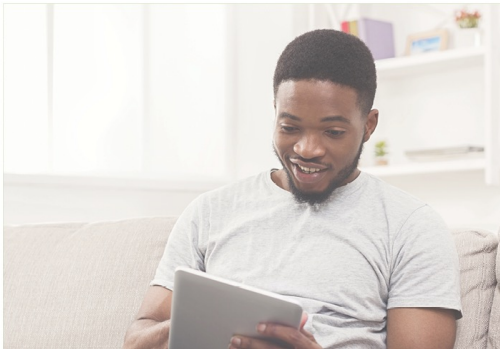


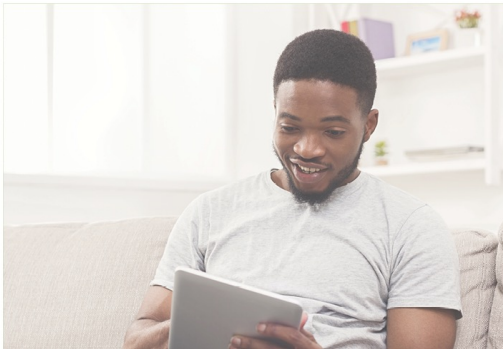
South African Tax Ombud

Thabo Legwaila



Structure of office and founding legislation

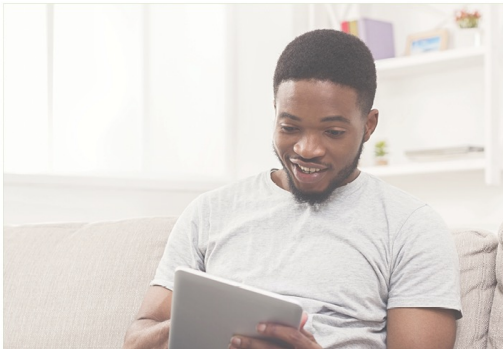
- Formed in terms of the Tax Administration Act
 - 10 years old in 2023
- Tax Ombud reports to the Minister of Finance
- Mandate:
 - to resolve complaints by taxpayers regarding service, procedural or administrative matter arising from application of tax Act; or
 - Systemic or emerging issue at the request, or with approval, of minister of Finance





DO NOT
ENTER

- Excludes review of:
 - Legislation;
 - Appeal, objection or matter before court; or
 - SARS policy or practice, unless interferes with admin, service or procedural matter.



Relationship with SARS



Report to Minister of Finance



Improvement from secondments to independence in employment of staff



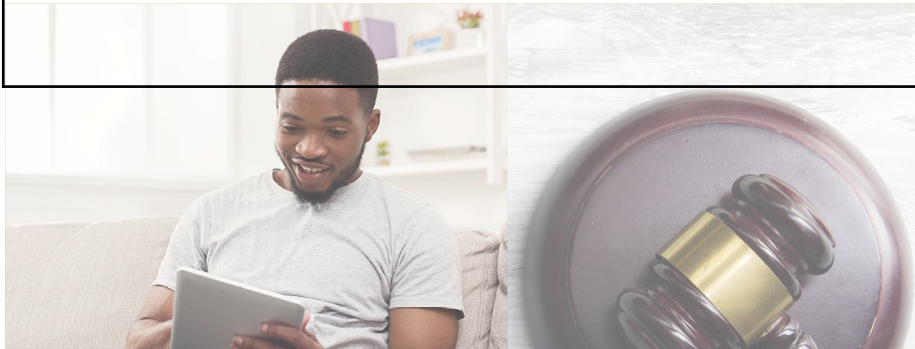
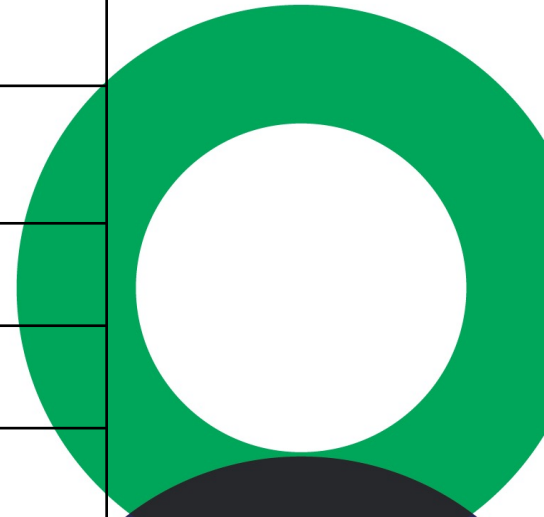
Budget allocated by Minister

CFO is Commissioner

Employees employed in terms of SARS Act

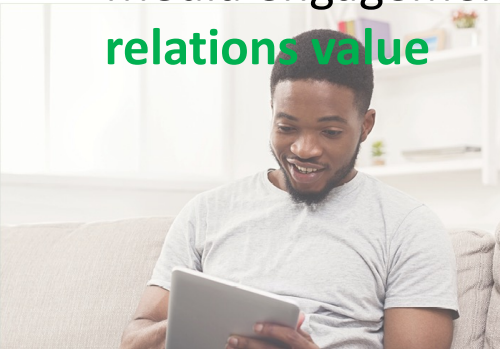
QUERIES AND COMPLAINTS

	2020	2021	2022
Queries	10 810	9 180	13 284
Complaints received	3 278	2 967	3 965
Complaints accepted	1 441 (44%)	1 250 (44%)	1 675 (42%)
Complaints rejected	1 634 (50%)	1 340 (46%)	1 892 (48%)
Complaints terminated	203	262	383
% of accepted recommendations	98%	98%	98%



2021/22 HIGHLIGHTS

- Received an **Unqualified Audit** opinion
- SARS implemented **98%** of OTO's recommendations
- Compiled and approved the **Compilation of Taxpayers' Rights Entitlements and Obligations**
- The collective value of the top 10 refunds paid to taxpayers amounted to **R215 million (US\$ 11.5 million)**
 - Total refunds of more than **R 290 million (USD 15.2 million)**
- The Office received coverage on **46 radio stations**
- Reached **15 950 960 television viewers** through Digital Brand Integration
- Media engagements generated an estimated **R8.4 million (\$450 million) of public relations value**



Challenges...etc



Improvement

Broaden scope

Total structural independence
without loss on shared services

Automation of complaints
lodgement



Barriers

Perception of hinderance

Lack of understanding of need



Extra powers

Binding recommendations?