



South African Revenue Service
Service Charter

**Your Rights,
Obligations
and
Service
Timeframes**

WHAT WE DO

The South African Revenue Service (SARS) is the nation's tax collecting authority. It was established in terms of the South African Revenue Service Act 34 of 1997 as a semi-autonomous agency. SARS is responsible for administering the South African tax system and customs service.

At SARS we:

Aspire to contribute directly to the economic and social development of the country by collecting all revenue due to the state.

Encourage tax, customs and excise compliance.

Uphold the Constitution and the Bill of Rights of the Republic of South Africa, as well as all tax and customs legislation.

Seek to partner with taxpayers, traders and other stakeholders to build an understanding that paying tax is necessary to develop our country.

Counteract fraud and corruption – within and outside SARS.

Strive to constantly improve our service to taxpayers and traders.

Commit to providing a service that is fair, accurate and based on mutual trust and respect.

Demonstrate values of accountability, fairness, honesty, integrity, respect, transparency and trust.

Provide efficient and cost-effective processes that make it easy for taxpayers and traders to meet their obligations.

Engage with taxpayers, traders and stakeholders through multi-lingual interaction.

Educate taxpayers and traders on their tax obligations and what is required of them.

Communicate promptly, respectfully and effectively.

Endeavour to adhere to reasonable timeframes.

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."

Your Rights and Obligations

SARS will:

Help you by providing

- Courteous and professional service at all times
- Clear, accurate and helpful responses
- Instructions that are clear and concise on the actions you need to take and by when
- Access to SARS via eFiling, the SARS Contact Centre, SARS branches and Mobile Tax Units
- Self-explanatory leaflets and booklets on the SARS website www.sars.gov.za and in branches

Be fair to you by

- Expecting you to pay only what is due under law
- Treating everyone equally
- Ensuring everyone pays their fair share
- Informing you if and when prescribed timeframes cannot be met

Respect your constitutional rights and privacy by

- Keeping your tax affairs strictly confidential
- Furnishing you with reasons for decisions taken regarding your tax and customs affairs
- Applying the law consistently and impartially

If you are not satisfied, you may

- Exercise your right to request reasons for decisions and outcomes regarding your personal tax affairs
- Exercise your right to object and appeal against an assessment or qualifying decision
- Lodge an administrative complaint via eFiling, at a SARS branch or via the SARS Contact Centre
- After having exhausted all administrative complaints processes within SARS, lodge a complaint with the Office of the Tax Ombud

Your Obligations

In return, your obligations are to

- Be honest
- Submit full and accurate information on time
- Comply with all prescribed administrative processes and timeframes
- Pay your tax and/or duties on time and in full, using the correct payment reference number(s)

- Encourage others to pay their tax and/or duties on time and in full
- Not encourage or be party to any corrupt activity or fraud in any form
- Ensure that SARS has your correct personal information and payment details
- Take responsibility for your tax affairs, even if you have authorised someone to act on your behalf.
- Show our staff respect just as they are expected to respect you. If someone else acts on your behalf, we expect the same respect from them.



Engagement

If you call our SARS Contact Centre we will endeavour to:

- Answer your call within 4 minutes during our peak seasons.
- Answer your call within 1 minute during our off-peak seasons.
- Call you within 2 business days, where additional specialist support is required.

If you visit a SARS branch or mobile tax unit we will endeavour to:

- Serve you within 3 hours during our peak seasons.
- Serve you within 1 hour during our off-peak seasons.
- Contact you within 5 business days, where additional specialist support is required.

When using the eFiling channel we will endeavour to:

- Make SARS eFiling available 24 hours a day.
- Afford businesses paying VAT, until the last business day of the month to pay. Manual filers must pay by the 25th of each month or where the 25th falls on a weekend or public holiday, the business day prior to the 25th.
- Communicate with you via SMS or email to remind you of submission deadlines.
- Process your requests quicker than if you had visited a SARS branch.

If you correspond with SARS we will endeavour to:

- Respond to a Tax, Customs or Excise query within 21 business days of receipt thereof.



Registration

When you apply for registration and all registration requirements have been met:

- We will process and finalise the application within 2 business days, where no inspection is required.
- For Customs registrations, we will process and finalise the application within 5 business days, where no inspection is required.
- Where an inspection is required, we will process and finalise the application within 21 business days.



Returns/Declarations

When you submit a return or declaration electronically to SARS we will endeavour to:

- Assess the return within 5 business days, where manual intervention is not required.
- Process all customs declarations within 4 hours of receipt.
- Finalise it within 48 hours, where an inspection is required.



Inspection, Audit & Verification

If you are subject to an inspection, verification or audit, we will endeavour to:

- Notify you that the return or declaration is subject to verification within 15 business days of submission, if your return is for the current filing period.
- Conclude verification within 21 business days from the date all required supporting documents are received, if your return is for the current filing period.
- Conclude an audit within 90 business days from the date all required supporting documents are received.



Refunds

If a current year's refund is due to you and:

- **No other debt is due**
 - **All obligations have been met**
 - **SARS administrative control processes are adhered to, and**
 - **No inspection, verification or audit is required or has been initiated, we will endeavour to:**
1. Pay the current filing period refunds, above R100, within 7 business days of finalising the final assessment.
 2. Pay customs and excise refunds within 30 business days of finalising the application.

Where Customs and Excise refund payments are paid into a deferment account, we will endeavour to:

- Pay refunds into the same deferment account, provided that the original payment was also made from the deferment account.

All Tax, Customs and Excise refund payments are paid into the FICA approved bank account that the client has registered with SARS.



Payments

When you make a payment and SARS has the correct payment reference number, we will endeavour to:

- Process the payment within 3 business days of receipt thereof.



Debt

When you apply for deferral or suspension of payment and all the requirements have been met, we will endeavour to:

- Consider the request within 21 business days of receipt of the complete application, and communicate accordingly.

When you request a debt compromise and all the requirements have been met, we will endeavour to:

- Consider the request within 30 business days of receipt of the complete application, and communicate accordingly.



Disputes in terms of the Tax Administration Act

You have the right to disagree with SARS and to lodge an objection and appeal within the prescribed timeframes against an assessment or certain decisions.

Where SARS receives a request for reasons, an objection or an appeal, unless otherwise agreed, and where no exceptional circumstances arise that warrant an extension to the responding period, we will endeavour to:

- Provide reasons for an assessment within 45 business days.
- Consider the objection within 60 business days.
- Consider if a matter is suitable for Alternative Dispute Resolution (ADR) within 30 days from the date the request was received.
- Finalise ADR proceedings within 90 business days.
- Where an agreement is concluded, issue an assessment to give effect to the agreement within a period of 45 days, after the date of the last signing of the agreement.
- Set down the appeal before the Tax Board within 30 days of receipt of the notice of appeal, where no ADR procedures are pursued.



Disputes in terms of the Customs and Excise Act

You have the right to disagree with SARS and to lodge an objection and appeal within the prescribed timeframes against an assessment or certain decisions.

Where SARS needs to provide a Determination of Tariff/Valuation/Origin, we will endeavour to:

- Finalise and communicate the outcome of the Determination of Tariff/Valuation/Origin within 90 days of receipt of all required information/documentation (excluding cases of escalation or exception cases, i.e. World Customs Organisation or legal referrals).



Complaints to SARS

You can lodge a complaint via:

- SARS eFiling at www.sarsefiling.co.za
- A SARS Branch
- The SARS Contact Centre on 0800 00 7277
- The SARS Complaints Office at 0860 12 12 16

Where a service complaint has been lodged, we will endeavour to:

- Respond within 21 business days.



Complaints to the Tax Ombud

If you have exhausted all administrative complaint processes in SARS or have compelling circumstances, you may lodge a complaint with the Tax Ombud.

The complaint can be lodged via:

- The toll-free call centre on 0800 662 837
- +27 12 431 9105
- complaints@taxombud.gov.za

Comments on the SARS Service Charter can be emailed to Ooregistration@sars.gov.za

More information is also available on the SARS website www.sars.gov.za

Join the conversation on social media: Look for “South African Revenue Service” on Facebook and LinkedIn and “@sarstax” on Twitter.



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