



OFFICE OF THE  
**TAX OMBUD**  
*Ensuring fairness*

# **BUSINESS DAY SUMMIT**

**MARCH 2019**

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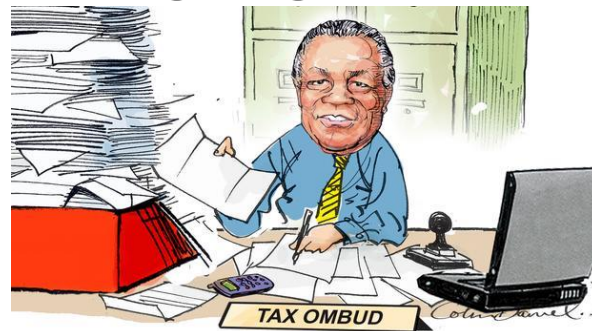
# WHY THE TAX OMBUD

- ❖ Katz Commission proposed introduction of the Tax Ombud –
  - protect taxpayer rights
  - mediate between revenue and taxpayer
  - Need an impartial and independent institution



# HOW ESTABLISHED

- ❖ In terms of Tax Administration Act 28 of 2011
- ❖ Minister of Finance appoints the Tax Ombud – S14
- ❖ Reports to the Minister – Operation independence but not structurally independent.
- ❖ Need for enabling legislation eg Tax Ombud Act



# MANDATE OF THE TAX OMBUD

- (1) Review and address a complaint  
by a taxpayer

Type of complaint – Service



**SERVICE**



Procedural

Administrative



arising from the application of the tax Act egs Customs Act, Income Tax Act, Vat Act.

- (2) Review, at the request of the Minister/ at the Tax Ombud's initiative – (with the approval of the Minister) - a systemic issue.

# TYPE OF COMPLAINTS/ EXAMPLES

## ➤ Refunds

Dispute Resolution – non adherence to timeframes by SARS.

PAYE statements of accounts



# PROCESS

S16(4) Exhaust SARS internal process (unless if have compelling circumstances)

## Compelling Circumstances

- ❖ If a complaint raises a systemic issue.
- ❖ Exhausting SARS resolution mechanism will cause undue hardship
- ❖ Exhausting is unlikely to produce a result within a period of time the TO considers reasonable.

# THE FUTURE

- ❖ Institutional independence
- ❖ Footprint expansion





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**THANK YOU**