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# *Taxing times*

A survey of corporate taxpayers' experiences with SARS



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*Tax Controversy and Dispute Resolution*  
*October 2018*



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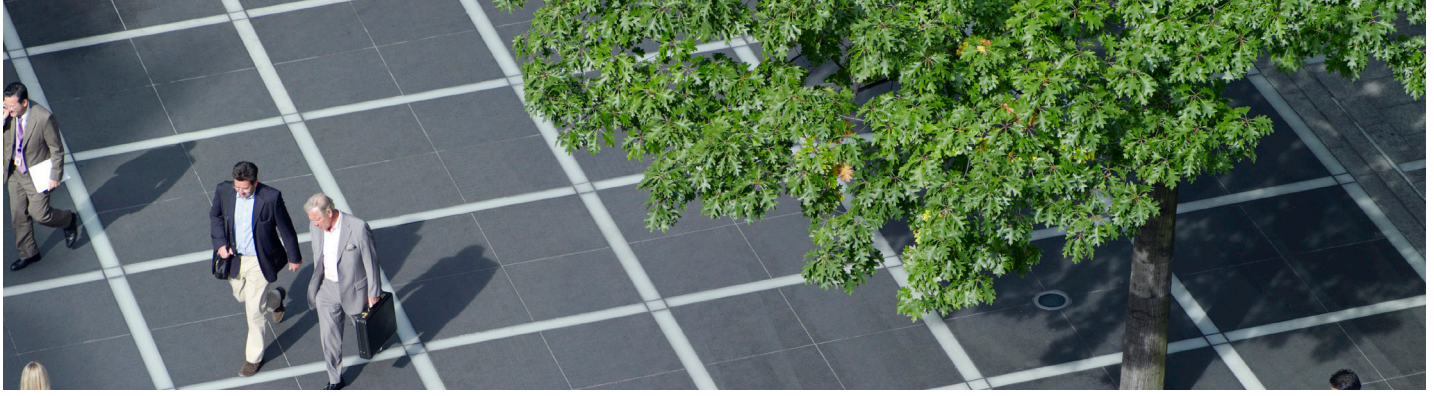
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### **Survey participants' comments**

*Feedback and commentary received from participants in our survey of corporate taxpayers are shown alongside the speech bubble icon in this report.*





## Introduction

The South African Revenue Service (SARS) has been in the spotlight since the State of the Nation address in February 2018. In his address, President Ramaphosa announced that he would be appointing a Commission of Inquiry into Tax Administration and Governance of SARS ‘to ensure that we restore the credibility of the service and strengthen its capacity to meet its revenue targets’.

Retired judge Robert Nugent was appointed to chair the Commission and the inquiry commenced in June 2018.

In the meantime, President Ramaphosa appointed Mark Kingon (who has been with SARS since 1997) as Acting Commissioner for SARS on 20 March 2018 for 90 days. His appointment has since been extended.

With the above in mind, and being aware of clients’ experiences of delayed VAT and income tax refunds, increased and protracted audits and SARS’ apparent aggressive debt collection strategies, coupled with increased tax rates and the assumption that the tax base is not being broadened, we decided to undertake a survey among the tax functions of our South African corporate clients.

## Objectives

The pace at which tax authorities globally have changed and intensified their approach — both unilaterally and cooperatively with taxpayers — has been rapid. In South Africa, this has been complicated by a number of structural, leadership and policy changes within revenue service over the past five years. In this context, we recognised the importance of engaging with our clients’ to find out more about their experiences with SARS and, more specifically, the perceptions of those in charge of managing their company’s tax disputes.

In order to enable businesses to improve their dealings with SARS and contribute to economic transformation and success in this changing world, our survey aimed to create a baseline that can support constructive engagement with SARS on how it can improve efficiency, trust and credibility.

The results suggest that companies are seeing a significant increase in tax audits and disputes, and all signs point to even more intense tax authority activity in the future.

This report presents an overview of key findings related to tax disputes and takes an in-depth look at the issues faced by clients managing disputes.

## About the survey

This report highlights the survey’s findings about client experiences pertaining to SARS tax audits (across all tax types) and disputes as well as taxpayer behaviours.

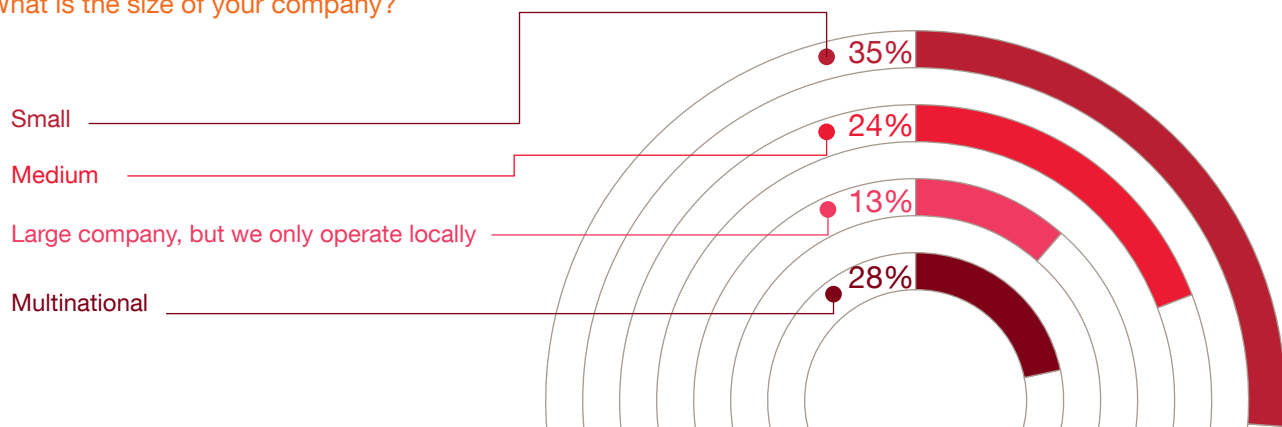
An online survey was sent to over 5 300 PwC South Africa clients who are in charge of tax functions (which include small, medium and large local operations as well as multinational companies operating in South Africa) across all industries.

The findings are based on feedback from the 285 respondents who completed the survey during July 2018.

Survey questions were divided across five major clusters of experiences:

- Audit process – across corporate income tax (CIT), value-added tax (VAT), pay-as-you-earn (PAYE) and transfer pricing (TP);
- Debt management processes;
- Voluntary Disclosure Programme;
- SARS service delivery; and
- Taxpayer behaviours.

### What is the size of your company?







## The audit/dispute process

To provide readers with a better understanding of the results of this survey, below is an overview of the life cycle of a typical tax audit.

*SARS should provide feedback on the progress of audits/verifications and reasons where refunds are being 'reviewed' prior to payout.*

Once a tax return has been submitted (usually via the eFiling portal), it could attract a request for:

- an IT14SD (submission of the supplementary declaration – which is a reconciliation between a taxpayer's corporate income tax, value-added tax, pay-as-you-earn and customs payments); or
- A verification process (Section 40 of the Tax Administration Act No. 28 of 2011 [TAA]), which will request the taxpayer to submit certain information (usually annual financial statements, sales ledgers, general ledgers, copies of bank statements, etc.).
- Once the verification process has been completed by SARS, the taxpayer could be selected for an audit.

An audit will commence once a notification of audit has been sent to the taxpayer. This is usually accompanied with a Request for Information (RFI) (in terms of Section 46 of the TAA).

The taxpayer is usually afforded 21 days to respond to the RFI, but may request an extension.

Once the requested information has been submitted there may be more exchanges between the parties to follow. The audit will usually end with a Letter of Audit Findings (LOF) or an Audit Finalisation Letter (which will indicate that SARS has made no findings).

The taxpayer has the right to respond to the LOF, after which SARS will consider the response and issue a Letter of Finalisation of Audit (LOA). Assessments will follow.

The dispute process typically commences once the taxpayer decides to dispute the assessments in the form of an Notice of Objection (NOO), which needs to be lodged 30 days post the LOA (extension may be granted by SARS).

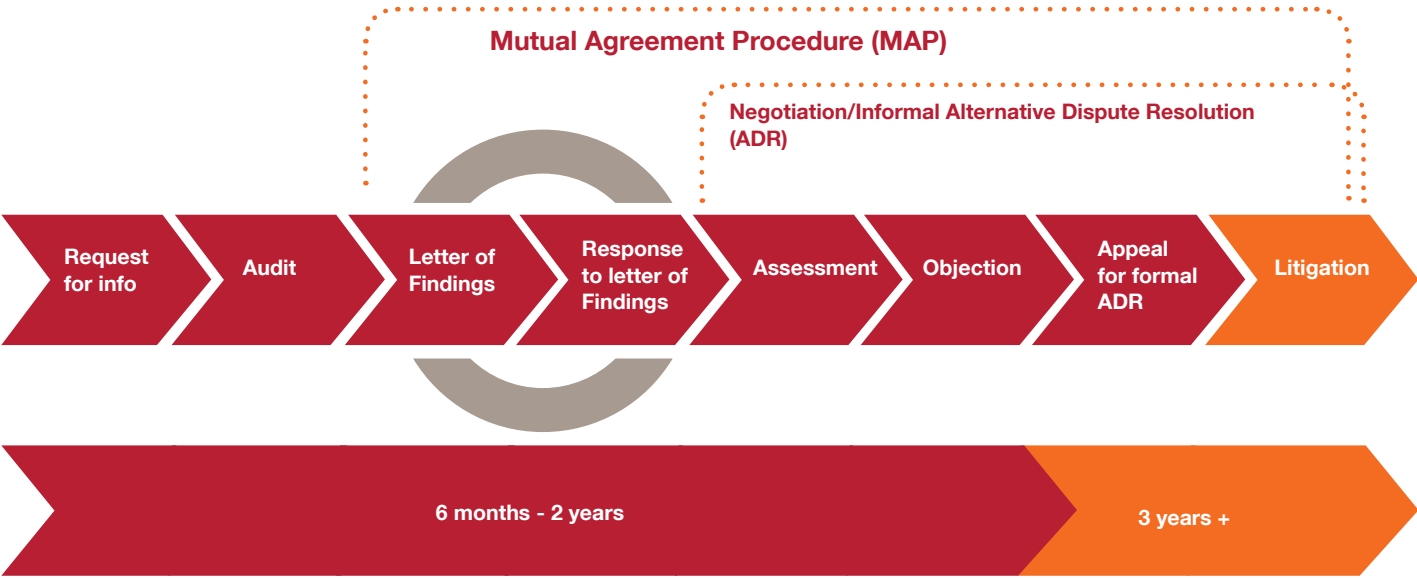
SARS will consider the objection and issue an allowance/disallowance or partial allowance of the objection.

The taxpayer again has the opportunity to dispute the disallowance or partial allowance of the objection in the form of an appeal (where alternative dispute resolution (ADR) is an option).

Should SARS find the matter appropriate for ADR, a facilitator and legal representative will be appointed and a meeting convened with the taxpayer (and its representative, if so elected).  
In transfer pricing disputes, the Mutual Agreement Procedure (MAP) may also be selected during this phase.

In the event of the ADR proceedings not resulting in a settlement between the parties, the dispute will progress to either the Tax Board (tax threshold <R1 000 000) or the Tax Court (tax threshold >R1 000 000).

# The audit/dispute process life cycle



*We have noticed of late that SARS uses the select for verification or audit without actually requesting information or checking what information is submitted. It feels like a delay tactic if there is a refund due.*

## Survey findings

### Audit process

The following results were identified from questions posed to respondents across the various tax types – corporate income tax, VAT, PAYE and transfer pricing in light of the relevant sections of the TAA governing audit process.



*SARS call centre staff need to be more friendly.*

### Corporate income tax

#### Likelihood of an audit

**85%**

It is likely that SARS will verify/audit the company for post submission of CIT returns on an annual basis.

**50%**

Section 46 requests for relevant material usually don't meet the criteria as set out in the Tax Administration Act No 28 of 2011. Only 4% say they always meet the criteria

#### Extensions

**49%**

SARS never or only sometimes grants extensions for submission of responses to 'requests for relevant material'.

**40%**

SARS is unreasonable or insistent on delivering on a response even if we have a valid reason for requesting a postponement

### Verification process

#### Duration of a verification

**73%**

A verification process takes between 1–6 months.

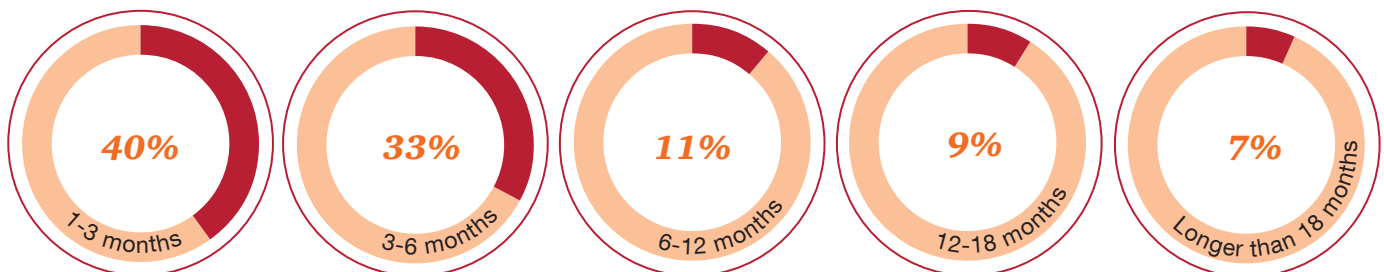
**16%**

Verification audits take more than a year to complete.



*The number of audits conducted should be reduced or the time frames taken by SARS shortened.*

In your experience, how long does it take SARS to typically complete a verification audit?







## Duration of audit

**24%**

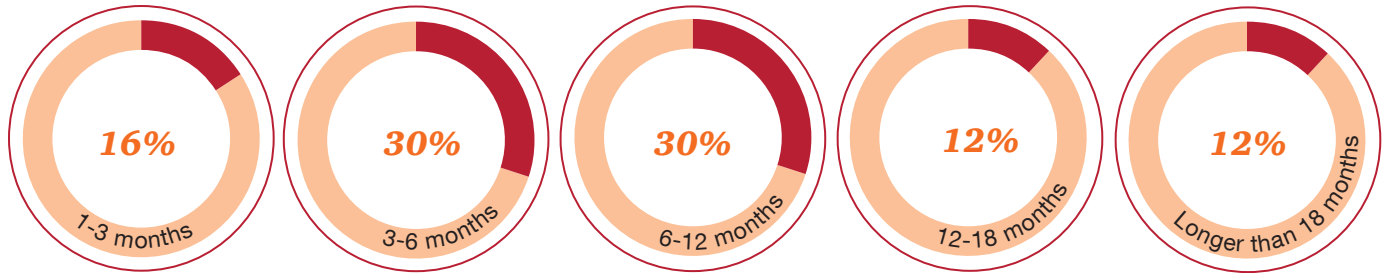
Audits take more than a year to complete

**60%**

Audits take 3–12 months to complete

*We kindly request that all correspondence must be available on eFiling. Various times letters were sent out by post and no indication was given that a letter was posted. This creates situations that we were unable to provide correspondence in time as we were not aware of any correspondence from SARS.*

In your experience, how long does it take SARS to typically complete an audit?



## Progress reports

**38%**

SARS never complies with Section 42 progress reports

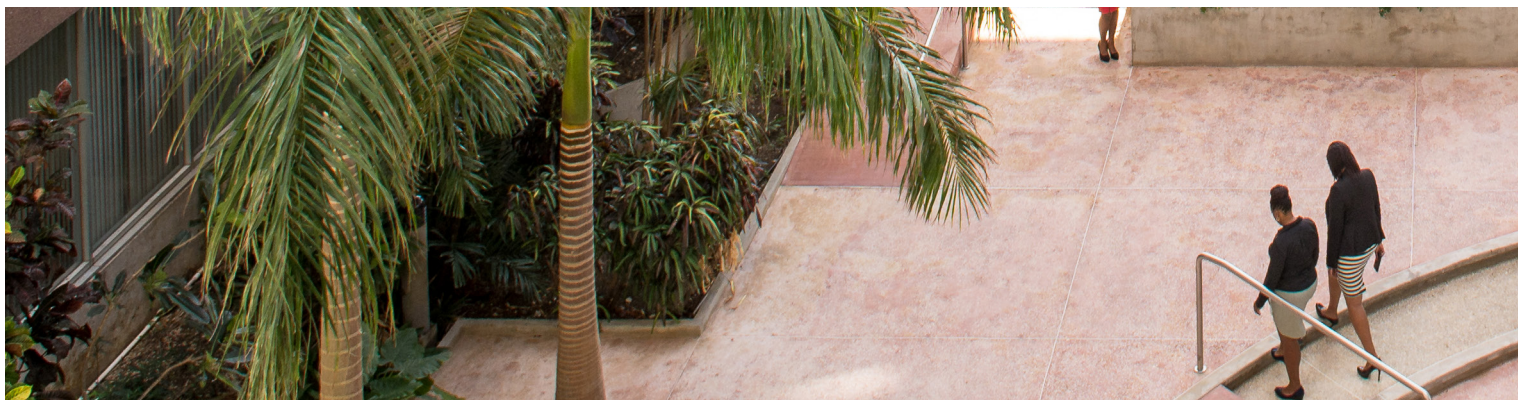
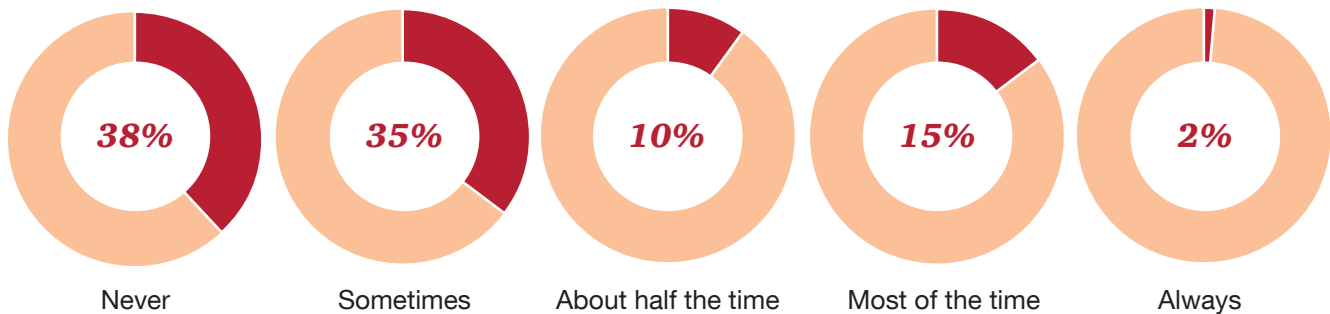
**2%**

SARS always complies with Section 42 progress reports



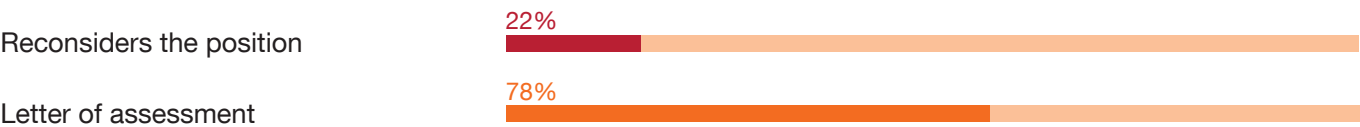
*It would be extremely useful to have someone to speak to regarding audits. The call centre can seldom help with a problem.*

In your experience, does SARS comply with Section 42 (TAA) progress reports as part of the audit process?



Letter of findings

When you lodge a response to the letter of findings, do you find that SARS truly reconsiders the position or does it seem as if SARS automatically default into a letter of assessment?

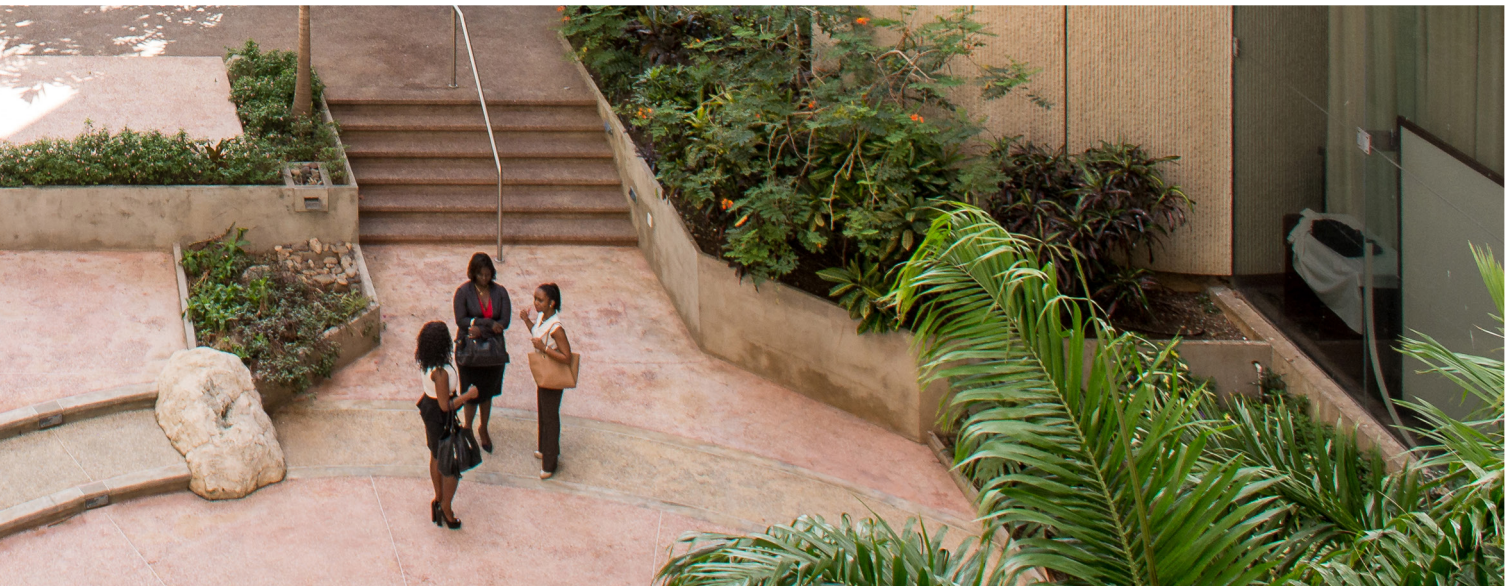
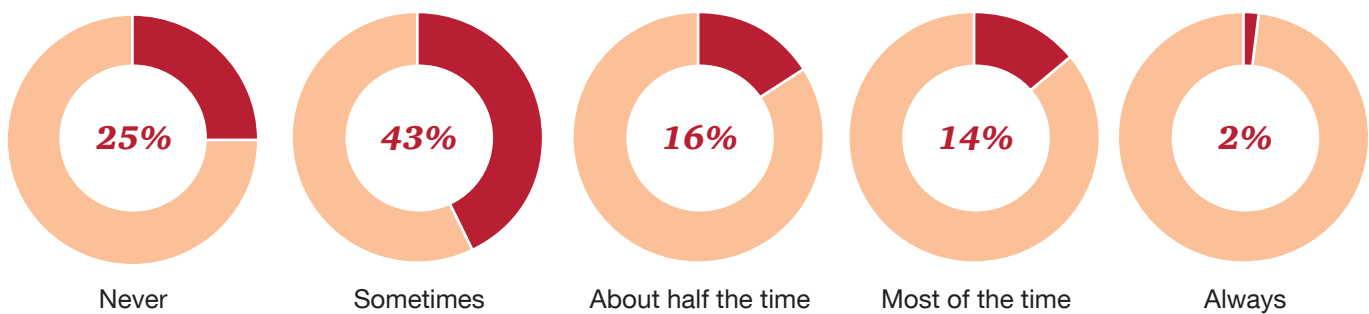


Assessments

68%

The letter of assessment never, or only sometimes, gives sufficient grounds to understand the basis for the assessment raised.

As part of the SARS audit, does the letter of assessment give sufficient grounds to understand the basis for the assessment raised?

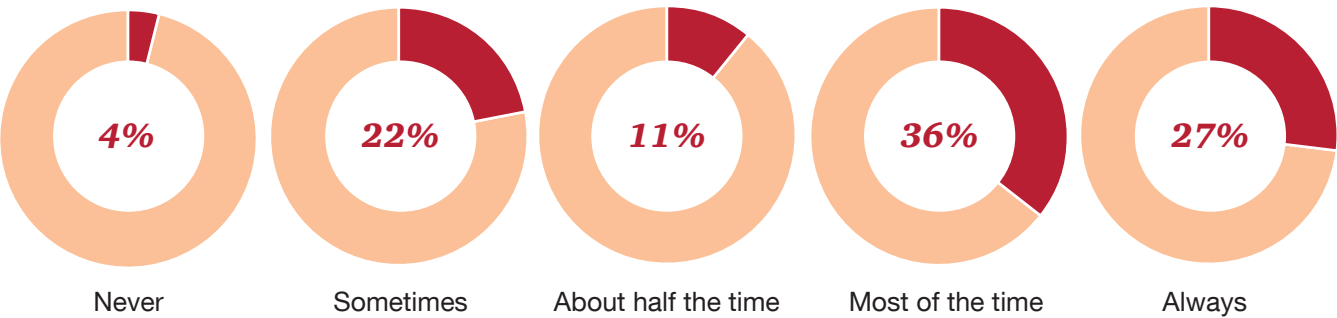


Understatement penalty

74%

SARS is overly aggressive, half or more of the time, in raising an 'understatement penalty' in relation to the particular behaviour that they deem the taxpayer to be guilty of.

Is it your perception that SARS is overly aggressive in raising 'understatement penalty' in relation to the particular behaviour that they deem the taxpayer to be guilty of?



Value-added tax

VAT 201 verification

47%

VAT 201 gets verified on every, or every second submission.

How often does your VAT 201 get verified?





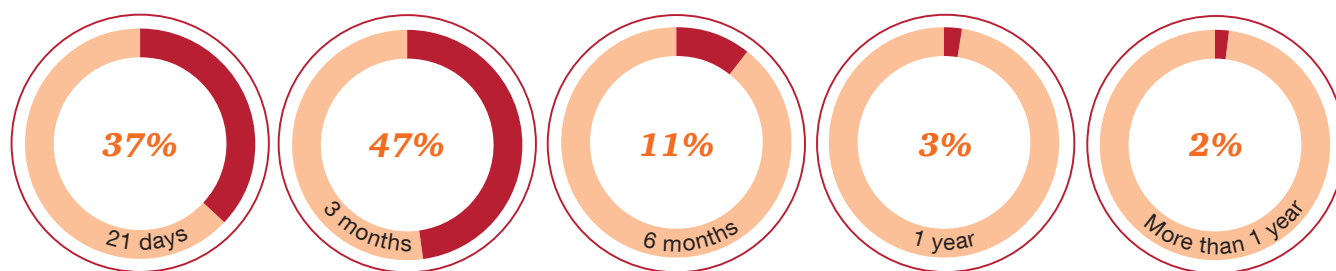
# 58%

Vat refund takes 3–6 months to verify

# 37%

Vat refund is verified within 21 days

When submitting supporting documentation in support of a VAT verification audit, how quickly does SARS finalise the verification?



## Promptness of VAT refund payments

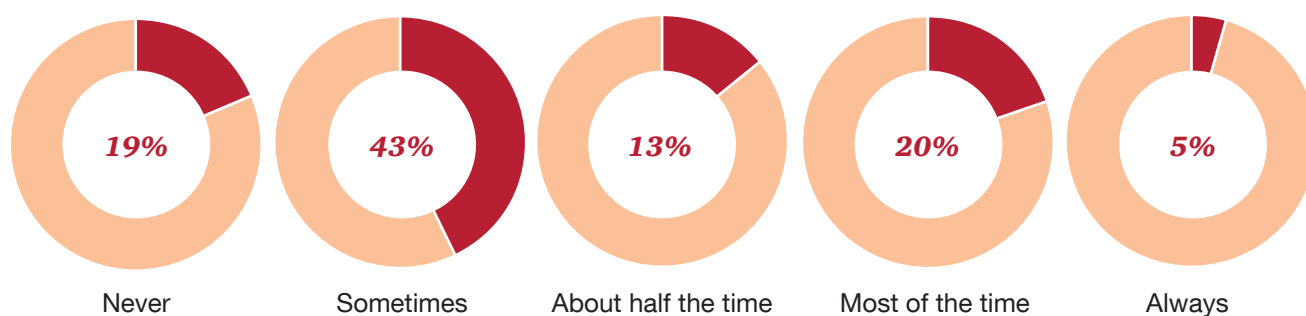
# 25%

Always get paid in 21 days, or shortly thereafter.

# 62%

Never or only sometimes receive refunds within the allocated time frame.

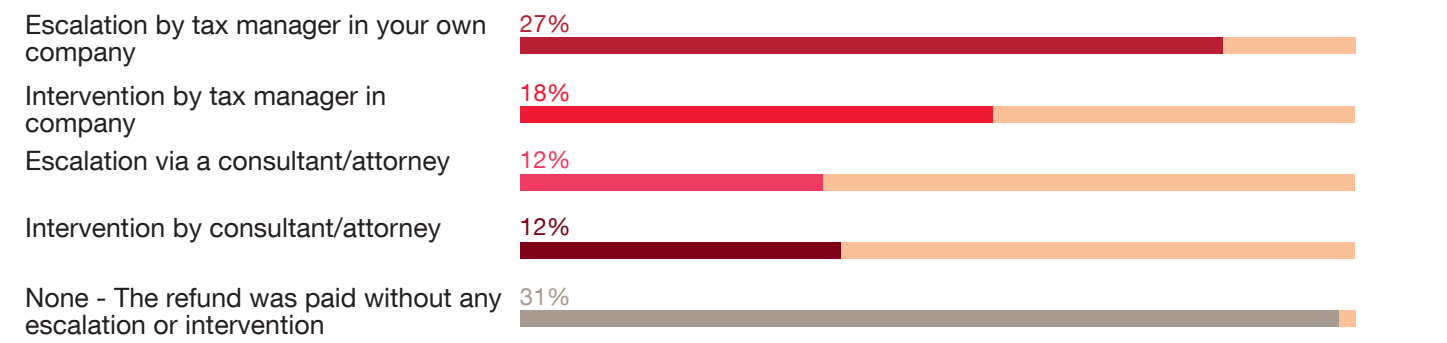
Does your VAT refund get paid in 21 days or shortly thereafter?



Interventions undertaken to secure refunds

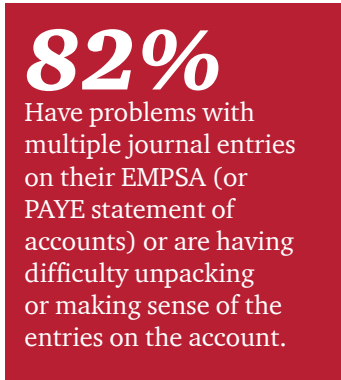


If your refund was paid, were any of the following interventions applicable? (Select all that apply)



Pay-as-you-earn

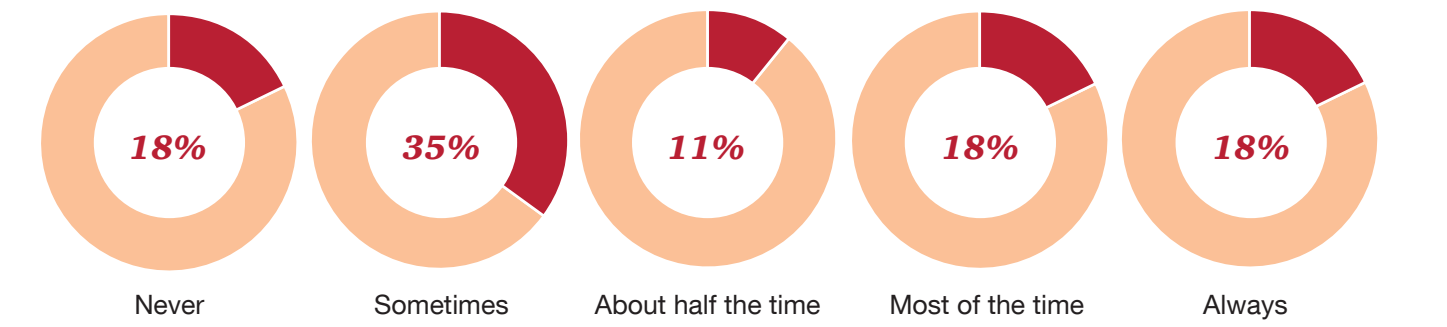
Problems with PAYE accounts



...

SARS needs to update their bookkeeping. They do journals which are unclear or nonsensical

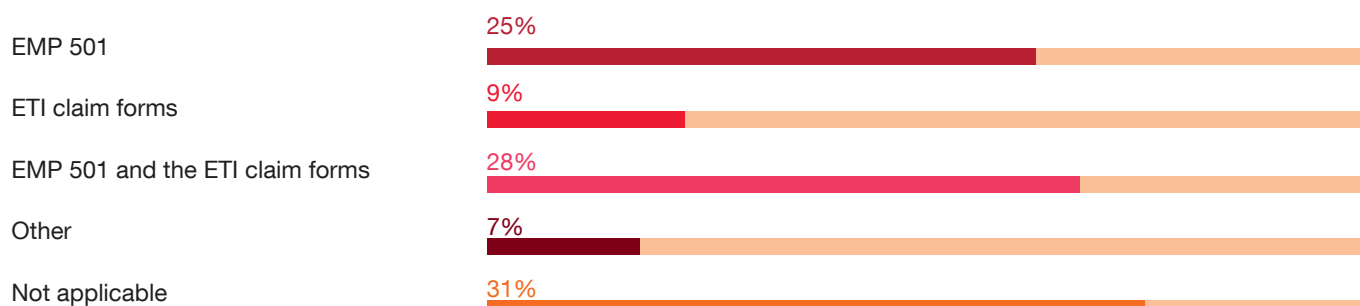
Are you experiencing issues in relation to PAYE accounts with regards to multiple journal entries or difficulty in unpacking the account?



# 62%

Attribute problems to  
EMP501 or ETI claim  
forms, or both.

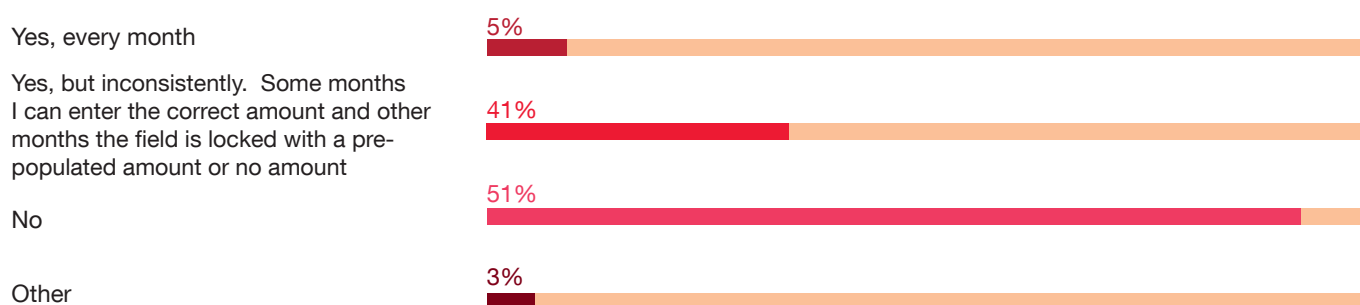
Are the issues regarding PAYE accounts attributable to the EMP501 or the ETI claim forms?



# 46%

Experience fields being  
automatically populated  
with the incorrect ETI  
calculated amounts on  
the monthly EMP201,  
which they are not able  
to amend.

Are you experiencing fields being automatically populated with the incorrect ETI calculated amount on the monthly EMP201 and not able to amend the pre-populated amount?





## Transfer pricing

A minority of respondents say their company has a transfer pricing policy that is applied in practice. Perhaps this can be explained by the fact that few have been subject to a SARS audit on transfer pricing, so many companies have not felt the need to focus much attention on this tax area.

However, since October 2017, transfer pricing risk reviews by SARS (and ensuing audits) have become more common, and we expect this trend to continue.

### Be prepared

In the context of base erosion and profit shifting (BEPS), multinationals should review their transfer pricing policies, document appropriately, and expect to be audited.

SARS is increasingly likely to audit multinationals on transfer pricing on most, if not all, cross-border, related-party transactions. The success of such audits is highly likely to be dependent on the personalities involved (on both sides).

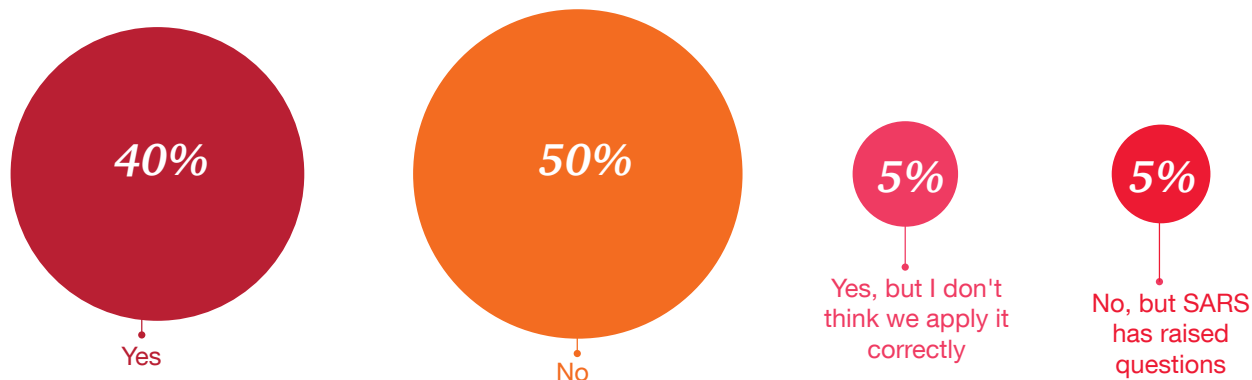
### Transfer pricing policy

**40%**

Have a transfer pricing policy that is applied in practice



Does your company have a transfer pricing policy?

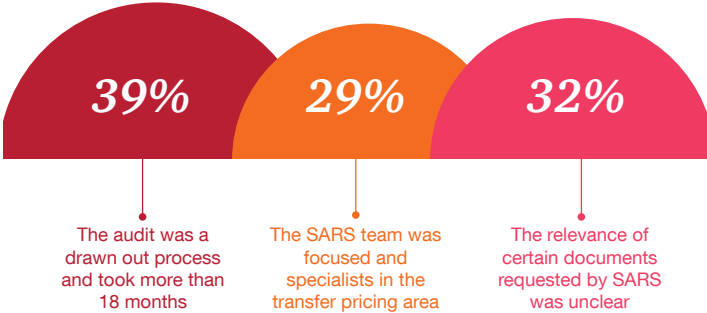


SARS transfer pricing audit

85%

Have not been subject to a SARS audit related to transfer pricing

If your company has been subject to a transfer pricing audit, what was your experience (pick all the relevant options)?



If you received a transfer pricing assessment, how was it resolved?



# Debt management

SARS’ debt collection function runs in parallel to any dispute process. For example, in the event of an objection, SARS’ debt collection function will pursue a variety of debt collection strategies to collect undisputed and disputed tax. These range from the ‘pay now, argue later’ rule, which is closely linked to the suspension of payment provision, Section 93 of the Tax Administration Act (reduced assessments) as well as compromise and/or settlement mechanisms.

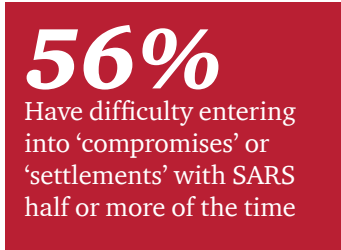
## ‘Suspension of payment’ requests



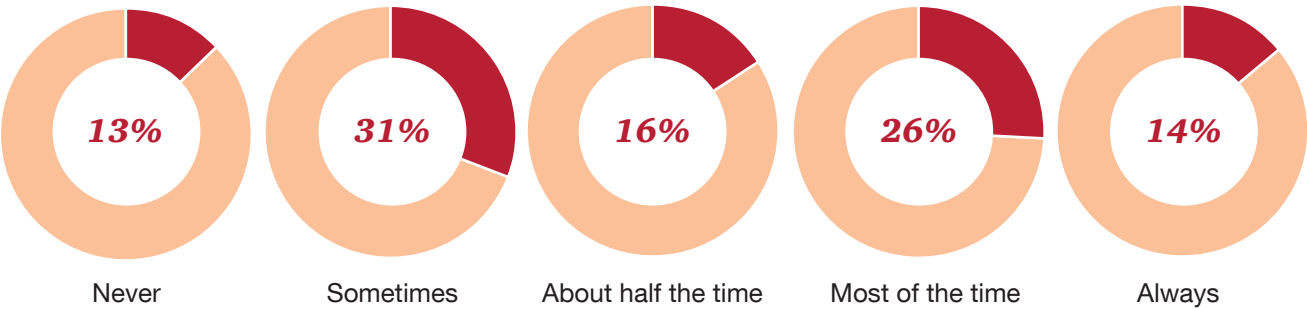
When you submit a ‘suspension of payment’ request to Debt Management, what response do you get from SARS? The suspension of payment was... (pick one of the following options)



## Entering into ‘compromises’ or ‘settlements’ with SARS?



Are you experiencing difficulty in entering into ‘compromises’ or ‘settlements’ with SARS?

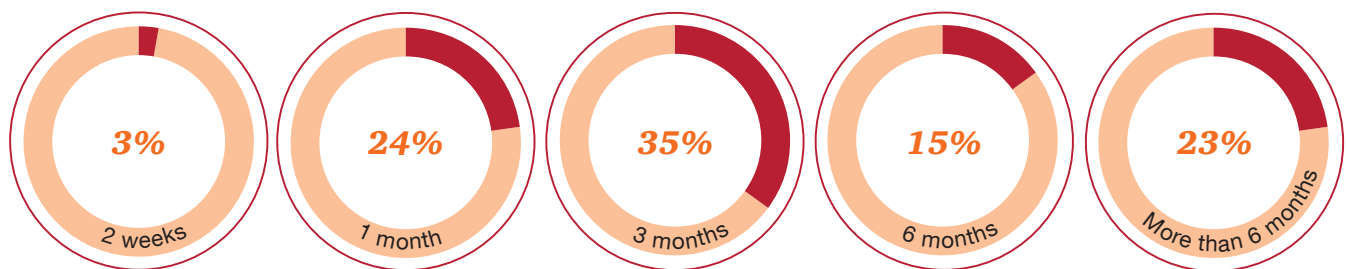




# 73%

It takes three months, or longer, to get feedback on settlement proposals

How long does it typically take to get feedback on settlement proposals (Section 146 TAA) from SARS?



## *'Reduced assessment' applications*

# 28%

Have never been successful with a 'reduced assessment' application

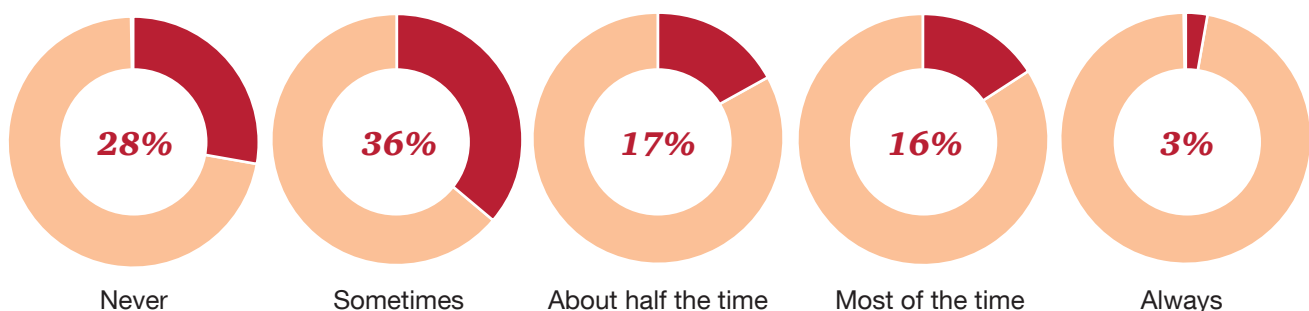
# 53%

Have sometimes, or about half the time, been successful with a 'reduced assessment' application

# 19%

Have always, or mostly, been successful with a 'reduced assessment' application

Have you been successful with a 'reduced assessment' application and accordingly able to convince SARS of a 'readily apparent and undisputed error'?



*SARS needs to be reasonable and not unnecessarily reject objections based on a technicality.*

# Voluntary Disclosure Programme

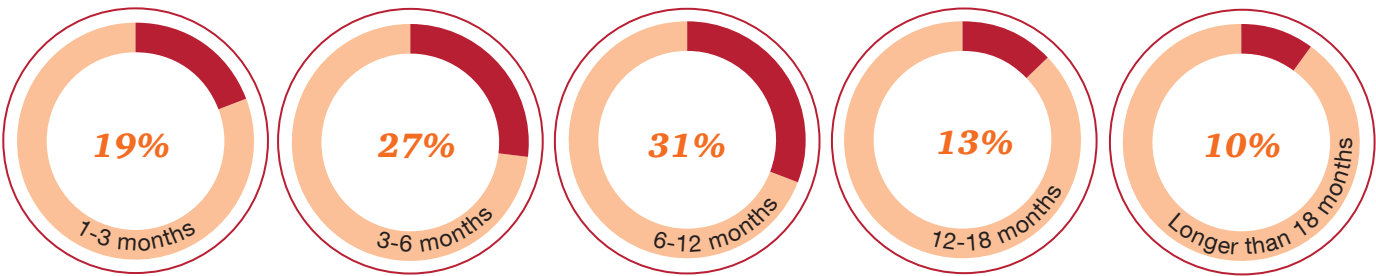
The Voluntary Disclosure Programme (VDP) has now been formalised and codified in Chapter 16 of the TAA. The uptake on this relief has been immense and a huge contributor to SARS’ fiscal coffers.

However, we have seen increasing resistance from the VDP unit and delays in considering and processing applications. Currently, the turnaround on VDP applications is 10 months, which creates further problems for taxpayers that might be audited after their submission of a VDP application.

## VDP applications



What is the current turnaround time for a VDP application to be finalised?



## VDP applications denied



# 64%

VDP was denied on the basis of pending verifications or audits.

If the VDP was denied on the basis of not being voluntary, what is the most common reason?

## 31%

Pending audit for the company

## 33%

Pending verification

## 20%

Pending investigation

## 16%

Other

# 20%

Have been successful in challenging a SARS VDP decision

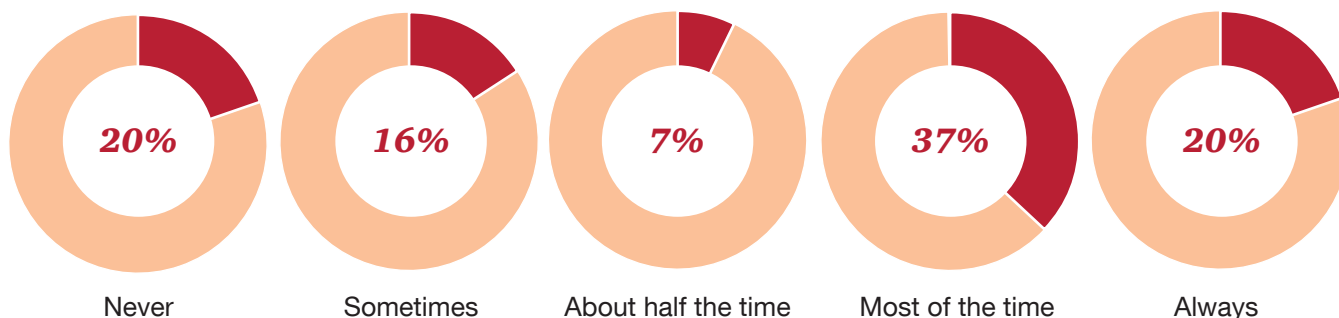
*Value of VDP relief*

# 57%

VDP relief has always or most of the time assisted the company in declaring its defaults properly, correcting assessments and avoiding understatement penalties.



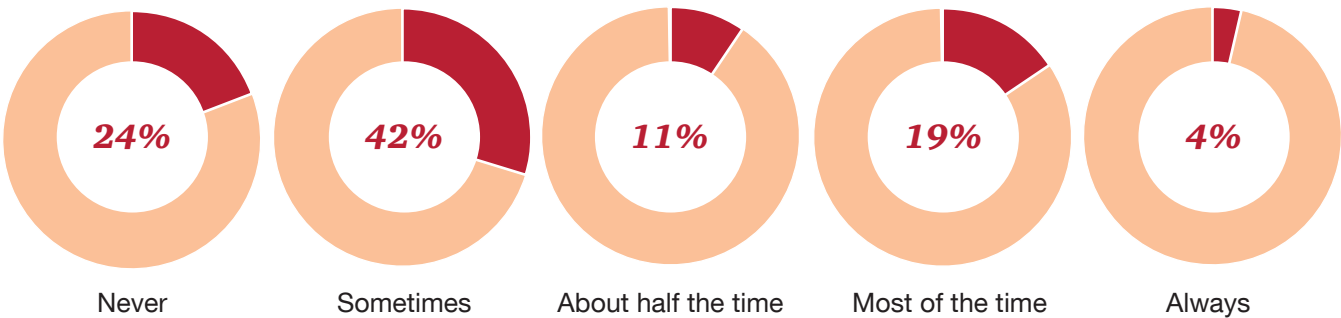
Do you believe that the VDP relief has assisted your company in declaring its defaults properly and thereby correcting assessments and avoiding USP penalties?



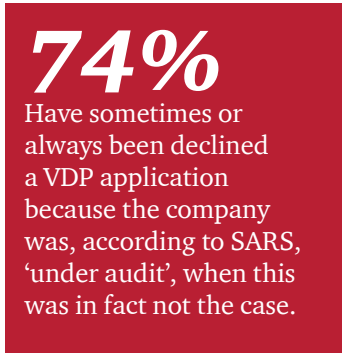
Application of VDP



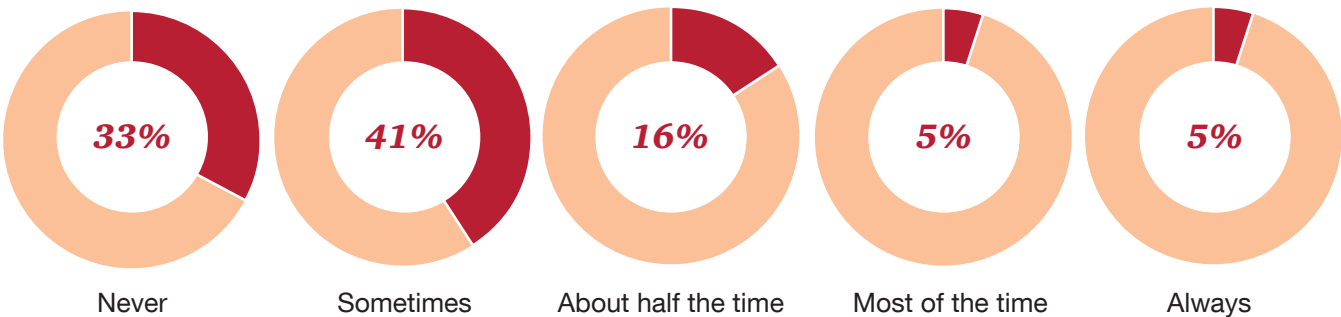
Do you find that SARS is willing to look at a VDP holistically or on a company/group wide basis?



VDP and companies 'under audit'



If SARS has declined a VDP application because the company was according to SARS 'under audit', was the company actually under audit or perhaps only a request for relevant material or request for submission of return notification sent?





## SARS' service delivery

In contrast to other revenue authorities globally, SARS has increasingly made use of the electronic eFiling profile to correspond with taxpayers, which leaves taxpayers in a precarious position in which they are unable to speak directly to an auditor, collector or other SARS official dealing with their tax matters.

SARS does, however, provide a contact centre and Complaints Management Office (CMO) for taxpayers to interact with and escalate complaints to before a matter (in most instances) can be escalated to the Office of the Tax Ombud in terms of Chapter 2 Part F of the TAA.

SARS launched a new Service Charter in July 2018 in which it renewed its commitment to be professional, transparent and fair to taxpayers.

### SARS consultants

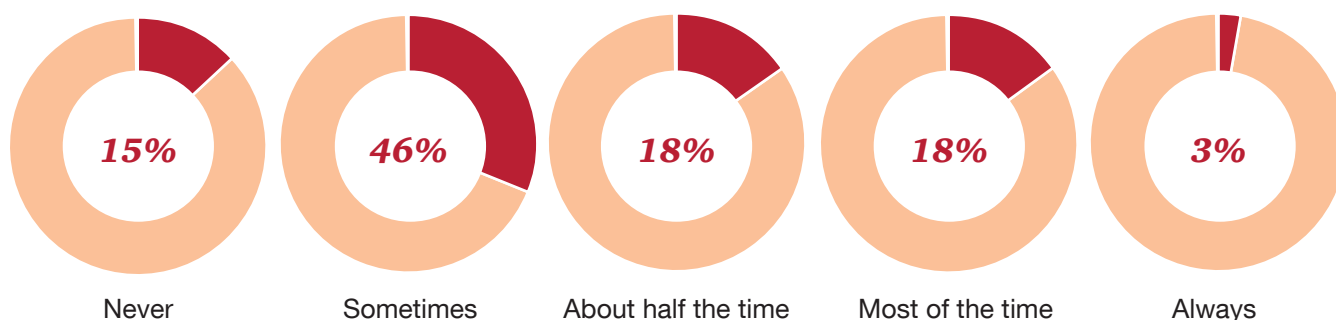
**21%**

SARS consultants mostly or always have a comprehensive understanding and willingness to understand and resolve the issue raised

**61%**

SARS consultants never or only sometimes have a comprehensive understanding and willingness to understand and resolve the issue

When contacting the SARS Call Centre, does the SARS consultant have a comprehensive understanding and willingness to understand and resolve the issue

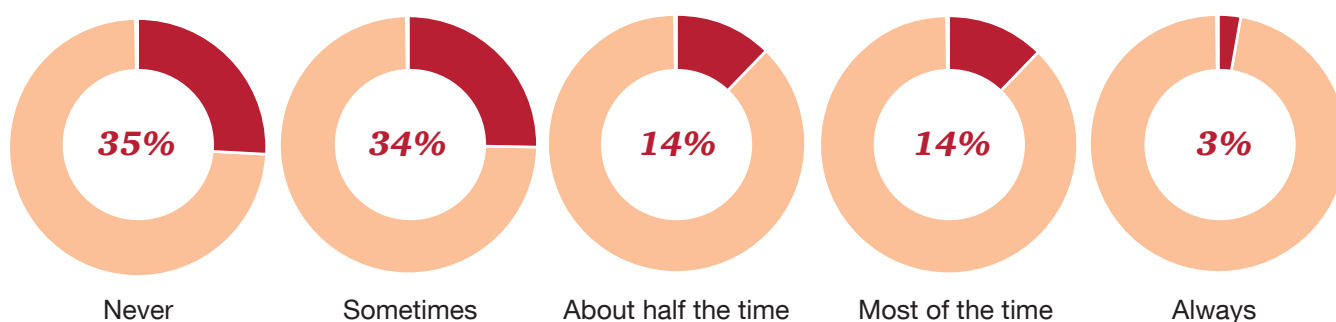


### Complaints Management Office (CMO)

**65%**

Have had to escalate matters to SARS' CMO

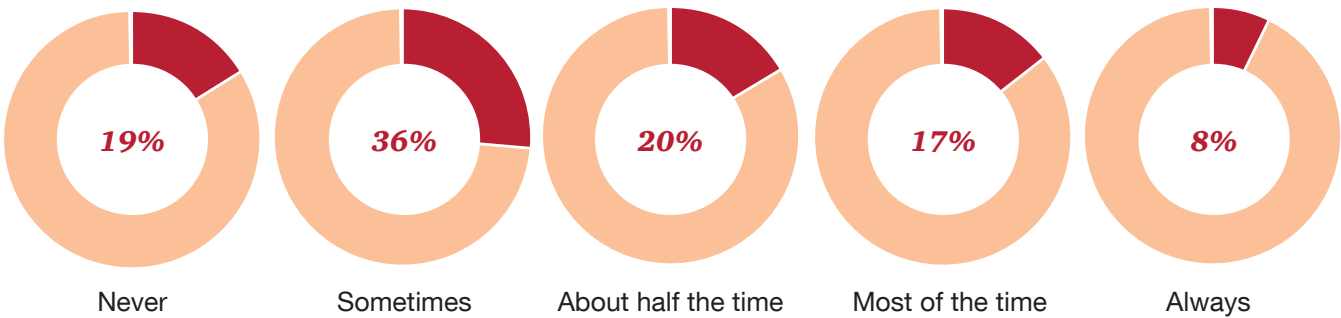
When using the SARS Call Centre, have you ever had to escalate a matter to the Complaints Management Office (CMO)?



Resolution of issues by Complaints Management Office



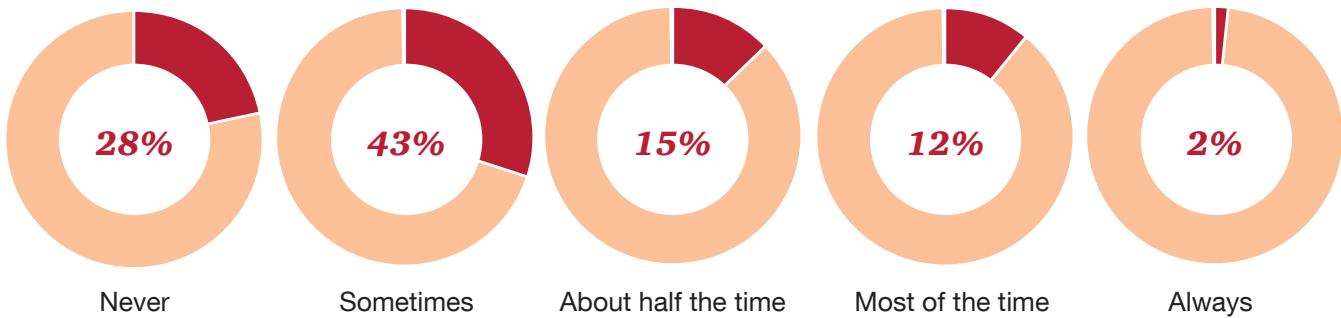
Following escalation to the CMO, is your issue usually resolved or does it require further escalation?



SARS compliance with time periods



Does SARS comply with the time periods provided in general (including lodging complaints to the CMO)?



SARS' resolution times are too long and result in unfair results for taxpayers.

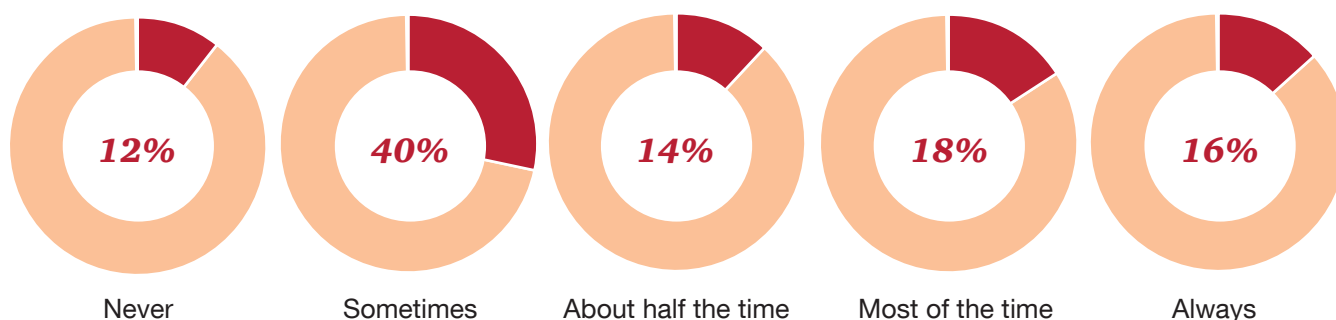


Eighty percent of our CMO cases have to be escalated to the Tax Ombud to get any results.

# 48%

Escalation to the Tax Ombud is a viable solution following non resolution of a matter by the Complaints Management Office half or more of the time.

Following non resolution of a matter with the CMO, do you regard escalation to the Tax Ombud as a viable solution for taxpayers?



## SARS Service Charter

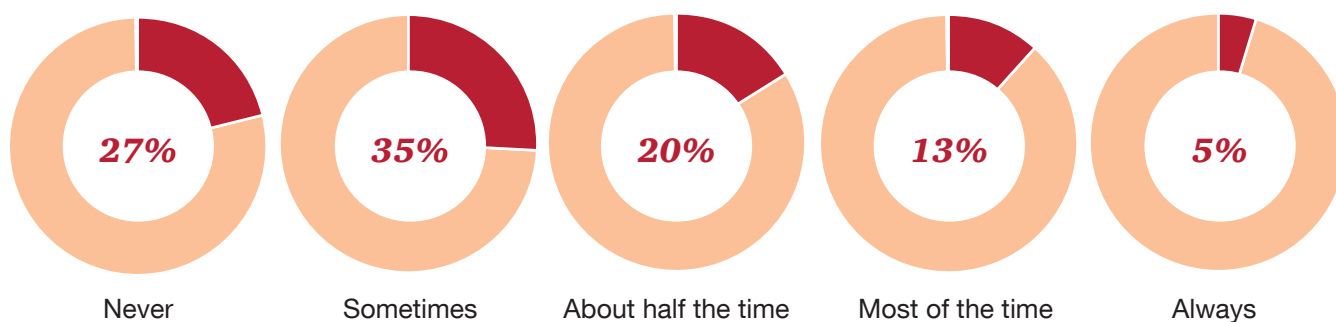
# 5%

SARS Service Charter will consistently make a difference to the quality of service delivery taxpayers are getting.

# 62%

SARS' Service Charter will never, or only sometimes, change the behaviour of SARS officials.

Do you think that a SARS Service Charter will change the behaviour of SARS officials going forward?



# Taxpayer behaviour: A behavioural approach to tax compliance

By Maura Feddersen and Nina Kirsten, Behavioural Economists at PwC Strategy&

Behavioural economics can contribute to the design and improvement of tax policy. A better understanding of the behaviours of taxpayers and their attitudes towards taxation can improve both voluntary compliance and the efficiency of the tax administration.

Evidence suggests that five factors drive tax compliance behaviour:

- Deterrence;
- Norms;
- Fairness and trust;
- The complexity of the tax system; and
- Economic conditions.

Based on these factors, survey respondents were asked eight questions to understand how their behaviours might influence their compliance and how SARS can potentially improve tax administration and policy.

## Employing deterrence strategies

As taxpayers, we assess the costs and benefits of evading taxes. If the benefits outweigh the costs, we might consider evading tax. The likelihood of detection and the severity of punishment are key considerations here. Revenue services across the world use deterrence to dissuade individuals from doing what they should not, through increasing the chances of being found out and the associated negative consequences.

In our survey, just over half of respondents felt that it is likely they would be audited by SARS in any given tax year, while approximately a third of respondents felt that there is a good chance they will be audited. Only a small proportion (15%) of respondents indicated that their likelihood of being audited was low.

## Improving tax compliance through deterrence

Increasing the probability of being caught, as well as the severity of the punishment, raises the cost of tax evasion, which can dissuade taxpayers from non-compliance. Examples of this could be to increase the likelihood of being audited, or raising the impression of a higher likelihood of detection, as well as to impose harsher punishments on those that evade tax.

Evidence:

- The penalty rate and probability of audit have a positive impact on tax compliance. *Meta-analysis of laboratory experiments, Blackwell (2007)*
- A higher perceived audit probability generated through a threat-of-audit letter can lead to higher compliance. *Field experiment in the US, Slemrod et al. (2001)*
- The risk of public exposure can increase compliance. *Laboratory experiment, Coricelli et al. (2010)*





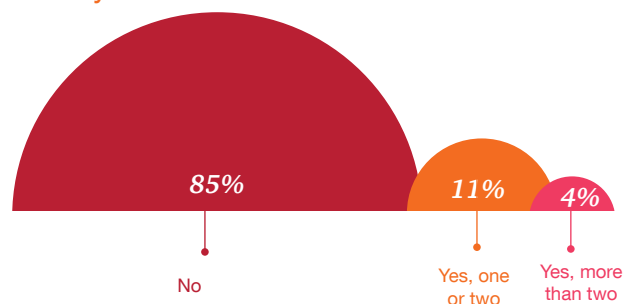
## Strengthening social norms

In many areas of our lives, we want to conform to social norms and the behaviours of others strongly influence our own choices – a behavioural phenomenon termed ‘herding’.

Taxpayers often have a desire to comply because they believe it is the right thing to do, not necessarily because of fear of punishment. If there is a perception that the majority of fellow taxpayers are compliant and tax evasion is limited, this means we are less likely to evade taxes ourselves.

The majority of respondents in our survey, 85%, indicated that they do not know of any companies in their industry that evade tax. This could have an impact on respondents’ own decision to be tax compliant.

Do you know of any companies in your industry that evade taxes?



## Improving tax compliance through social norms

Tax administrations can stress the importance of compliance by educating taxpayers and fostering strong societal norms around compliance. Tax administrations can also strengthen social norms through smart messaging, such as sending letters to taxpayers indicating that nine out of ten taxpayers had filed their tax in their area. If people believe that non-compliance is more prevalent than it is in practice, correcting misperceptions regarding the scale of evasion is also a good way to reinforce compliance.

### Evidence:

- Taxpayers’ own personal moral beliefs, the beliefs of those close to them (e.g., friends and important others) and societal views of proper behaviour help to explain the outcome in a hypothetical compliance decision, which was part of a survey conducted in Australia, Singapore and the US. Survey evidence, Bobek et al. (2007)
- Reminder letters with a statement that the majority of people have already paid taxes were more effective than standard letters. Field experiment in UK, Hallsworth et al. (2014)
- The more other taxpayers are perceived to be honest, the more willing individuals are to pay their own taxes. Thus, tax morale is linked to perceived prevalence of tax evasion. Survey evidence, Frey and Torgler (2007)



## Increasing fairness and trust in the tax system

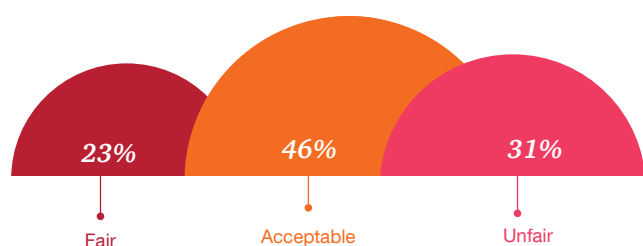
Our belief about whether an action is fair will influence our response to it. Thus, how a taxpayer is treated by the tax administration, as well as the perception of fairness of the tax system in general are important factors.

If taxpayers do not trust the tax administration to collect taxes fairly, this can increase non-compliance. Some 46% of respondents in our survey indicated their belief that the corporate income tax and VAT rates their company faces are acceptable.

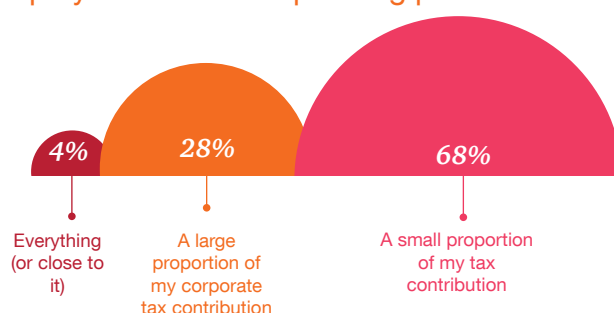
However, few respondents believe their company's corporate tax contribution reaches the revenue pool and/or is effectively used. A large fraction of respondents, 45%, thinks that only a small proportion of their tax contributions reach the revenue pool.

Two out of three respondents think only a small proportion of their tax contribution is effectively deployed to spending priorities. These responses indicate that there is a trust deficit around the effective collection and deployment of tax funds.

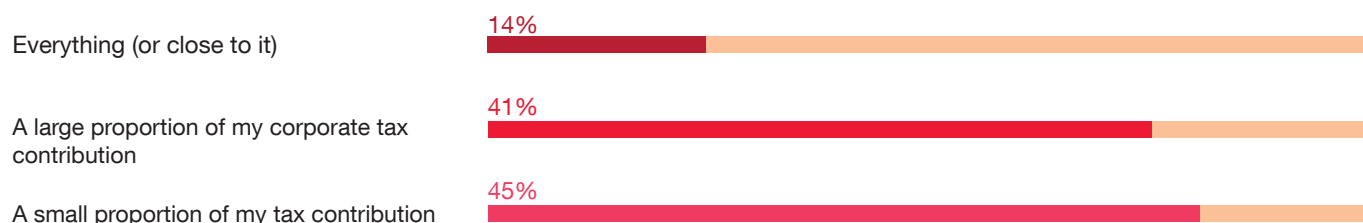
How fair do you think the corporate tax rates (CIT, VAT etc.) that your company faces are?



What portion of your corporate tax contribution do you think is effectively deployed to various spending priorities?



What portion of your corporate tax contribution do you think reaches the collective revenue pool?



## Improving tax compliance through trust and fairness

The key to establishing trust is to frame the collection of taxes in a transparent manner and emphasise the fairness of the approach taken. The more respectfully taxpayers are treated by the tax administration, the less likely they are to evade taxes and this contributes to the desire to “do the right thing”.

### Evidence:

- Tax compliance can rise, if the tax system is viewed as fair and equitable by taxpayers. *Laboratory experiment, Fortin et al. (2007)*
- A higher degree of satisfaction with a country's democratic institutions can lead to higher tax morale. Thus, tax morale is associated with the perceived quality of institutions. *Survey evidence, Frey and Torgler (2007)*
- Tax compliance is higher for Swiss cantons where tax authorities treat taxpayers more respectfully. *Survey evidence, Feld and Frey (2002)*



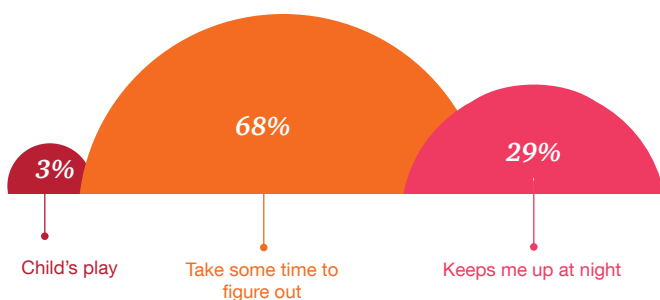
## Reducing the complexity of the tax system

For many people, tax is a complex subject and evidence suggests this complexity contributes to non-compliance. Policy makers often assume that we can assess a range of complex choices, and by correctly evaluating all of the available information, select the option that represents the best outcome for us. In reality, it is rare to find situations in which people are fully informed of all their choices and always select the best option.

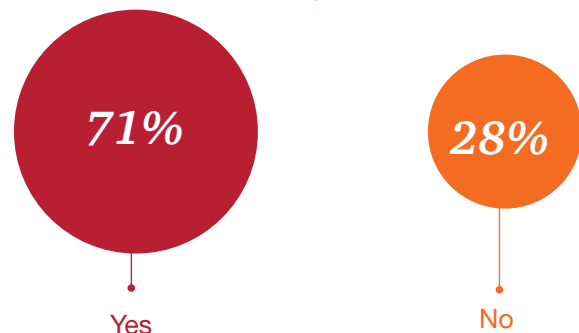
Complexity can overwhelm taxpayers, making it more difficult for them to pay their taxes. More than two-thirds of respondents indicated that it takes some time to figure out SARS' tax administration and processes. This shows that there might be complexity involved with the tax system.

The use of advisors may also reflect the complexity of the tax system. Approximately 71% of respondents indicated that they use the services of a tax consultant or advisor to assist their company in navigating the tax administration process. Tax consultants offer a channel to lower uncertainty by specialising in engaging with the tax administration.

How do you feel about SARS tax administration act and processes?



Do you use the services of tax consultant/ advisor to assist your company in navigating the tax administration process with SARS?



## Tax authorities can improve tax compliance through decreasing complexity

Ways to reduce the complexity of the process and make it easier to comply include the use of plain language in communications and simplifying forms and tax laws where possible.

### Evidence:

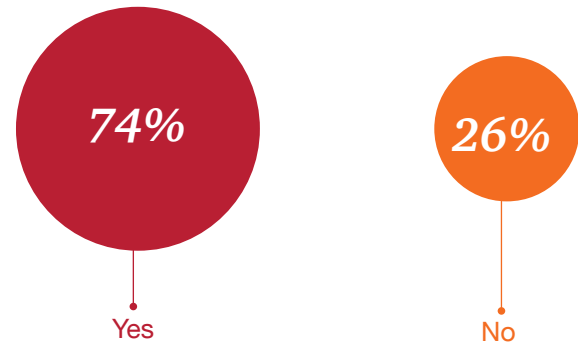
- A shift from an enforcement-oriented tax authority to a more service-oriented approach, which offers information and assistance to taxpayers, can increase tax compliance. *Traxler (2010)*



## The impact of economic conditions

Economic conditions can play an important role in tax compliance. For example, businesses with liquidity problems may be more likely to consider evading taxes. Although research is limited, at a more macroeconomic level, factors that promote growth also encourage tax compliance. Likewise, economic downturns are often associated with increased evasion. Higher tax rates are linked with evasion if they incentivise taxpayers to move into the shadow economy. The majority of respondents, 74%, find it harder to pay taxes in difficult economic circumstances.

Do you find it harder to pay taxes in difficult economic circumstances?



## Improving tax compliance in difficult economic circumstances

Tax authorities should acknowledge the difficulty of paying taxes in a challenging economic environment. They can emphasise the impact that tax contributions have in helping to create a platform for faster socio-economic progress, even during difficult economic circumstances.

### Evidence:

- Tax compliance, including in war times, can give citizens a patriotic “warm glow”. Revenue oriented governments may have an incentive to utilise educational and communication policies to instil a sense of patriotism associated with tax compliance. *Survey evidence, Konrad and Qari, (2012)*



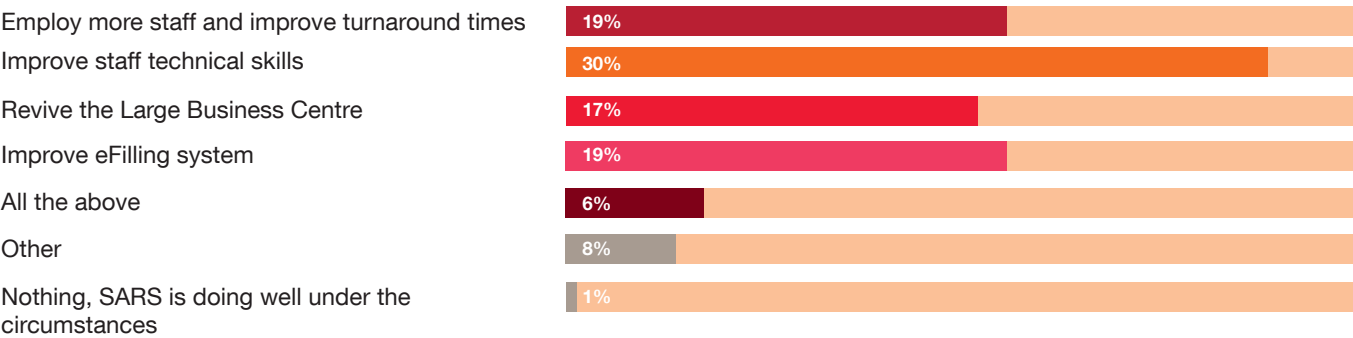


# The way forward

We asked respondents to share their views on SARS and what they think SARS should do to improve its service to taxpayers.

## Improving service

What can SARS do to improve its service offering to clients?



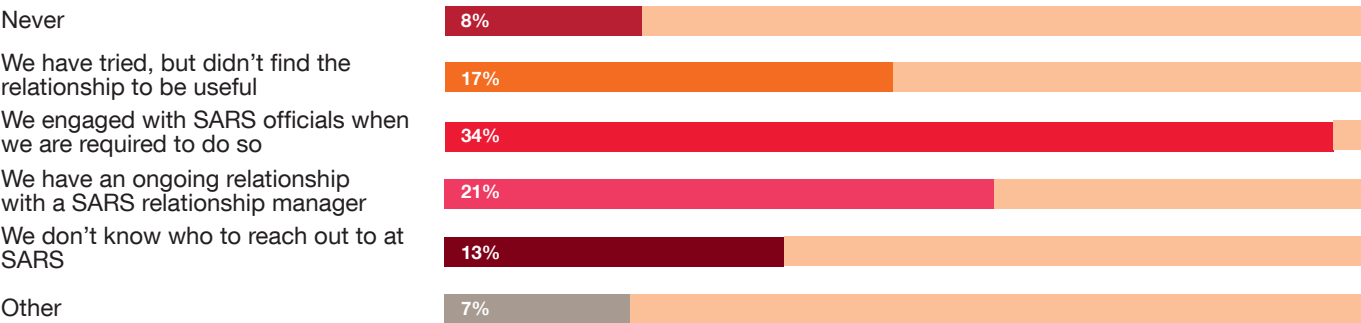
21%

Have an ongoing relationship with a SARS relationship manager

34%

Only engage with SARS officials when required to do so

Does your company actively try to engage with SARS to build on a ongoing relationship?



*The demise of the LBC has left a serious vacuum. The revival of the LBC is a must.*

## Key lessons about the tax controversy life cycle

Successfully managing a SARS audit requires understanding the relevant legislation as well as the policies and procedures that SARS implements. When receiving the final assessment from SARS, it is paramount to ensure that the dispute is comprehensively and timeously filed and that SARS' debt management activities are managed.

PwC assists clients daily with opinions, tax rulings and compliance as well as ensuring that their audit files are ready. Our views on managing tax audits and disputes are reflected in the illustration below. The golden thread remains to be proactive in any tax submission made to the authorities, or alternatively to consider the tax position before declaring that position to SARS.

## PwC's Tax Controversy & Dispute Resolution Services

Our team of professionals is here to help clients prevent, efficiently manage and favourably resolve tax audits and disputes throughout the world. PwC has tax specialists to assist clients in virtually every area of dispute. We combine deep technical understanding, local knowledge, and strong relationships with government officials, tax litigation experience, and a global perspective to provide you with unrivalled service.

PwC is able to assist existing and new clients with:

- Liaising with SARS on a preventative basis, such as assisting clients with tax strategy/opinions, advanced tax Rulings, Binding Rulings as well as Voluntary Disclosure Applications;
- End-to-end management of tax audits;
- Assisting with SARS disputes, i.e. objections/appeals (ADR); and
- Debt management matters with SARS, including compromises and settlement as well as instalment payment solutions.



*For a deeper discussion about your tax challenges and how to resolve them, please contact:*

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