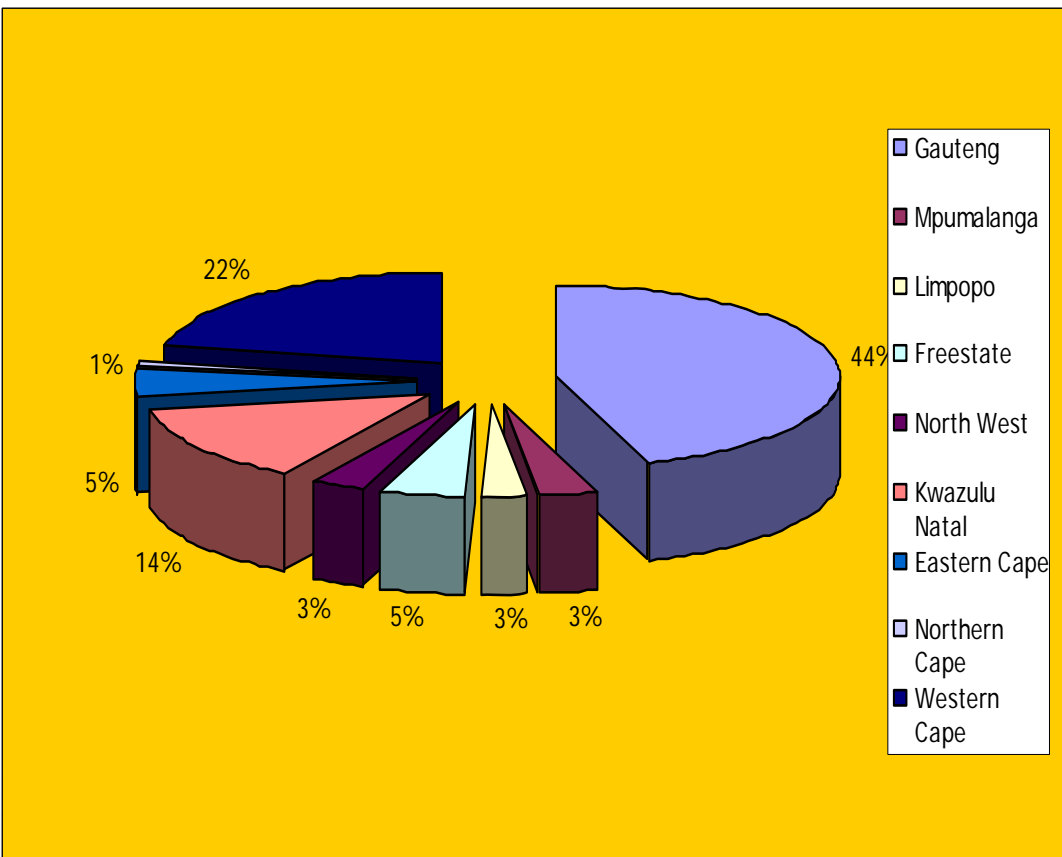


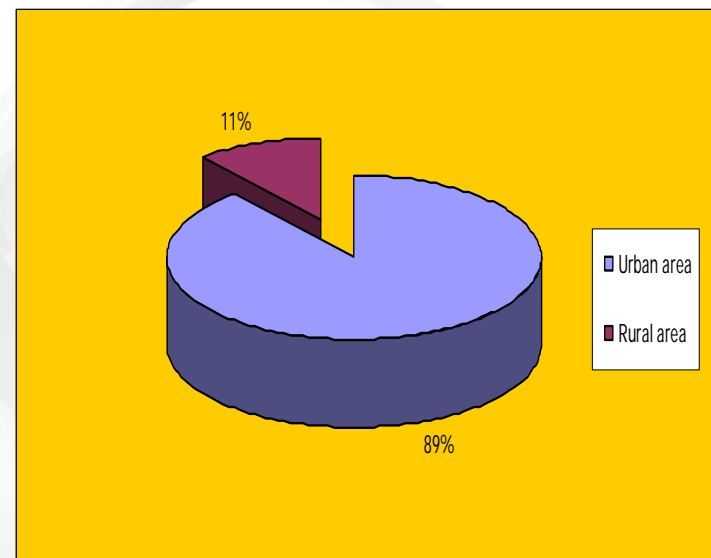
# South Africa: Selected Findings of the Survey of 'Tax Practitioners'

*Web-based survey was sent out to 21 777 accountants registered with SAICA, SAIPA or SAICB working in SA. Overall response rate 15.75%.*

Which **province** is your establishment primarily situated in?



Office situated in an **urban or rural area**?

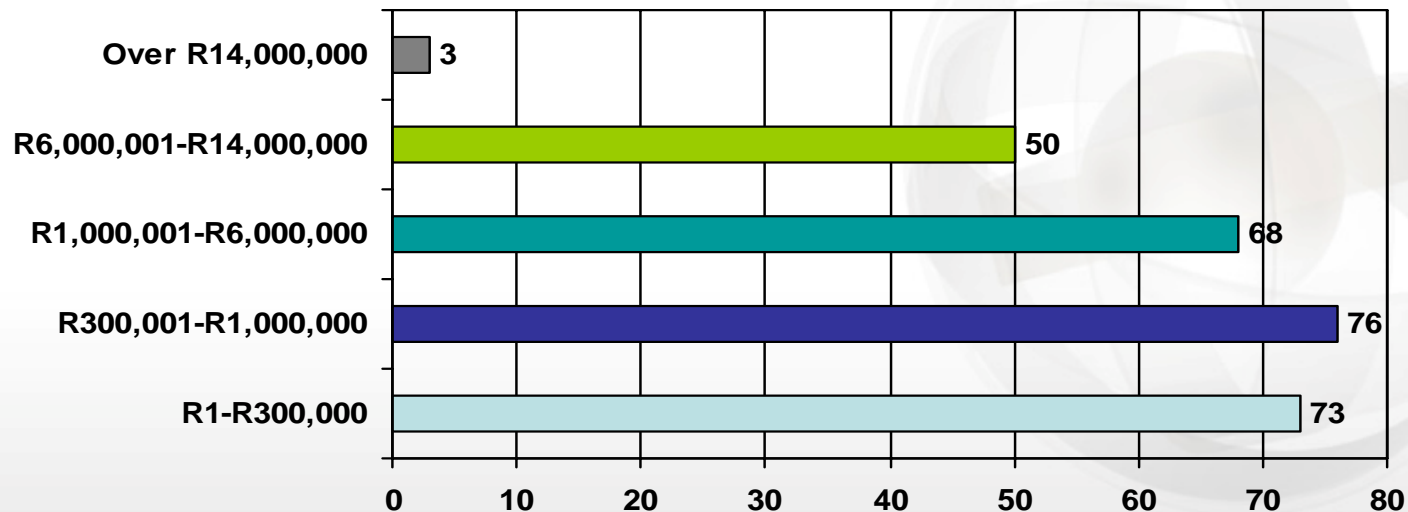
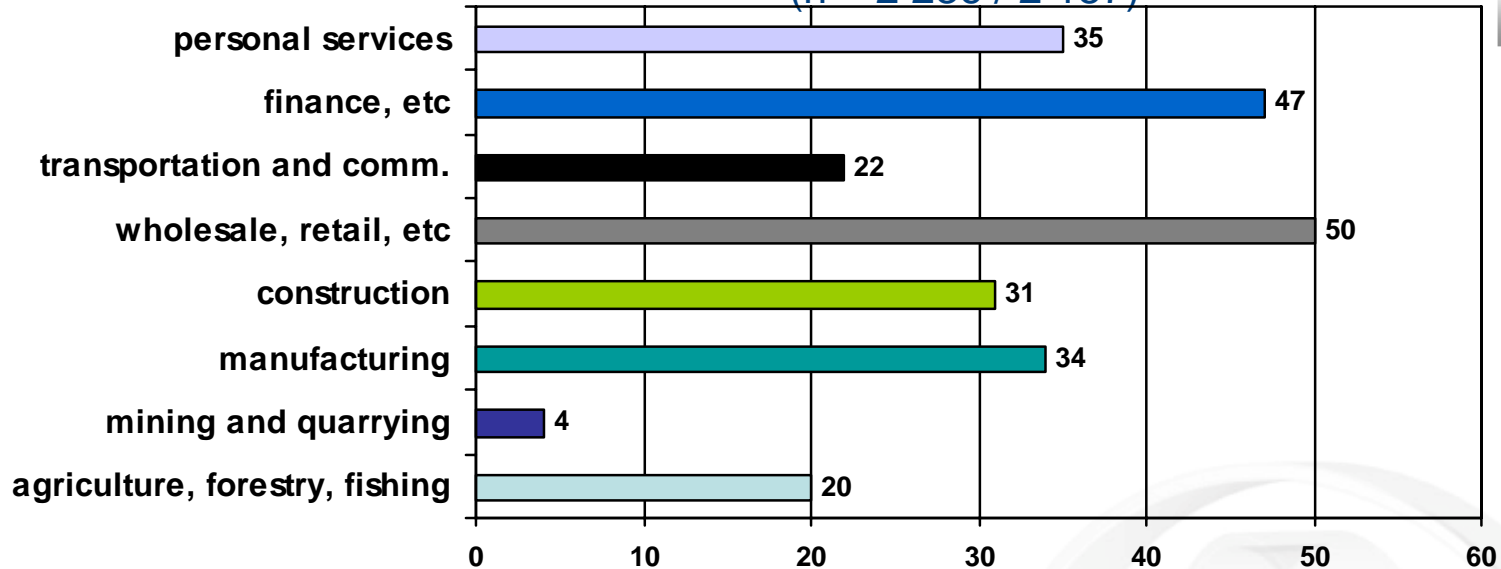




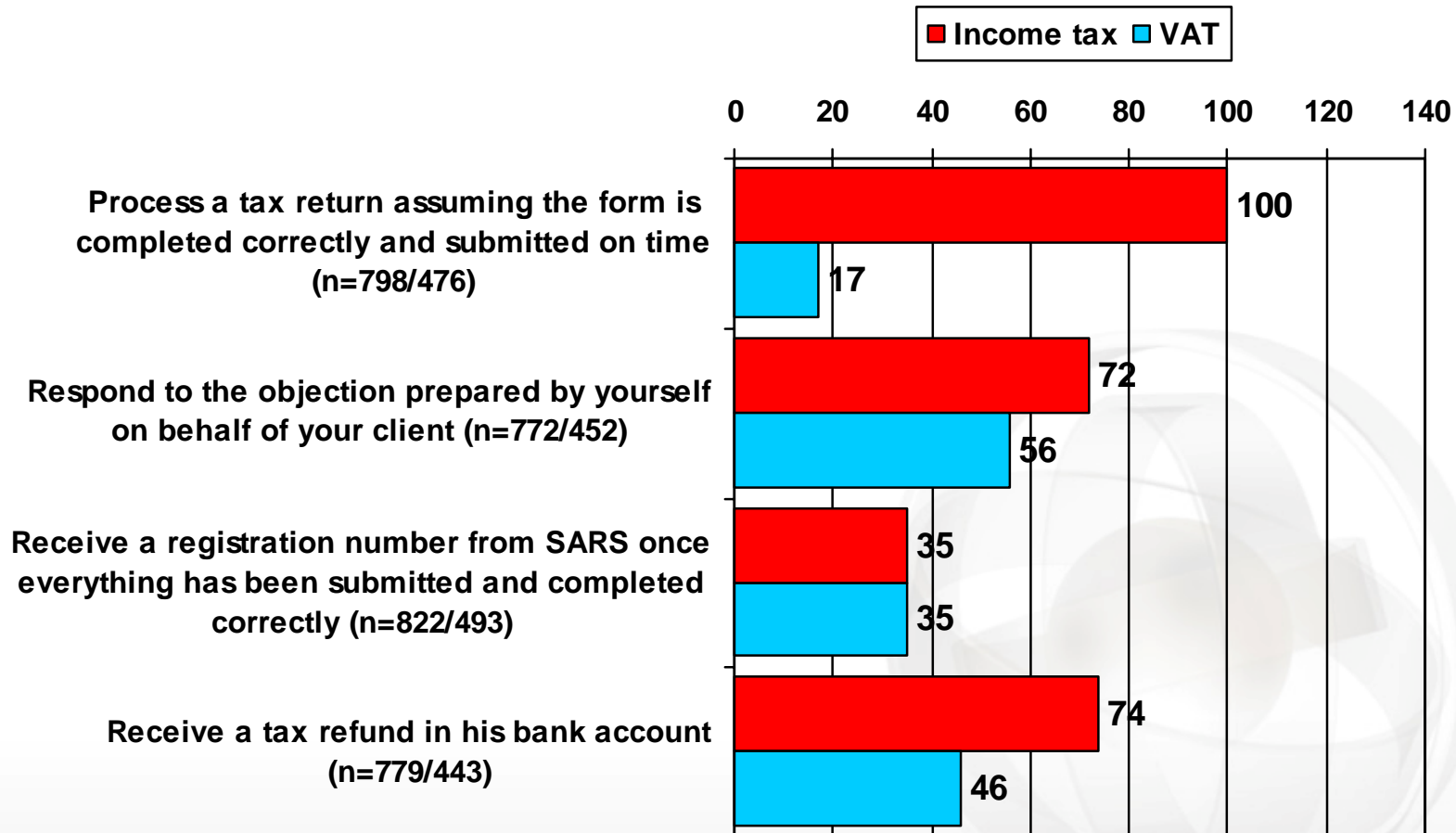
# Demographics of the respondent's clients, %<sup>3</sup>

DRAFT

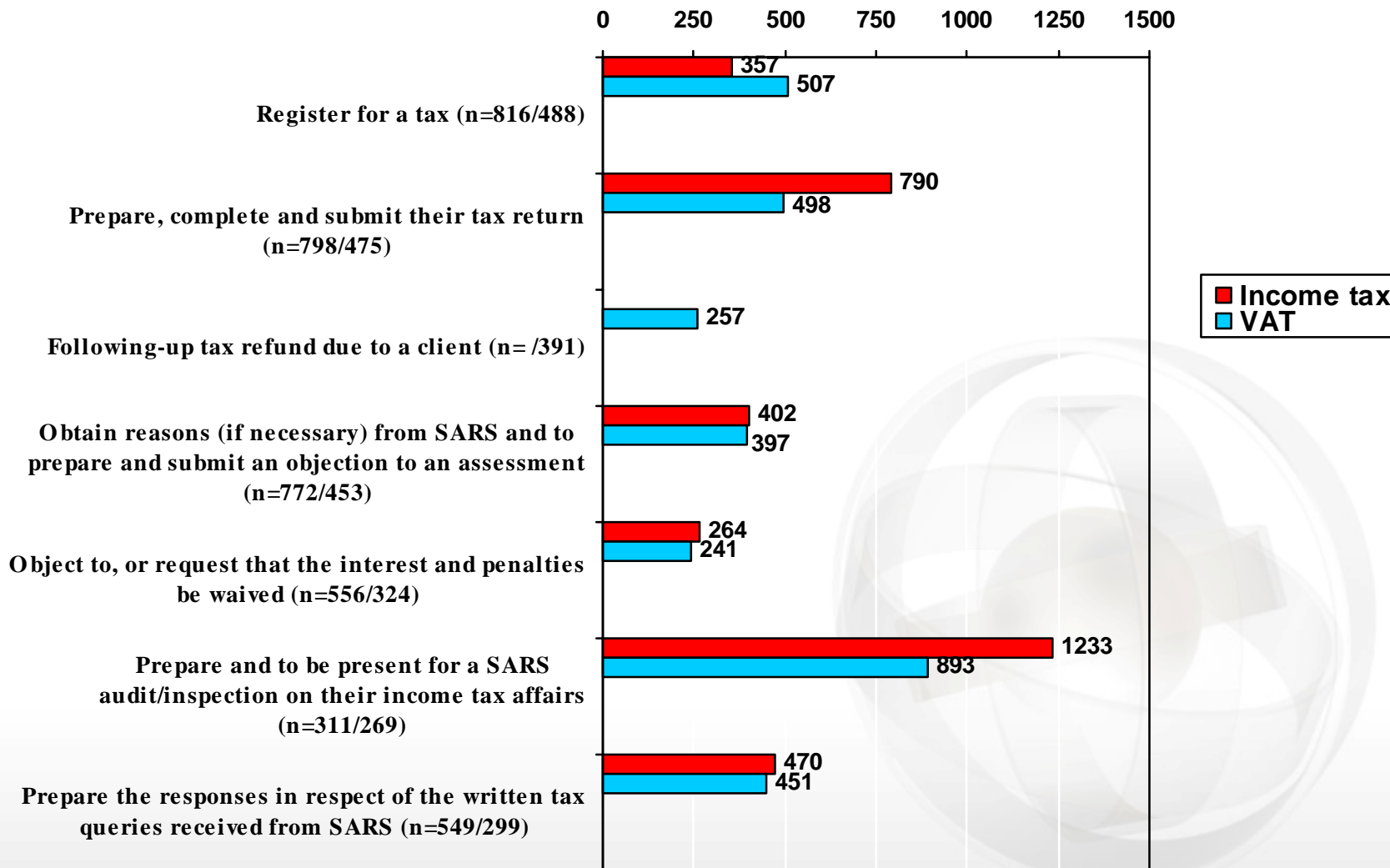
(n = 2 236 / 2 157)



# Income and Value Added Tax Time taken by SARS (days)

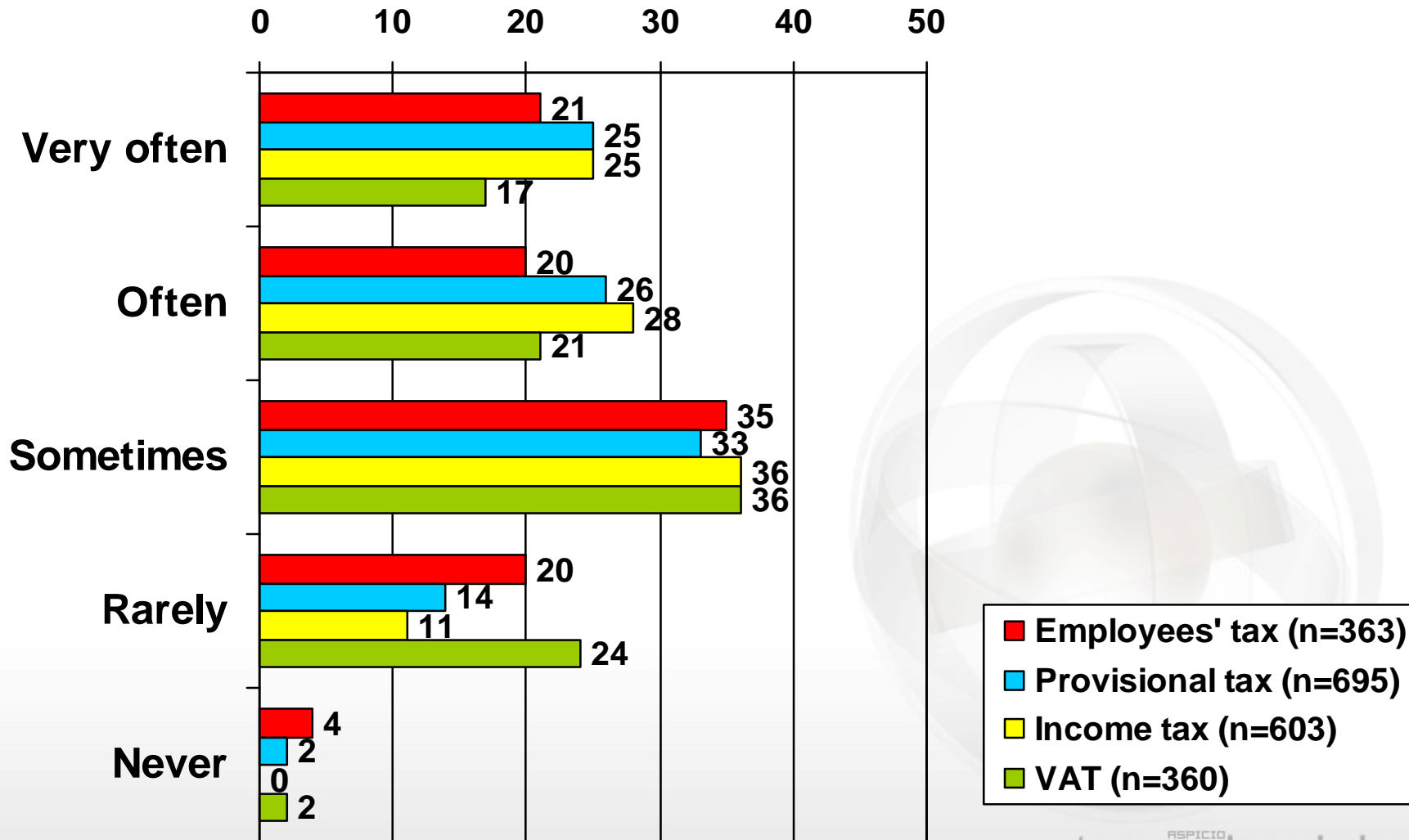


## Cost of Income Tax related procedures (Rand)



# Employees', Provisional, Income and Value Added Taxes

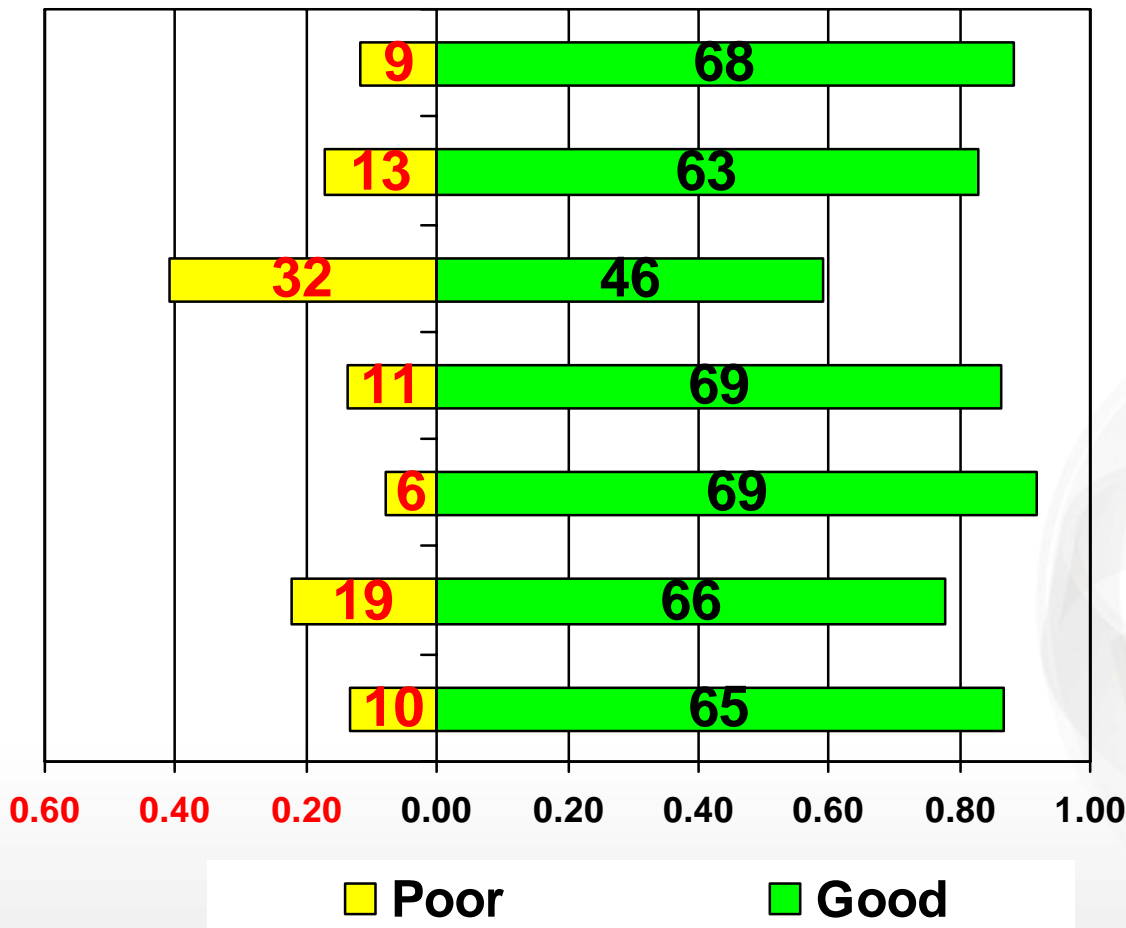
How often in your opinion are the penalties and interest raised as a result of processing errors made by SARS (% of respondents)



# Income Tax

<sup>7</sup>  
**DRAFT**

Please rate the quality of the different communication channels SARS uses to communicate with you in respect of all income tax matters (%)  
(n=768)



technical knowledge of SARS  
personnel  
communication of changes in  
regulations

e-mail

via telephone

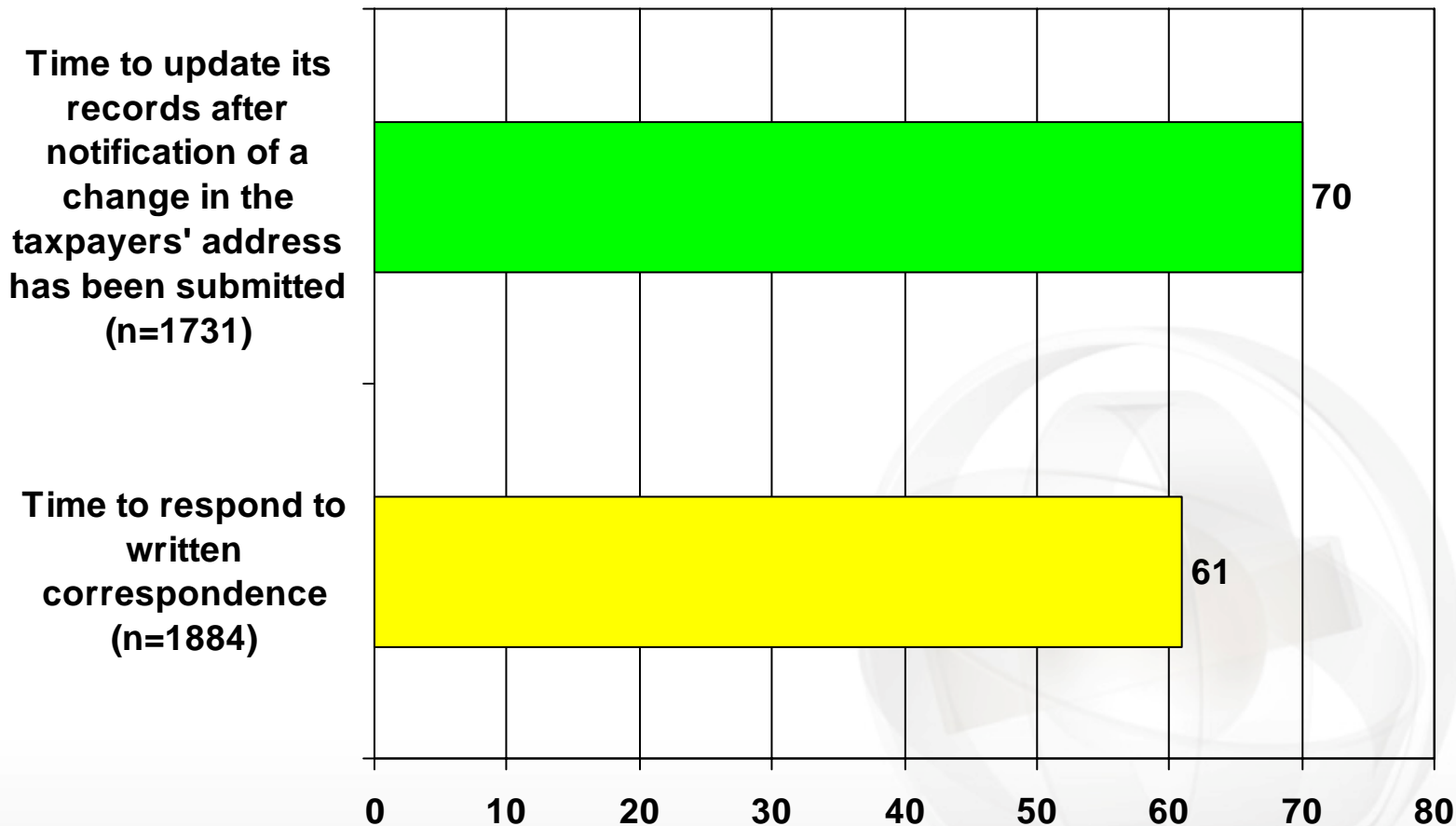
post

fax

personal

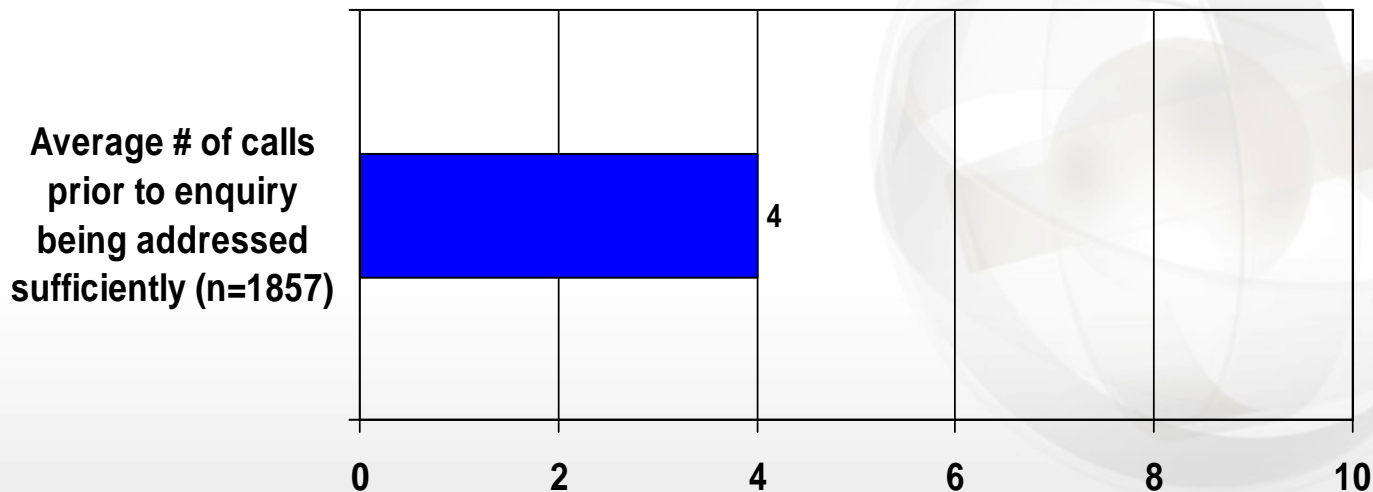
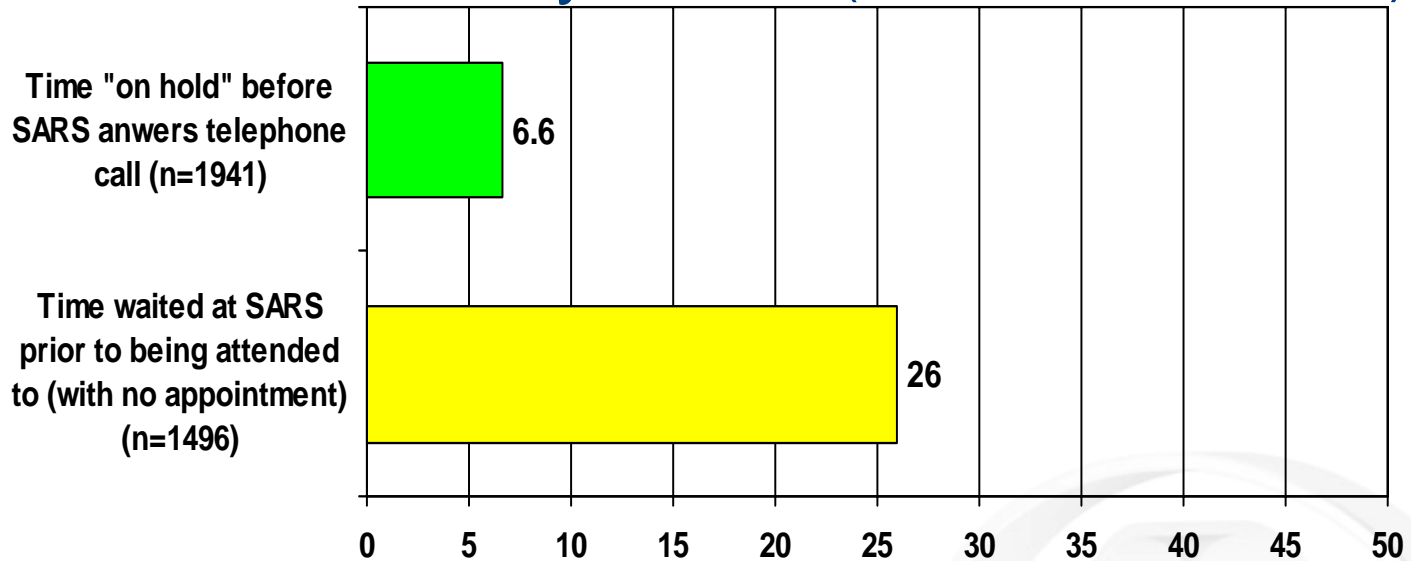
# ADDITIONAL FINDINGS

## Time taken by SARS (days)

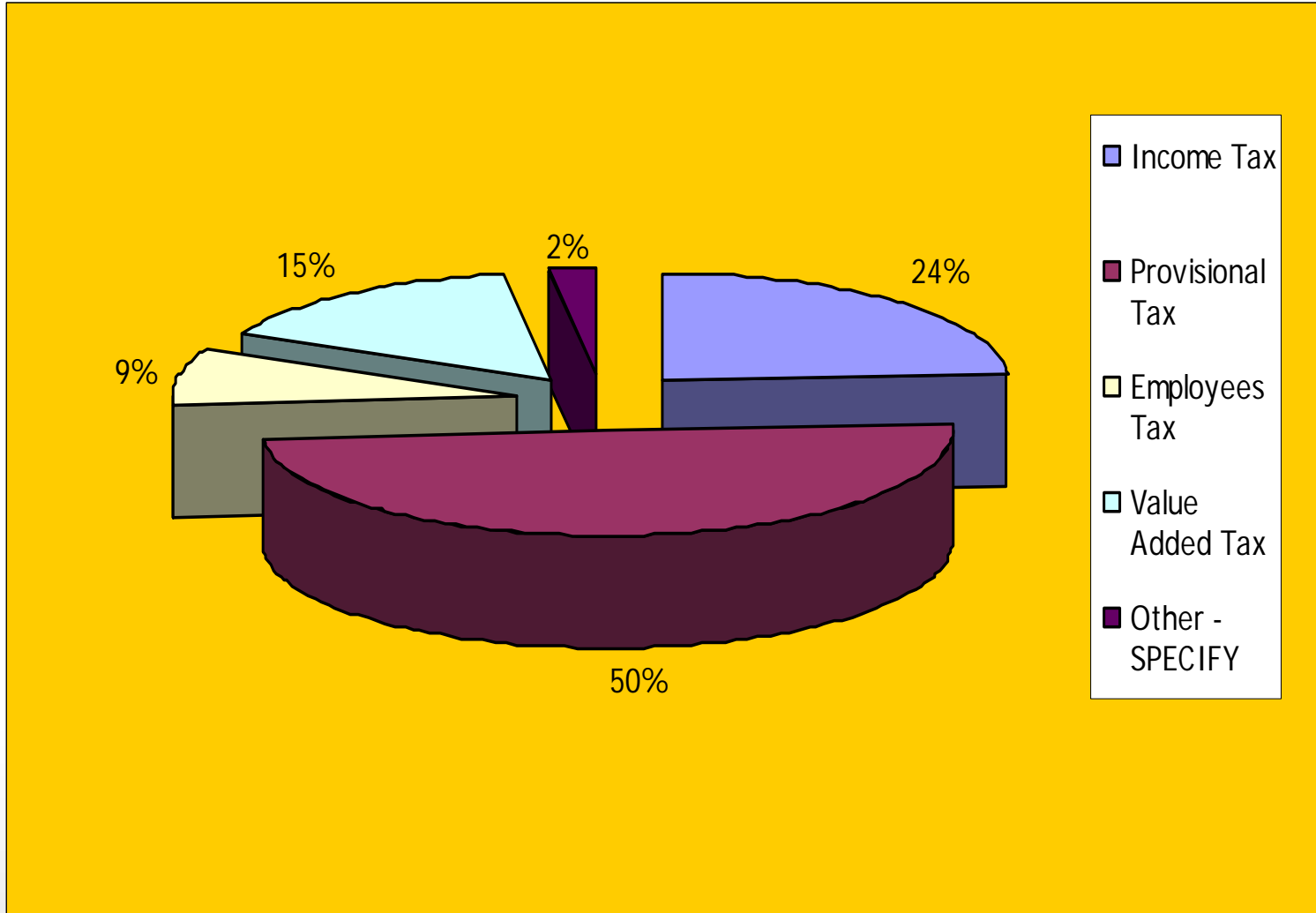


# ADDITIONAL FINDINGS

## Time taken by SARS (minutes / # of calls)

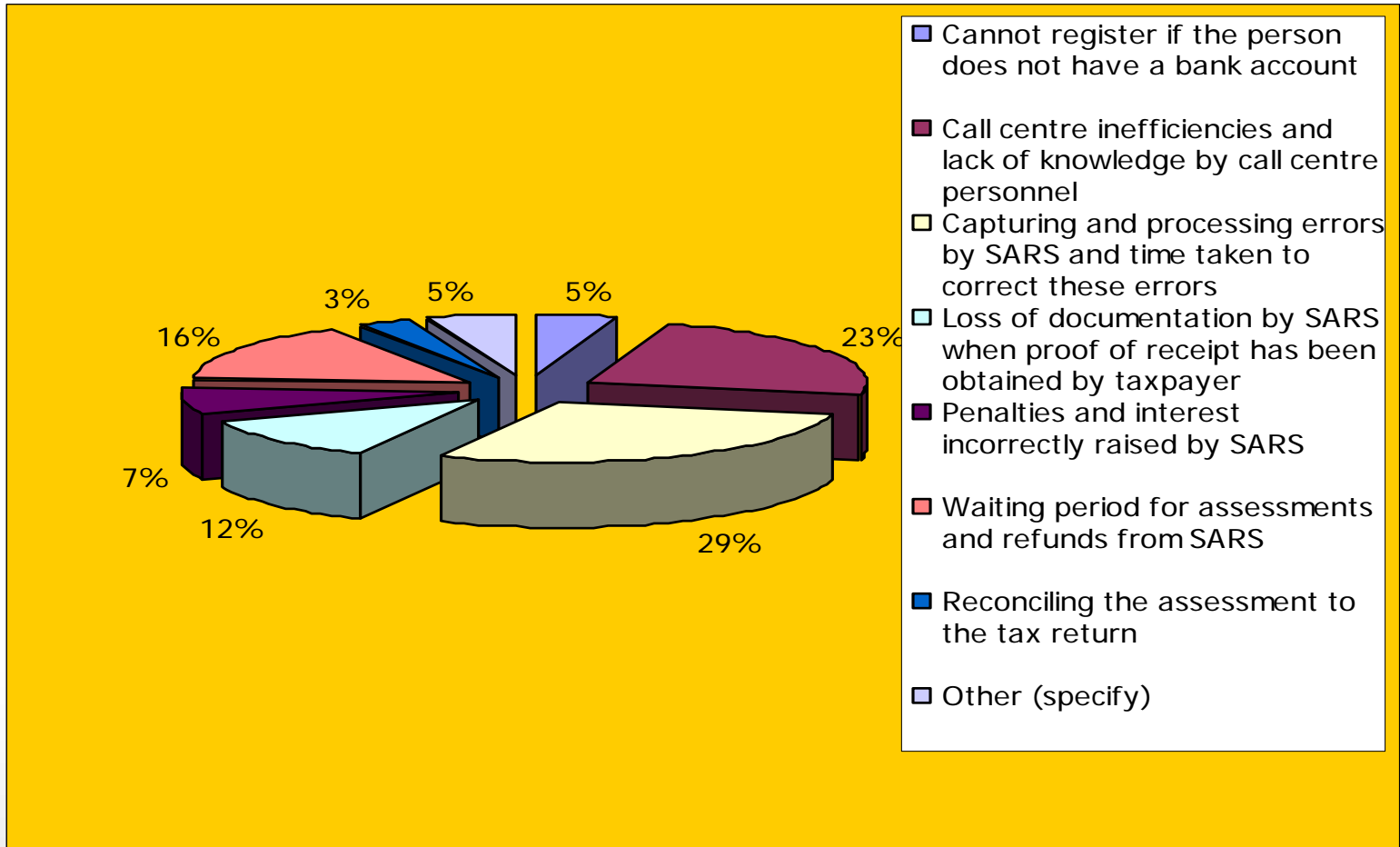


# Most burdensome tax to comply with for taxpayers with a turnover under R14 000 000?



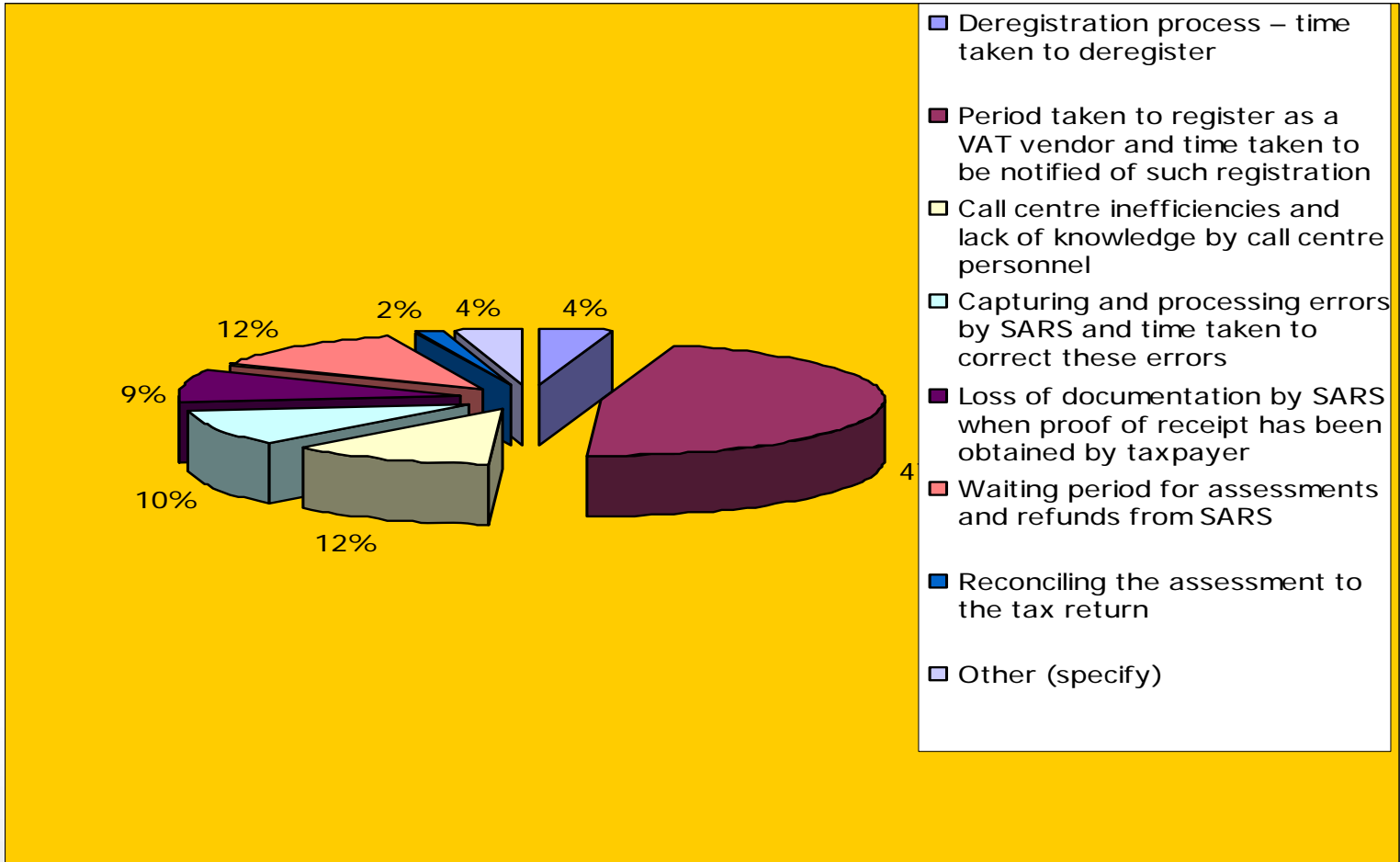
# Single most burdensome aspect of dealing with SARS on behalf of any one of your clients in relation to INCOME TAX?

DRAFT

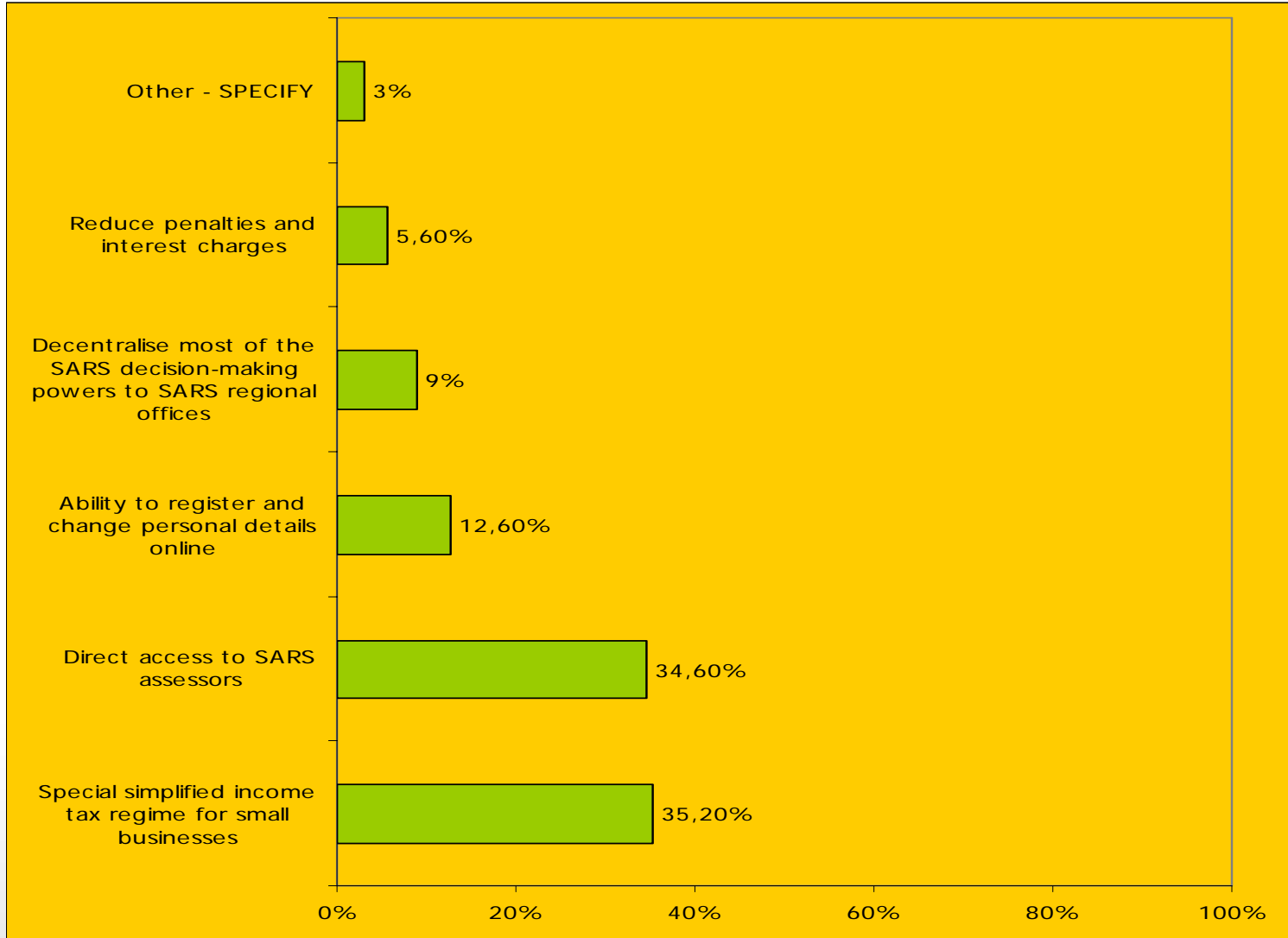


# Single most burdensome aspect of dealing with SARS on behalf of any one of your clients iro VAT?

DRAFT

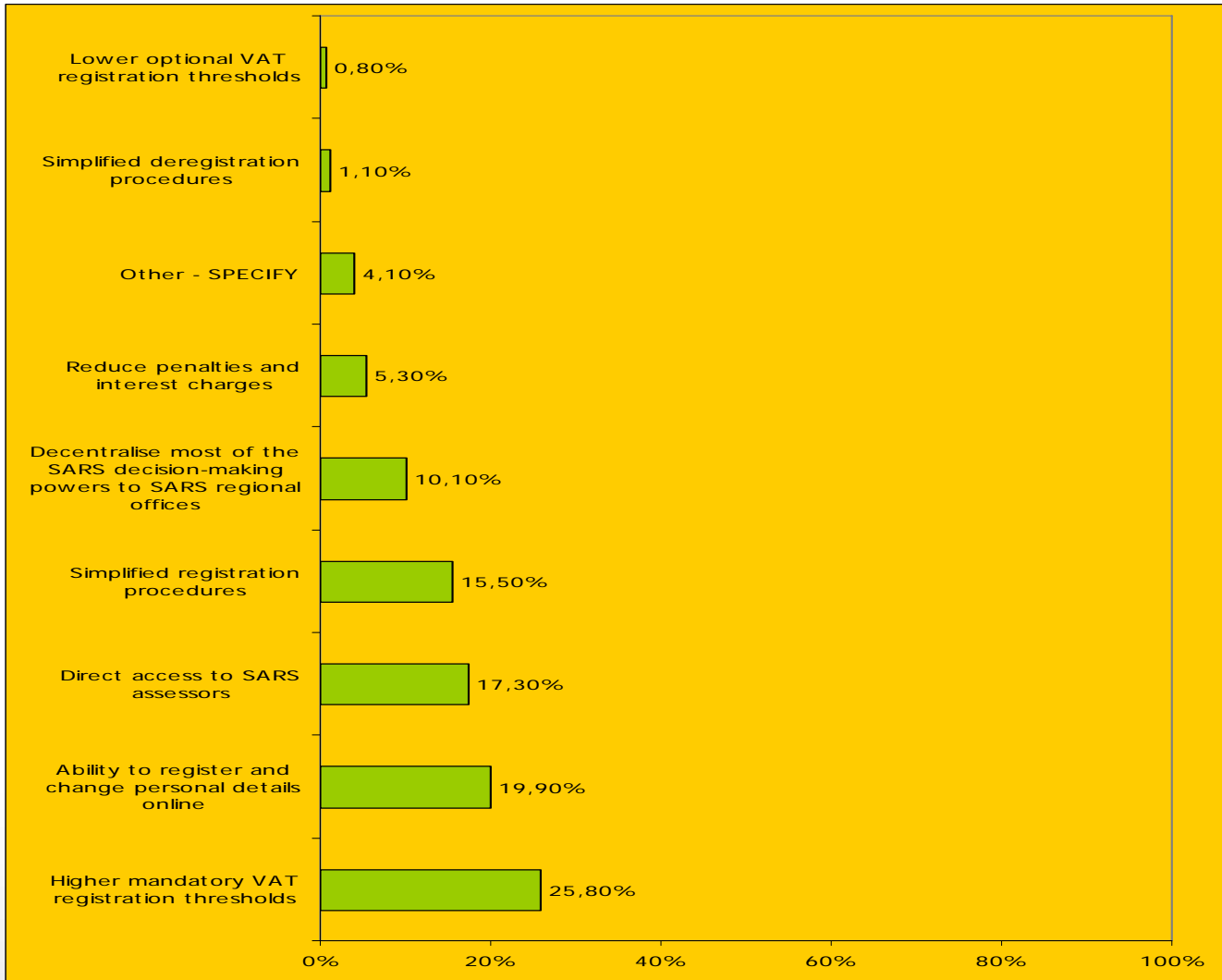


# Single most effective reform to reduce the Income Tax compliance burden?



# Single most effective reform to reduce the VAT compliance burden?

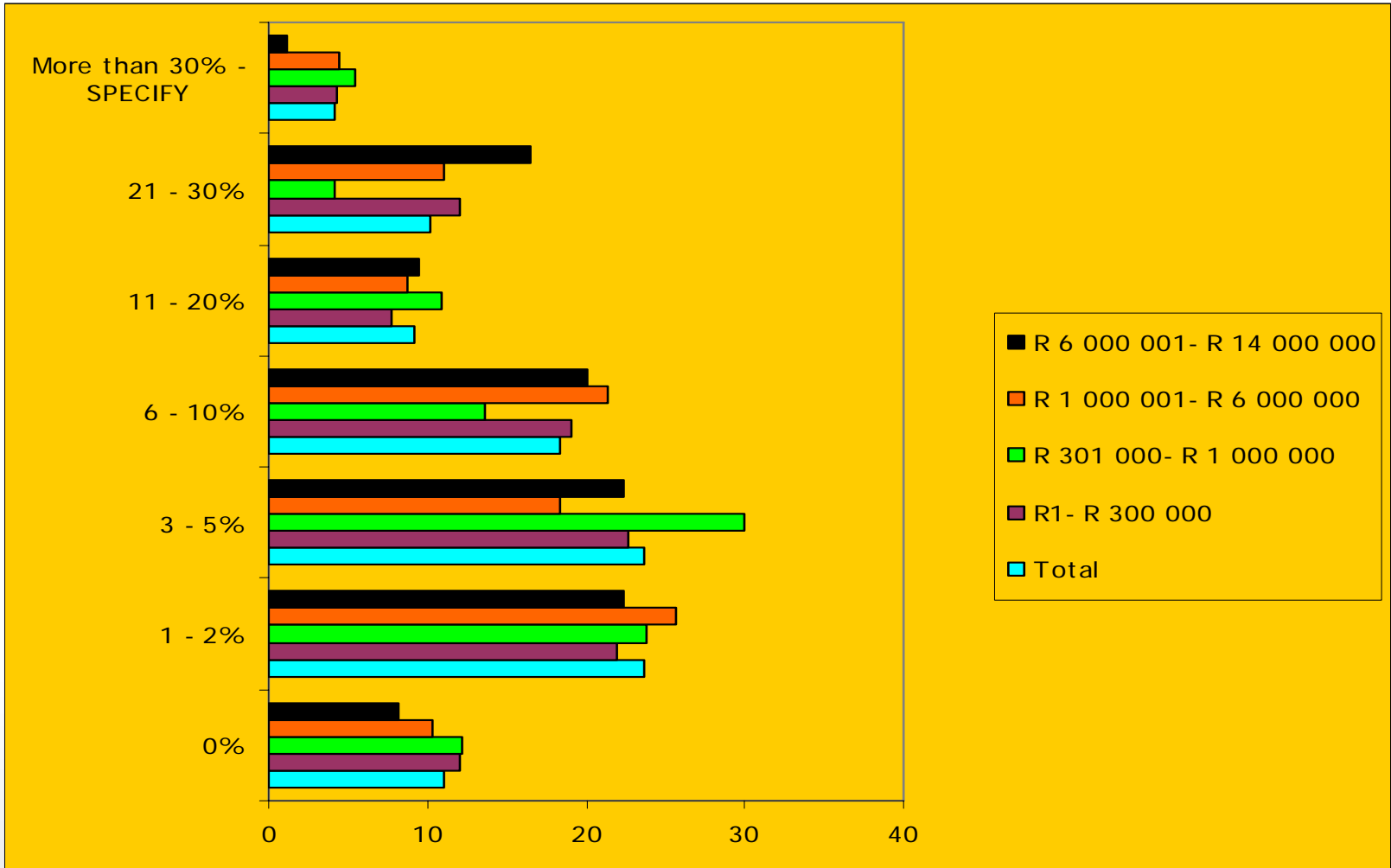
DRAFT



# VAT Refunds (per turnover category)

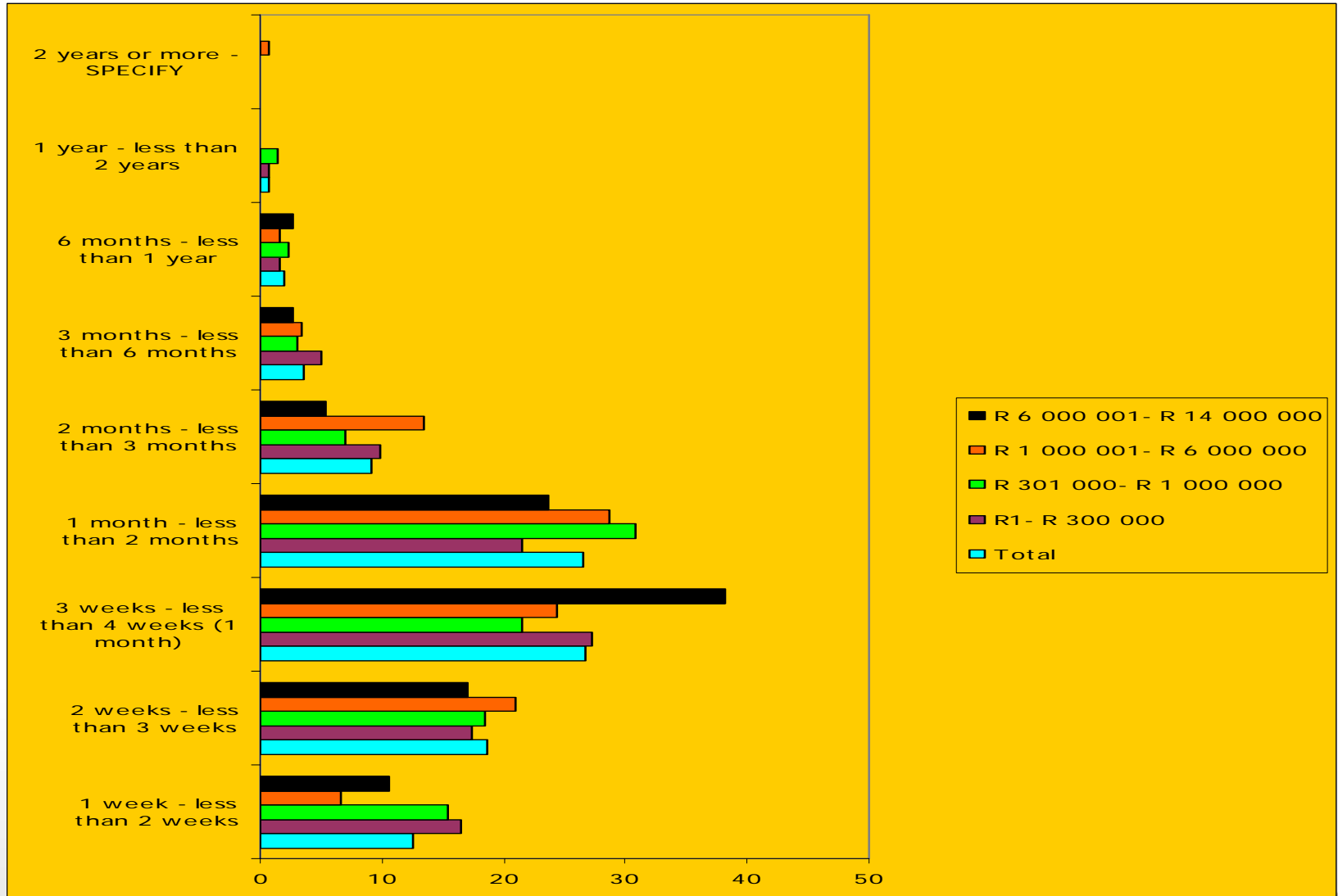
**DRAFT**

**% of clients that have had a VAT refund due to them as calculated on their VAT returns, since 1.1.2006?**



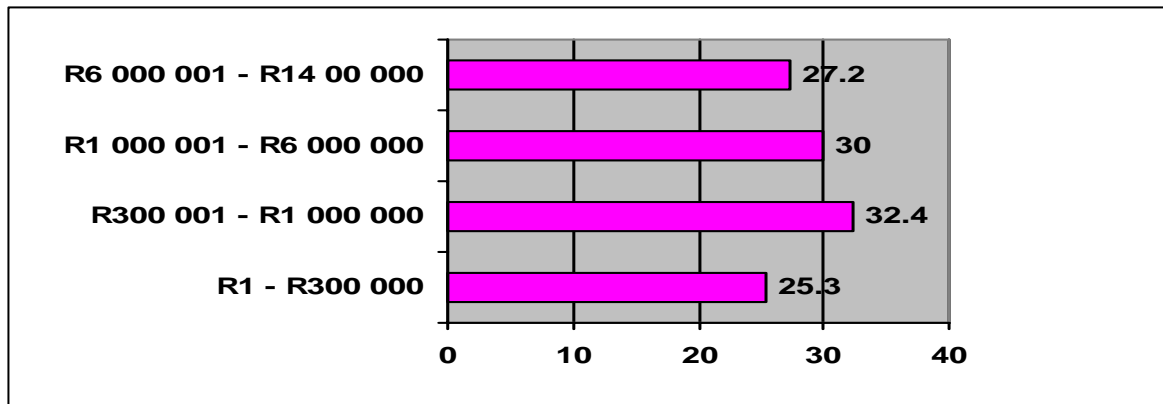
# VAT Refunds (per turnover category)

Time taken (days) to receive a VAT refund in bank account?

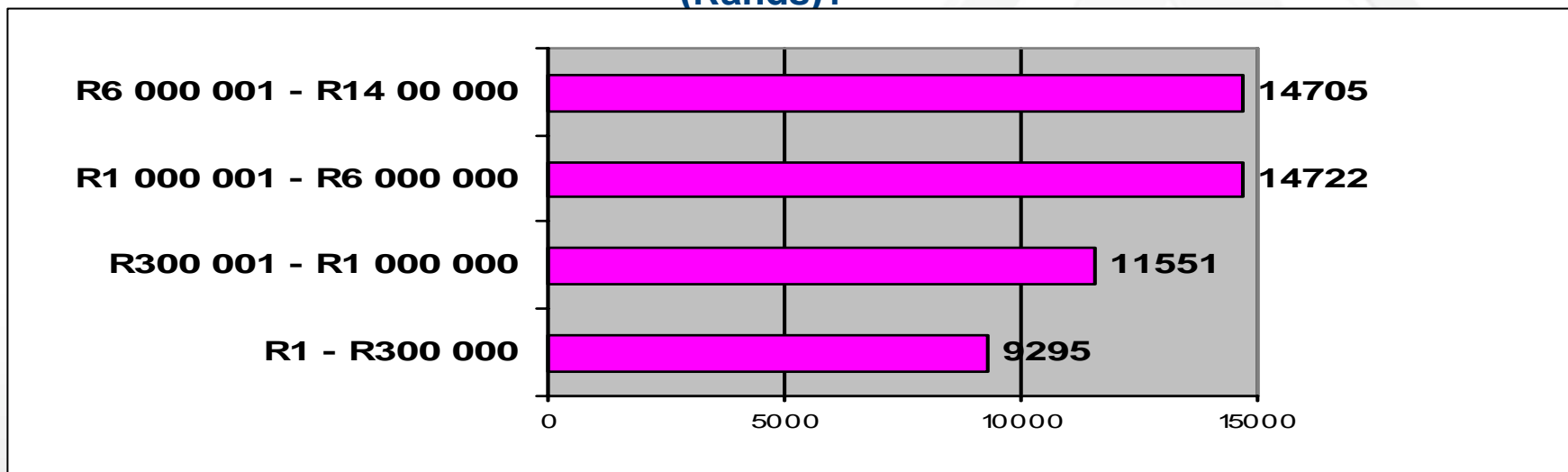


# What % of your focus clients request you to assist them with completing/maintaining their accounting and bookkeeping records?

**DRAFT**

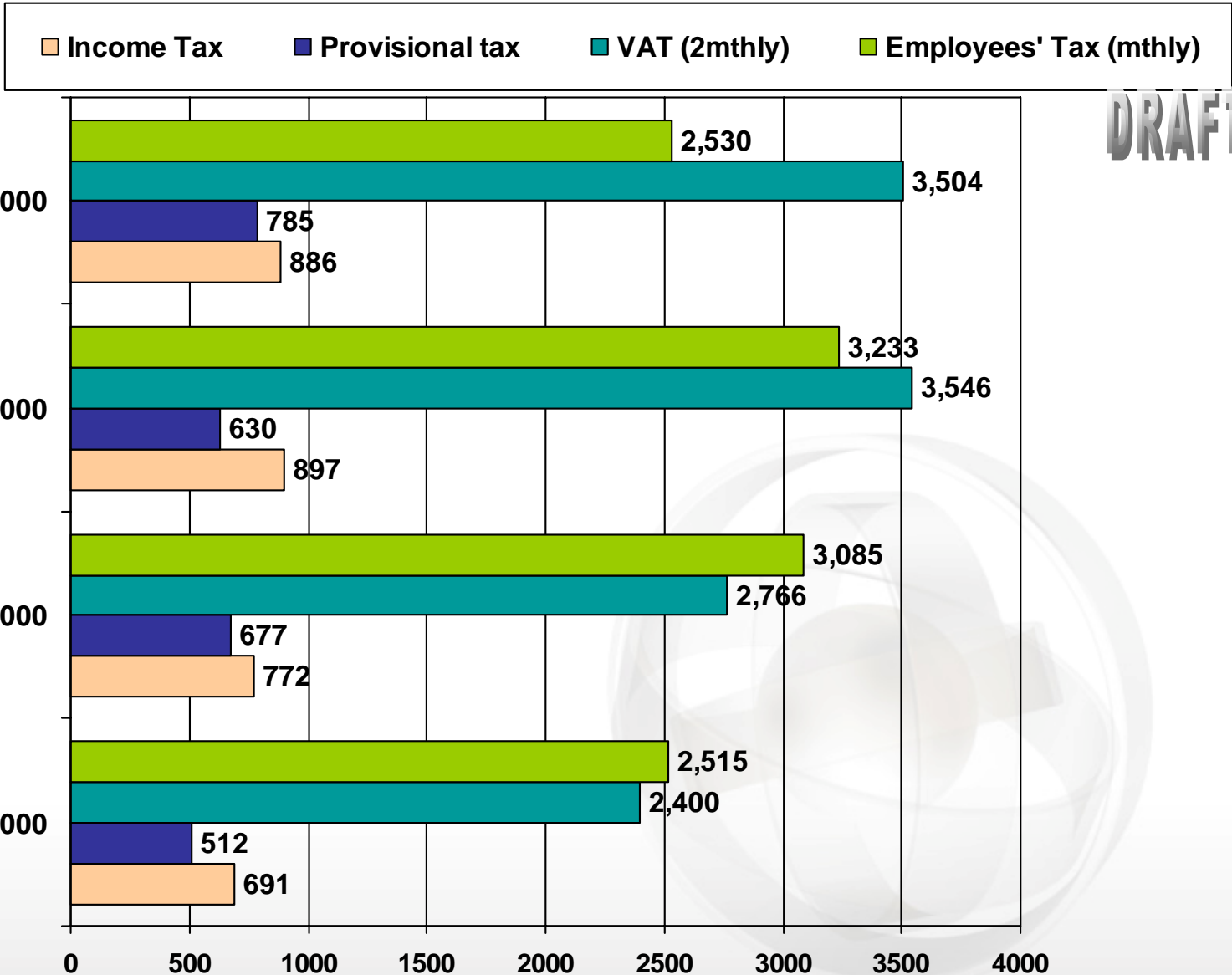


# How much on average did you charge your FOCUS client PER ANNUM for assisting him to complete/maintain his accounting and bookkeeping records (Rands)?



**WEIGHTED AVERAGE COST – R12 224**

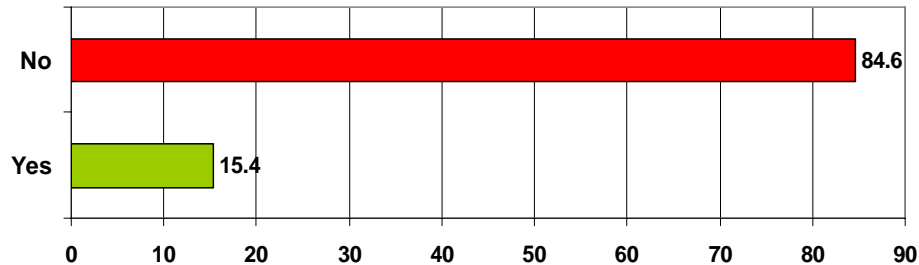
# Cost to prepare basic tax returns PER ANNUM (Rands)<sup>8</sup>?



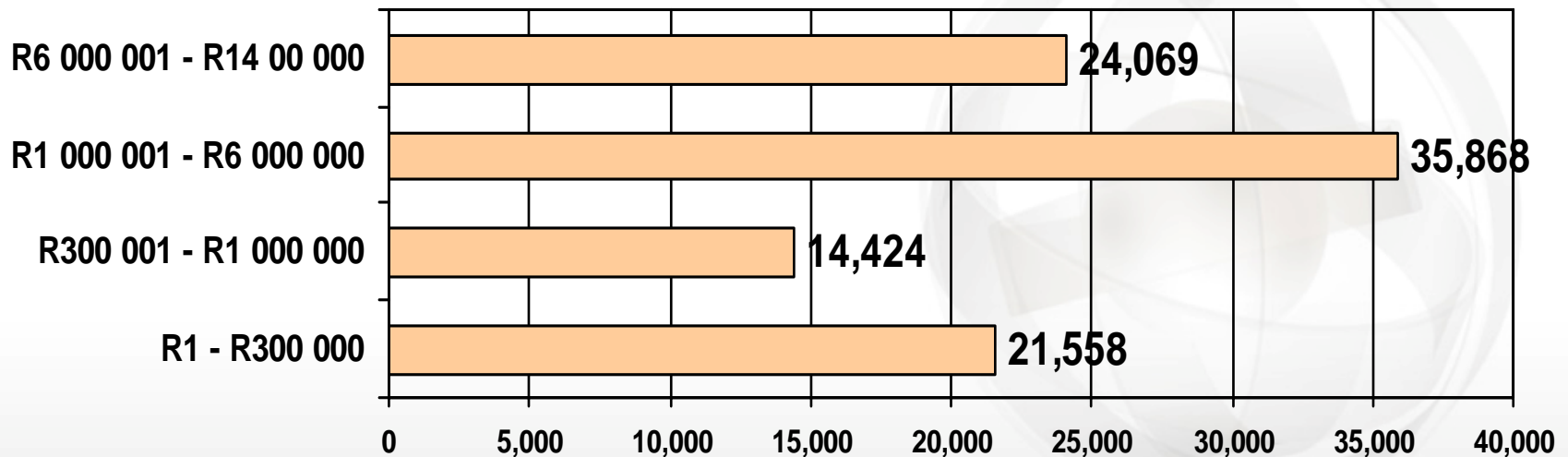
DRAFT

# Retainers

Do any of your focus clients pay you in the form of a retainer? (%)



How much on average is the retainer PER ANNUM (Rands)?



**WEIGHTED AVERAGE COST – R23 676**

# Would you be interested to become a part of a group of experts who will be asked to respond to similar survey questionnaires on a regular basis?

