

# Draft letter to the Minister of Finance

Tax Ombudsman  
Office of the Tax Ombudsman  
[Address]  
[Date]

The Honourable [Minister's Name]  
Minister of Finance  
[Ministry Address]

Dear Minister,

I am writing to you in my capacity as the Tax Ombudsman, an office established under the Tax Administration Act 28 of 2011, with a mandate to review and address any complaints by taxpayers regarding service, procedural, or administrative matters arising from the application of the provisions of the Tax Act by the South African Revenue Service (SARS).

In terms of s195 of the Constitution, public administration must be governed by the democratic values and principles enshrined in the Constitution, including a high standard of professional ethics; efficient, economical and effective use of resources; provision of impartial, fair and equitable service; transparency and accountability.

In terms of s16(1) of the Tax Administration Act 28 of 2011 the mandate of the Tax Ombud is to:

- (a) Review and address any complaint by a taxpayer regarding a service matter or a procedural or administrative matter arising from the application of the provisions of a tax Act by SARS, and
- (b) Review, at the request of the Minister or the initiative of the Tax Ombud with the approval of the Minister, any systemic and emerging issue related to a service matter or the application of the provisions of this Act or procedural or administrative provisions of a tax Act.

Recently, my office held a discussion with the Recognised Controlling Bodies Forum (RCB Forum), representing tax practitioners across the country. The complaints received by the RCB Forum consistently highlight ongoing problems in the interaction between tax practitioners and SARS, particularly focusing on constraints relating to the appointment booking system. Issues raised include but are not limited to, inadequate online booking options, long waiting times and restrictions on the scope of matters that can be discussed during appointments—specifically, the limitation to only one client issue per appointment.

Furthermore, the complaints draw attention to a perceived lack of partnership and collaboration between tax practitioners and SARS, exacerbated by ongoing challenges with the SARS contact centre. This situation, if left unaddressed, may undermine the efficiency and effectiveness of our tax administration system, potentially affecting tax compliance and revenue collection.

In accordance with Section 16(1)(b) of the Tax Administration Act 28 of 2011, which empowers the Tax Ombudsman to review systemic and emerging issues related to service matters or the

application of the provisions of the Tax Act, either at the request of the Minister or on the initiative of the Tax Ombudsman with the approval of the Minister, I propose to formally investigate these matters as systemic issues.

Given the potential impact of these issues on the tax administration's integrity and the taxpayer's trust in the system, I believe it is imperative that we undertake a comprehensive review. This will allow us to identify the root causes and implement necessary reforms to address these challenges effectively.

Therefore, I am seeking your approval to proceed with this investigation into the systemic issues raised by the RCB Forum regarding the treatment of tax practitioners by SARS. I am confident that with your support and the cooperation of SARS, we can work towards implementing solutions that will enhance our tax system's efficiency, fairness, and responsiveness to the needs of all stakeholders.

I look forward to your positive response and am available for any discussions or clarifications you may require regarding this matter.

Thank you for your attention to this important issue.

Yours sincerely,

Tax Ombudsman

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