

NATIONAL ASSEMBLY

QUESTION FOR WRITTEN REPLY

QUESTION NUMBER 1448 [NW1661E]

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1448. Mr T J Brauteseth (DA) to ask the Minister of Finance:

What are the relevant details regarding the exact protocol or standing operating procedure to be followed by the National Treasury when considering and processing value-added tax refund claims over the amount of R100 000,00?

NW1661E

REPLY:

All matters pertaining to taxes collected fall under the jurisdiction of the South African Revenue Service. Therefore, the National Treasury does not issue procedures in so far as VAT refunds.

There is no special protocol or procedure that is followed for VAT refunds exceeding R100 000, however, subject to certain risk rules cases are identified for review.

These steps include but are not limited to:

- Requesting information from clients in support of their declaration;
- Evaluation by SARS of the data in support of the declaration; and
- If required an adjustment to the assessment.