ANNEXURES A



03 April 2017

Mr Randall Carolissen rcarolissen@sars.gov.za South African Revenue Services (SARS) Lehae La Sars 299 Bronkhorst Street Pretoria 0181

## Formal request for detailed statistics on tax refunds

Dear Mr Carolissen

I write to you in relation to matters in the public domain regarding tax refunds.

As a citizen and an academic who works on public finance matters, I would like to formally request detailed statistics on tax refunds by value, time taken to refund and time taken to raise an assessment. The table attached provides an indication of the minimum level of detail required in relation to refunds for all tax categories for which refunds are provided. Each cell of the table would need to contain the number of refunds and the total (or average) value of those refunds. Or two tables could be provided, one with the number of refunds and one with the value. Analogous information is requested in relation to the time taken to raise assessments, according to value.

I need this information over as long a time period as possible, but at least for the 2009/10 to 2016/17 tax years.

I would appreciate it if you could provide this information as soon as possible, but at least by the end of April 2017.

Yours sincerely

Dr Seán M. Muller

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Table 1 Illustrative table of minimum level of detail required for each tax category (VAT, income, import VAT, etc)

	ths						-					
Time taken for refund	24+ months	_										
	18-24 months											
	12 –18 months											
	9 – 12 months											
	6 – 9 months											
	3 – 6 months											
	2-3 months											
	1-2 months											
	21 – 30 days											
	14 – 21 days											
	7 – 14 days						W444-					
	2 – 7 days											
	<48hours	#refunds	value of refunds									
		< R0.5mil		R0.5mil -	R1mil	R1mil -	R5mil	R5mil -	R10mil	R10mil -	R15mil	R15mil – R20mil
		Value										