out of 10 applications for AEOC (Authorised Economic Operator Compliance) within 70 business days.
- 8 out of 10 applications for AEOS (Authorised Economic Operator Security) within 90 business days.

3. DEREGISTRATION

Provided all deregistration compliance requirements are met:

- We will process and finalise 9 out of 10 requests or notifications (PIT, CIT, VAT and PAYE) within 90 business days provided all supporting documents have been submitted.

4. RETURNS

We will:

- Where required, communicate with you via SMS or email to remind you of submission deadlines.
- Provide you with an assessment outcome in under 5 seconds.



5. CUSTOMS DECLARATIONS

We will:

- Finalise 9 out of 10 Customs declarations within 4 hours of receipt.
- Finalise within 48 hours, where inspection is required and if all requested supporting documents have been provided and no additional information is required.



6. VERIFICATION

If you are subject to a verification, we will conclude 8 out of every 10 verifications of self-assessment returns or declarations within 21 business days from the date of receipt of complete and correct supporting documents, unless you submit multiple years to which our commitment on previous year(s) is 90 business days, whilst regularly communicating the progress.



7. AUDIT

If you are subject to an audit, we will:

- Conclude 9 out of 10 audits within 90 business days from the date of receipt of all the required supporting documents in a complete and correct manner unless alternative arrangements are communicated.
- Provide progress feedback as per the relevant government notice.



8. REFUNDS

Ensure that 9 out of every 10 taxpayers receive their refund due that is above R100 within 3 business days and if;

- your banking details are correct
- you have no debt or outstanding returns; and
- no inspection, verification or audit is required or has been initiated.



9. PAYMENTS

When you make a valid payment, using the correct SARS generated payment reference number, we will:

- Process 10 out of 10 payments within 3 business days of receipt thereof. Should this not be possible, SARS will communicate reasons for the delay to the taxpayer.



10. DEBT

Deferral of payment

When you apply for a deferral of payment (excluding enforcement and disputed debt because this inherently takes longer), and all the legal requirements have been met, we will consider and decide 8 out of 10 valid deferral requests within 21 business days of receipt of completed requested supporting documents, if no further engagement is required.

Acknowledgment of Suspension of payment

When you apply for a Suspension of Payment, we will issue an acknowledgment letter within 5 business days.

We will not institute any collection steps from the date on which we receive a valid request for suspension of payment, until 10 days after you have been informed that the request has either been declined, or after you receive notice that an already approved suspension of payment has been revoked. The above applies, unless there is reasonable belief that there is a risk of dissipation of assets.

Debt compromise

When you request a debt compromise and all the requirements have been met, we will deal with each case based on the merit and risk associated with it, through the governance process, within 90 days, and provide a status update of the application. Should additional time be required, we will communicate with the taxpayer.



11. DISPUTES IN TERMS OF THE TAX ADMINISTRATION ACT

Request for Correction

When you realise that an error was made when completing your return, the Request for Correction (RFC) process allows you to correct a previously submitted return/declaration.

An RFC will not be allowed in the following circumstances:
Where an audit or verification case was completed, or a revised declaration was done by a SARS user. You will need to wait for the outcome to follow the dispute process.

Where SARS disagrees with your request, you have a right to make use of the dispute resolution processes (Objection, Appeal and Alternative Dispute Resolution), within the prescribed timeframes applicable to both SARS and the taxpayer.

Request for Reasons, Objections, Appeals

Unless otherwise agreed, and where no exceptional circumstances arise that warrant an extension to the responding period, we will:

- Provide reasons in 9 out of 10 cases within 45 business days from the date of receipt of the request.
- Make a decision in 7 out of 10 objections within 60 business days from the date of lodging an objection.
- Decide on the suitability of a case for Alternative Dispute Resolution (ADR) in 7 out of 10 ADR requests, and inform you accordingly within 30 business days from the date of receipt of the request.
- Finalise 8 out of 10 ADR proceedings within 90 business days from the date of commencement of the ADR, or within a further period as may be agreed with SARS.
- If SARS does not concede an appeal, or if no agreement is reached after ADR Proceedings are held, a taxpayer is at liberty to give notice to the Tax Board for consideration of the tax matter.



12. DISPUTES IN TERMS OF THE CUSTOMS AND EXCISE ACT

You have the right to disagree with SARS and to lodge an appeal against declaration outcomes and/or legally specified decisions within prescribed timeframes. In this regard, we will:

- Notify 9 out of 10 appellants within 10 business days of the outcome of their appeal to the SARS internal appeal committee.
- Resolve 9 out of 10 appeals within 60 business days (excluding complicated cases or cases that require legal or specialised input).
- Decide on the suitability of a case for ADR in 9 out of 10 ADR requests and inform you accordingly within 30 business days from the date of receipt of the request.
- Finalise 9 out of 10 ADR proceedings within 90 business days after the date of notice to the appellant that the matter is appropriate for ADR (unless the period was extended).



13. TAX COMPLIANCE STATUS

We will respond to 9 out of 10 of any challenged tax compliance status within 5 business days.

14. VOLUNTARY DISCLOSURE PROGRAMME

Where SARS needs to consider voluntary disclosure applications, we will:

- Acknowledge 9 out of 10 applications within 30 business days of receipt.
- Finalise 9 out of 10 applications within 90 business days, where all requested supporting documents have been received, unless alternative arrangements are communicated. Should we be unable to finalise, SARS will communicate reasons for the delay to the taxpayer.

15. SERVICE FAILURES

SARS is committed to providing a high standard of service and to minimising service failures. Given the volume and complexity of transactions and engagements, service may not always meet expectations, any service gaps will be addressed promptly through appropriate corrective action and engagement.

You can help us by telling us what you think of our service. Where things go wrong, we want to put them right for you, learn from where we went wrong, and make sure that we don't make the same mistake again.

Primary service failures of any kind should be reported to the agent/ officer, operations manager and/or manager of the branch / centre for objective resolution.

*SARS Offices offer the contact details of the responsible manager.

if you are not happy with the outcome, you may escalate the issue as indicated below:

You can lodge a complaint to SARS via:

- SARS eFiling on www.sarsefiling.co.za
- The SARS Contact Centre on 0800 00 7277
- The SARS Complaints Management at 0800 12 12 16
- A SARS Branch by making an appointment

Where a service complaint has been lodged through the above channels, and is supported by a case number, we will:

- Resolve 8 out of 10 complaints within 21 business days. This commitment excludes cases involving suspicious activity, illicit and legal matters, disputed cases, and matters under Digital Fraud, Criminal Investigations, Specialised Audit, Legal Counsel, Syndicated Tax and Tax Crimes. Due to their complexity and investigative nature, these matters may take up to 150 business days to finalise.



16. COMPLAINTS TO THE OFFICE OF THE TAX OMBUD

We are dedicated to resolving any issue that you have with us, by providing a dedicated service, clarity, and certainty in relation to your administrative rights and obligations as a taxpayer or trader. Where that fails, you may request the intervention of the Office of the Tax Ombud. In this regard, we will:

- Resolve 6 out of 10 complaints escalated by the Office of the Tax Ombud within 15 business days. This commitment excludes cases involving suspicious activity, illicit and legal matters, disputed cases, and matters under Digital Fraud, Criminal Investigations, Specialised Audit, Legal Counsel, Syndicated Tax and Tax Crimes. Due to their complexity and investigative nature, these matters may take up to 150 business days to finalise.

A complaint to the Tax Ombud may be lodged through the following channels:

- Toll-free call centre: 0800 662 837
- Landline: +27 12 431 9105
- Email: complaints@taxombud.gov.za

17. REPORTING CORRUPTION

17.1 External – whistle blowing

You can report any suspicious activity through the channel below:
https://secure.sarsefiling.co.za/AdHocCaseSourcing

SARS is committed to clamping down any activities relating to tax fraud, however, tax matters are confidential and therefore no feedback can be provided to any whistle-blower in terms of Sect 68 and 69 of the Tax Administration Act.

However, we will acknowledge receipt of any suspicious activity or illicit case reported to us.

17.2 Internal

We are serious about creating a corruption-free environment across every activity or function that we perform. You have the right to report any corrupt activity (or suspiciously corrupt activity) to us, and we urge you to do so, whether anonymously or not. We have two dedicated channels for this, namely:

Reporting corruption: anti-corruption@sars.gov.za
Hotline: 0800 00 2870

18. CONTACT DETAILS

More information is also available on the SARS website www.sars.gov.za
Follow us at "sarstax" on X and also on Facebook, LinkedIn.

Manage tax matters on the go with SARS digital channels

SMS Service 47277

USSD# *134*7277#

AI Assistant on www.sars.gov.za

SARS Online Query System (SOQS) at www.sars.gov.za

SARS MobiApp

WhatsApp 0800 11 7277 Send "Hi or Hello"

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