

**SARS STRATEGIC PLAN AND ANNUAL
PERFORMANCE PLAN (APP) -2020/21 –
2024/25**

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1. Mandate
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SARS DERIVES ITS MANDATE IN LAW...

SARS DERIVES ITS MANDATE FROM THE SARS ACT (No. 34 of 1997)

To make provision for the efficient and effective administration of the revenue collecting system of South Africa.

The following Acts are examples of the primary legislation SARS administers:

- Income Tax Act, 1962
- Customs and Excise Act, 1964
- Value-Added Tax Act, 1991
- Tax Administration Act, 2011
- Employment Tax Incentives Act, 2013

9 STRATEGIC OBJECTIVES

1. Provide **Clarity & Certainty** for Taxpayers & Traders of their obligations
2. Make it **Easy** for Taxpayers & Traders to Comply with their obligations
3. **Detect** Taxpayers & Traders who do not Comply, and make non-compliance **Hard & Costly**
4. Develop a **High Performing, Diverse, Agile, Engaged** and **Evolved** workforce
5. Increase and expand the use of **Data** within a comprehensive knowledge management framework to ensure integrity, drive insight and improve outcomes
6. Modernize our systems to provide **Digital and Streamlined** online services
7. Demonstrate effective **Resource Stewardship** to ensure efficiency and effectiveness in the delivery of quality outcomes and performance excellence
8. Work with and through **Stakeholders** to improve the tax ecosystem
9. Build **Public Trust and Confidence** in the tax administration system

SITUATIONAL ANALYSIS: KEY EXTERNAL FACTORS

1. Economy
2. Public confidence
3. Illicit Economic activities
4. Emerging technologies
5. Political environment
6. Changing demographics
7. Social Media

SITUATIONAL ANALYSIS: KEY INTERNAL FACTORS

1. Governance and Leadership
2. Staff engagement
3. Evolving modes of work

UPDATED SITUATIONAL ANALYSIS

New emerging matters:

1. Covid -19
2. Moody and S&P's downgrade

COVID – 19 IMPLICATIONS WORKING ARRANGEMENTS

The SARS value chain ensures that tax revenue and customs duties are collected, and refunds paid to taxpayers and legitimate trade is clear.

SARS OPERATIONS (1 of 4)

At a time of greatest social need, we are likely to see a growing demand by Government for financial resources to provide relief to South Africans. This is funded mainly through tax revenues. At the same time the many businesses and individuals, more than usual, will depend on their tax refunds.

“The mandate of the South African Revenue Service (SARS) is to collect all revenues due, ensure optimal compliance with tax and customs legislation, and provide a customs and excise service that will facilitate legitimate trade as well as protect the economy and society.”

SARS OPERATIONS (2 of 4)

- Registration of Taxpayers and Traders
- Enabling the declarations by taxpayers
- The assessment and assure declarations
- Managing dispute
- Administer refunds
- Ensure payments

SARS OPERATIONS (3 of 4)

All the channels that allows taxpayers to engage with SARS are:

- On-line Digital
- Contact Centres
- Ports of Entry
- Tax and Customs branch offices

SARS OPERATIONS (4 of 4)

- In support of the core business all the design and enabling work in support of the above is similarly essential.
- The enterprise support work to provide the financial, material and physical and governance support may be determined to be essential when required

WORKING ARRANGEMENTS

- Staff not on leave we have put the following arrangements in place:
 - **Work from home** - enabled by telephone and email access where possible
 - **Work from home** - with remote access to our core systems via VPN where possible
 - **Report to their place of work at a SARS premises** - this would be scheduled at short notice depending on taxpayer/trader appointments or a rotational schedule determined from time to time for all areas of work
- Staff required to physically report to work have to observe all requirements of personal hygiene, sanitization, and social distancing

REVENUE IMPLICATIONS

The SARS value chain ensures that tax revenue and customs duties are collected, and refunds paid to taxpayers and clear legitimate trade

REVENUE IMPLICATIONS

Revenue overall were impacted by lock down

1. Covid 19

- Reduced economic activity
- Cost of tax relief measure

2. State of the economy

- Low economic growth
- Impact of the down grade

3. Compliance

- General compliance
- Criminal and Illicit activities

COVID -19 TAX RELIEF MEASURES

Tax measures have been proposed to ease the financial burden of the COVID-19 period and the Bills are in varying stages of readiness. Its important to note that for each of these relief measures, we need to :

1. Educate and clarify the legislation to our taxpayers and stakeholders

- YouTube Messages
- Clarification Notes
- Website messages
- Social media messages

2. We need to simplify and make it easy for taxpayers to make use of these benefits by developing **technology solutions** for taxpayers; traders and stakeholders

3. We need to increase our ability to detect non-compliance and make it hard and costly for taxpayers who do not want to comply

4. Our staff needs to be educated to administer these new tax relief

LEGISLATIVE AMENDMENTS – SUMMARY

Tax measures are :

1. Employment Tax Incentive extension
2. Employees' tax deferral
3. Provisional tax deferral
4. Extension of time periods
5. Streamlined special tax dispensation for funds established to assist with COVID-19 disaster relief efforts
6. Skills development levy holiday
7. Fast tracking VAT refunds
8. Deferral for-payment of excise taxes on alcohol and tobacco
9. Deferral for filing and first payment of carbon tax
10. Expanding access to living annuity funds
11. Increasing deduction available for donations to Solidarity Fund
12. Adjusting employees' tax for donations to Solidarity Fund made through an employer
13. Postponing implementation of some Budget 2020 measures
14. Application to SARS for waiving of penalties

COST OF TAX MEASURES

Tax Relief Measures have a direct revenue reduction as well as a cash flow implication.

COVID 19 Tax relief measure	Estimated Revenue Impact	
	Interest Free Loan/Cash flow (R'bn)*	Revenue Cost (R'bn)*
Expansion of Employment Tax Incentive to pay up R750 to all employees with an income below R6,500pm	-	15
Deferral of 35% of PAYE liability for four months for Business with expected gross turnover of less than R100m	19	2
Deferral of 35% Provisional tax payments for the next six months for businesses and the self employed with expected gross turnover of less than R100m	12	3
Skills Development Levy holiday for four months	-	6
90 day deferral of alcohol and tobacco excise duty due to be paid in May and June 2020	6	-
Three month deferral for filing and payment date of carbon tax	2	-
Case by case application for deferral*	5	-
SUBTOTAL	44	26
TOTAL	70*	

* 1) The estimates are in consultation with National Treasury

2) Case-by-case application deferral is expected to be greater than R5bn, as at 30th April R4bn worth of deferrals had been received

3) SARS expects the actual impact to be in excess of R70bn

OVERALL ECONOMIC IMPACT

Average Annual Growth Rates for 2020 in each Scenario: GDP expenditure components at market prices:

	Quick	Slow	Long
Household consumption	-5.1	-11.4	-16.8
Government consumption	0.0	0.0	0.0
Investment	-11.4	-26.6	-33.8
Exports	-8.1	-17.6	-20.8
Imports	-7.7	-17.3	-22.7
GDP	-5.4	-12.1	-16.1

Source: NT calculations

- The average annual growth rate for 2020 are varied based how long it takes to contain the pandemic. This ranges from quick to long.
- The impact of the COVID-19 as well as the Sovereign Credit Ratings downgrades is expected to lead to a potential reduction in revenue collections between **5 and 15%** - this translates to a range of **R71bn and R214bn (excluding any further deterioration in compliance)**

WAY FORWARD

- There is an expected fall in compliance during this time however SARS will be seeking in line with Strategic Objective 3 to detect all non-compliance and take corrective measures, additionally SARS will be focussing on the following to counter the impact on revenue as highlighted:
 - Ensuring concerted effort in syndicated fraud including VAT, Undervaluation of Imports, etc.
 - Tax Gap related opportunities including emerging insights from Judge Davis current work covering aggressive tax planning measures on international taxes as well as effective tax rates.
 - Collaboration with the various Commissions in order to ensure tax compliance and collection of due revenues.
- SARS with work with the RAWC partners (NT and SARB) in the formal process of firming up the final impact on tax revenues due to the emerging risks

STRATEGIC PLAN KEY RESULTS

Key result	Baseline	Five-year target 2024/25
Printed revenue estimates are met and/or exceeded	2019/20 actual revenue performance	Target as announced by Minister
Voluntary compliance has increased as measured by a credible voluntary compliance index	67.20%	83.00%
We have reduced the tax gap significantly – total tax gap as a percentage of total revenue due	New measure	Between 10% - 15% (OECD 11% - 13%)
We have substantially met or exceeded our performance targets based on our plans	65%	85%

STRATEGIC OBJECTIVES

STRATEGIC OBJECTIVE 1: Provide CLARITY & CERTAINTY of taxpayers and traders of their obligations

- The overall taxpayers experience is empowering and enabling.
- The laws we administer are sufficiently simple, clear and easily understood and applied by taxpayers.
- In support of this, taxpayers proactively receive clarity guidance and where required, have easily accessible, additional customized support.
- Certain segments of taxpayers may also access leverage products such as advance pricing agreements, advanced rulings and interpretation notes.

STRATEGIC OBJECTIVE 2:

Make it EASY for taxpayers and traders to comply with their obligations

- Engagements by taxpayers in the fulfilment of their obligations, will be mainly on-line, intuitive and when required, self-managed with minimal face to face visits.
- For non-provisional individual taxpayers, the fulfilment of their registration, filing and payment obligations are seamless.
- Exceptions will be resolved with ease and minimal intervention.
- Provisional individual taxpayers and entities as well as their intermediaries, will experience engagements customized to their specific needs and in line with their respective levels of complexity.
- Increasingly, trusted intermediaries will be empowered and enabled as authorised agents acting on our behalf.

KEY RESULTS 2024/2025

1

Provide clarity and certainty for taxpayers and traders of their obligations

Key results	Baseline	Five-year target 2024/25
The majority of taxpayers, traders and public surveyed perceive the guidance SARS provides as clear, unambiguous and easy to comply with – % of taxpayers and traders that are satisfied with the clarity and certainty of the guidance provided by SARS based on an annual survey (clarity survey)	New measure	80.00% of taxpayers and traders

2

Make it Easy for taxpayers and traders to comply with their obligations

Key results	Baseline	Five-year target 2024/25
Standard taxpayers are auto assessed by SARS – % of standard taxpayer returns auto assessed by SARS (individual taxpayers)	New	95.00% auto assessment of standard taxpayers
Increase the number of taxpayers and traders using digital platforms – % of taxpayers and traders using digital platforms to interact with SARS	75.00%	85.00%

STRATEGIC OBJECTIVE 3: DETECT taxpayers & traders who do not comply, making non-compliance HARD & COSTLY

- Taxpayers and traders who negligently, aggressively, or criminally stay out of the tax system or do not comply will be immediately detected when non-compliance occur.
- They will experience a response appropriate to the nature and degree of their non-compliance, which progressively, may include friendly reminders to more intrusive and investigative engagements that enforce compliance.
- Where necessary, hard enforcement may include court action, asset seizure and criminal prosecution.
- Non-compliant taxpayers and traders may under certain circumstances be named and shamed.

STRATEGIC OBJECTIVE 4: Develop a HIGH performing, DIVERSE, AGILE and ENGAGED workforce

- Our employees consider us to be an Employer of Choice and are engaged to deliver the best taxpayer and trader experience characterised by professionalism and actions that are beyond reproach (carried without bias, fear or favour).
- Tasks have become less administrative, more analytical and service oriented.
- They easily collaborate as teams to leverage their combined strengths, co-create solutions, support/uplift each other's development.
- We invest in them appropriately and provide them with the right tools for the job.
- They are able to respond to future demands of the work environment and changing needs of taxpayers and traders with ease.

KEY RESULTS 2024/2025

3

Detect taxpayers and traders who do not comply, and make non-compliance hard and costly

Key results	Baseline	Five-year target 2024/25
SARS interventions achieve intended outcomes - % of interventions that yield the intended results	Customs 13.00% Core taxes 30.00%	90.00% overall success
We achieve a high success rate in the number of cases we take to court (via NPA) for prosecution – % success (conviction) rate of cases referred for prosecution	90.00%	95.00%

4

Develop a HIGH PERFORMING, DIVERSE, AGILE, ENGAGED & EVOLVED workforce

Key results	Baseline	Five-year target 2024/25
Employee Engagement Index	New	Top Quartile in market
Employer Brand (Employer of Choice Rating)	New	Top Tercile in the market (top 10 %)
Diversity and Employment Equity: Racial Equity Gender Equity Disability	Racial equity – 76.31% Gender - 49.14% Disability – 2.16%	Racial equity – 84.00% Gender – 53.46% Disability – 4.75%

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STRATEGIC OBJECTIVE 5:

Increase the USE of data to improve integrity, derive insight & improve outcomes

- By expanding and increasing the use of data, data analytics and artificial intelligence, we create the capability to understand the compliance behaviour of taxpayers and traders to provide clarity and certainty where it is needed,
- Simple, easy and seamless service that fosters voluntary compliance, and timely/early detection of risks, trends and instances of non-compliance that enable us to enforce responsibly.
- We have incorporated data into a comprehensive system of knowledge management
- The composite effect of the expanded and increased use of data must substantively support our strategic intent of voluntary compliance.

STRATEGIC OBJECTIVE 6:

Modernize our systems to provide DIGITAL & STREAMLINED services

- Our digital platforms provide reliable and secure services to all our constituencies.
- Specifically for taxpayers and traders to enable them to meet their obligations simply, easily and where appropriate seamlessly, and any time any place.
- For our employees to enable them to deliver world-class/best-in class taxpayer and trader experience and to ensure performance excellence.
- For our stakeholders, the reports and analysis that enable them to hold us accountable.

KEY RESULTS 2024/2025

5

Increase and expand the use of DATA within a comprehensive knowledge management framework to ensure integrity, derive insight and improve outcomes

Key results	Baseline	Five-year target 2024/25
Risk detection, assessment and profiling is largely automated and substantively informs case selection for standard matters. Manual risk profiling and case selection is only used for complex matters	Risk engine currently using structured data, based on declaration submission.	100.00% utilization of automated risk assessment for standard taxpayers and traders 80.00% utilization of automated risk assessment for complex taxpayers and traders

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Modernize our systems to provide DIGITAL and STREAMLINED online services

Key results	Baseline	Five-year target 2024/25
All SARS service offerings are made available digitally – % of SARS taxpayer and trader service offerings made available online	New	95.00%

STRATEGIC OBJECTIVE 7:

Drive EFFICIENT use of resources to deliver quality outcomes & performance excellence

- We steward the limited resources entrusted on us in a manner that creates value to achieve quality outcomes and performance excellence.
- The way we organise ourselves reflects agility and responsiveness to deliver the best experience for all of our constituencies.
- We demonstrate a high work ethic, strive for performance excellence and achieve the most with the least effort and cost, and best-in class innovations that enable us to achieve our strategic intent.

STRATEGIC OBJECTIVE 8:

Work with & through Stakeholders to improve the tax system

- We have effective and beneficial partnerships with all Stakeholders in the tax ecosystem that deliver maximum benefits for the taxpayers, Government and the public.
- We leverage each other's strengths to resolve tax administration challenges and improve voluntary tax compliance.
- Our interactions and exchanges are formal, professional, and transparent.
- Intermediaries experience their engagement with us as empowering and enabling mainly through on-line digital services

STRATEGIC OBJECTIVE 9: Build PUBLIC TRUST and CONFIDENCE in the tax administration system

- The public is confident that our stewardship of the country's tax system is professional, unbiased and fair;
- We always act and do the right things all the time;
- We maintain the highest standards of integrity and ethics; we have transparent governance systems and processes and we have capable and trustworthy leaders.
- We accept that ultimately we are accountable to taxpayers, traders, and their representatives, the general public as well as elected public office bearers, who's trust we must earn.

KEY RESULTS 2024/2025

7

Demonstrate effective resource stewardship to ensure efficiency and effectiveness in delivering quality outcomes and performance excellence

Key Results	Baseline	Five-year Target 2024/25
Reconfigured cost structure - ICT investment as percentage of total grant	5.00%	ICT investment of between 13.00% of total grant
Revenue is collected at a level in line with comparable international peers' cost – Cost to Revenue Ratio	0.84%	1.00%

8

Work with and through Stakeholders to improve the tax ecosystem

Key results	Baseline	Five-year target 2024/25
We have a high number of intermediaries that are satisfied with our cooperation and collaboration – % of our intermediaries that are satisfied with our assistance	New	70.00%

Build PUBLIC TRUST and CONFIDENCE in the tax administration system

Key results	Baseline	Five-year target 2024/25
Public opinion survey results reflect high trust and confidence in SARS	67.00%	75.00%

9

.....WE WOULD HAVE ACHIEVED THIS WHEN.....

1. We have rebuilt our capability to collect revenue according to mandate
2. Significantly moved towards achieving voluntary compliance
3. Whilst achieving our vision 2024 towards a Smart, modern SARS with unquestionable integrity, trusted and admired

...RISKS...

1. Cyber Crime
2. Loss of Public Trust and Credibility
3. Illicit Trade, smuggling and criminal syndicates
4. Increasing non-compliance by taxpayers and traders
5. Business Interruption
6. Loss and leakage of Data and Information
7. Non-achievement of Revenue Estimate due
8. Workforce capacity

RESOURCES OVER MTEF PERIOD

RESOURCE SUMMARY OVER THE MTEF PERIOD...

Funding and expenditure estimates (ENE view)

	2020/21	2021/22	2022/23
	(R '000)	(R '000)	(R '000)
Total Funds Available	10 510 017	11 291 435	11 689 523
BAU Expenditure	10 353 029	10 726 864	11 105 048
Projects	156 988	564 571	584 475
Estimated Surplus/(Shortfall)	0	0	0

Projected headcount

Total Headcount	12 527	12 594	12 657
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ANNUAL PERFORMANCE PLAN KEY FOCUS 2020/2021

INSTITUTIONAL PERFORMANCE INFORMATION

Key results	Annual target	Q1	Q2	Q3	Q4
Printed revenue estimates are met and/or exceeded	As agreed with Minister	90.00% of Q1 target	95.00% of Q2 target	98.00% of Q3 target	100.00% of Q4 target
Total compliance revenue collected – revenue collected from identified compliance initiatives	Compliance revenue collection = 7.5% of total revenue collections	4.00% of total collection	5.00% of total collection	6.00% of total collection	7.50% of total collection
Voluntary compliance index developed – approved voluntary compliance index	Methodology for compliance index using Employer and PAYE as a test case	Literature review completed	Prototyping of methodology completed	Voluntary compliance index methodology developed	Approved voluntary compliance index methodology

INSTITUTIONAL PERFORMANCE INFORMATION

Key results	Annual target	Q1	Q2	Q3	Q4
Tax gap study completed – approved tax gap study	Tax gap report completed	-	-	-	Approved tax gap report - key aspects of the report incorporated into 2021 Compliance Programme
Cost of compliance study completed – approved cost of compliance study	Cost of compliance study methodology adopted	Literature review to establish best practice survey	Cost of compliance study methodology reviewed and adopted	Data collection and analysis Cost of compliance study completed and reports produced for all segments	

STRATEGIC OBJECTIVE 1

Key results	Annual target	Q1	Q2	Q3	Q4
The majority of taxpayers and traders surveyed perceive the guidance SARS provides to be clear, unambiguous and easy to follow - % of taxpayers and traders that are satisfied with the clarity and certainty of guidance provided by SARS	Survey conducted	Study proposal and project charter approved	Survey questionnaire completed	Data collection completed	Survey conducted
Leverage products introduced – Advance Pricing Agreement Programme introduced	Discussion paper to inform legislation completed	-	Draft discussion paper released internally	Draft discussion paper released for public comment	Discussion paper completed Public comments received and processed
Uptake of AEO programme by traders - % uptake of AEO programme by active traders	10.00% of targeted active traders	1.00%	3.00%	7.00%	10.00%

STRATEGIC OBJECTIVE 2

Key results	Annual target	Q1	Q2	Q3	Q4
Increase the number of taxpayers and traders using digital platforms - % of taxpayers and traders using digital platforms to interact with SARS	75.00%	-	-	-	75.00%
Standard taxpayers are auto assessed by SARS - % of standard taxpayers returns auto assessed by SARS (individual taxpayers)	80.00%	-	-	-	80.00%

STRATEGIC OBJECTIVE 2

Key results	Annual target	Q1	Q2	Q3	Q4
SARS Taxpayer Service Charter review completed – approved Taxpayer Service Charter	New service charter	Develop a proposal and methodology to review the approved service charter	Collect, segmented and product taxpayer data	Analyse segmented and product taxpayer data	Approved service charter
Service Charter achievement index - % increase in service charter performance score	75.00% against current Service Charter	-	-	-	75.00%
SMME engagement programme established – approved SMME engagement programme	Proposal to enhance SMME service offering and compliance completed – Discussion Paper	-	Research completed	Draft proposals/discussion paper released internally	Commence consultations with key stake- holders

STRATEGIC OBJECTIVE 3

Key results	Annual target	Q1	Q2	Q3	Q4
Detection and selection methodology for non-compliance completed – approved methodology document	New improved methodology	Improved methodology completed	Implementation plan completed	Implementation started	Monitor and report
Responses developed for all instances of non-compliance – approved document	Approved document published internally	-	Research completed	Draft document published internally	Approved document published internally

STRATEGIC OBJECTIVE 3

Key results	Annual target	Q1	Q2	Q3	Q4
Review of capability to successfully respond to non-compliance – approved document	Report issued internally	-	Research completed	Draft document published internally	Report issued internally
Increase in Employer Filing Compliance - % increase in employer filing compliance	70.00%	70.00%	-	70.00%	-
Compliance Programme milestones and targets achieved - % achievement of Compliance Programme milestones and targets	60.00%	-	-	-	60.00%

STRATEGIC OBJECTIVE 4

Key results	Annual target	Q1	Q2	Q3	Q4
Capability model to evolve workforce for future work environment developed – approved (model) document	Methodology completed. Model completed.	Desktop research on capability methodologies and model finalised and documented.	Consultation with all stakeholders based on the methodology research that was completed.	Methodology aligned to a suitable model (Completed Draft Document for review).	Model review completed Capability model developed and approved (ready for implementation).
Capability to ensure we can respond to current and future work environment demands developed and implemented – approved document	New capability model completed.	As-Is Analysis with findings and outcome of the current capability model documented and presented.	The identified capability gaps with enhancement proposals, documented and presented to all role-players.	Deliver the SARS enhanced capability model document for approval.	Review of the SARS capability model completed with an enhanced SARS capability model document and implementation plan approved.

STRATEGIC OBJECTIVE 4

Key results	Annual target	Q1	Q2	Q3	Q4
Mentorship and the job training programme as a mechanism to develop leaders implemented – approved programme documentation	Mentorship framework developed and implemented.	Completed Mentorship training framework with approved programme and completed implementation plan.	Implementation of programme commenced with 20% of all identified delegates onboarded the programme.	50.00% of all identified delegates onboarded the programme.	60.00% of all identified delegates onboarded the programme.
Diversity and Employment Equity: Racial Equity Gender Equity Disability Equity	Racial Equity – 80.37% Gender Equity – 51.37% Disability Equity – 2.66%	80.37% 51.37% 2.66%	80.37% 51.37% 2.66%	80.37% 51.37% 2.66%	80.37% 51.37% 2.66%

STRATEGIC OBJECTIVE 5

Key results	Annual target	Q1	Q2	Q3	Q4
Completeness of data achieved	Completeness of taxpayer register substantially achieved	Register segmented and aligned into 12 new operating units	Automated clean-up presented to Centralised operations	Receive feedback on Automated clean-up proposals	Automated clean-up effected. Entities merged and cleansed by business units (the population not covered by automated clean-up)
Methodology and algorithms to improve case selection completed	Capability framework delivered	Undertake benchmark to ascertain landscape	Conclude skills audit	Finalise training requirements for Machine Learning	Capability framework delivered. Machine Learning skills pipeline for development completed
Data governance framework developed and implemented	Updated data governance framework developed	Review current data governance framework	Develop a new updated data governance framework	Submit new framework to Commissioner for approval and socialise throughout SARS	Implement the new data governance framework

STRATEGIC OBJECTIVE 6

Key results	Annual target	Q1	Q2	Q3	Q4
Digital platforms availability for taxpayers and traders - % of planned capacity to be available for mission critical systems	100.00%	100.00%	100.00%	100.00%	100.00%
Security of taxpayers and traders information and interactions via digital platforms - number of security breaches on digital platforms for known risks	No security breaches risk from known risks	No security breaches risk from known risks	No security breaches risk from known risks	No security breaches risk from known risks	No security breaches risk from known risks
All SARS service offerings made available digitally - % of SARS taxpayer and trader service offerings made available online	Identify and prioritise areas (products/ services) to develop digital offerings	Baseline analysis completed for 50% of the service offerings	Baseline analysis completed for 100% of the service offerings	Determine baseline % of SARS taxpayer and trader service offerings made available online	Make recommendations for service offerings migration

STRATEGIC OBJECTIVE 7

Key results	Annual target	Q1	Q2	Q3	Q4
Reconfigured SARS' cost structures to align with international peers – ICT investment as % of total grant	Increase ICT investment by 2%	1.00%	1.25%	1.50%	2.00%
Achieve 5% non-people cost savings	5.00%	1.25%	2.50%	3.75%	5.00%
Revenue is collected at a level in line with comparable international peers' cost – Cost to Revenue Ratio	1.00%	-	-	-	1.00%
Clean audit opinion is achieved from the Auditor-General	Clean Audit	-	-	-	Clean Audit

STRATEGIC OBJECTIVE 8 AND 9

Key results	Annual target	Q1	Q2	Q3	Q4
We have satisfied all of our commitments in terms of EOI agreements (automatic exchange of information happens seamlessly in both/multi directions)	Full compliance in terms of OECD rating	-	-	-	Full compliance in terms of OECD rating

Key results	Annual target	Q1	Q2	Q3	Q4
Public opinion survey results reflect high trust and confidence in SARS – score as per public opinion survey	70.00%	-	-	-	70.00%

