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ANNEXURE A

- LETTER OF CONSENT FOR DISTRIBUTED QUESTIONNAIRE -

**Consent for participation in a
research study**

**Department of Taxation
University of Pretoria**

**Title of the study: “THE QUALITY OF THE SERVICES RENDERED BY THE SOUTH
AFRICAN REVENUE SERVICE: A SURVEY AMONG TAX PRACTITIONERS”**

Research conducted by:

Prof Madeleine Stiglingh (student number: 28086326)
Telephone number: (012) 420 3346
E-mail: ms@up.ac.za

Dear respondent

You are invited to participate in a research study conducted by Madeleine Stiglingh, (doctoral student from the Department of Taxation of the University of Pretoria), in conjunction with the Tax Practitioners unit of SARS.

The purpose of the study is to establish the perceptions that tax practitioners hold with regard to the quality of the services rendered by SARS. The results will, firstly, be used by SARS to develop their service strategy to Tax Practitioners and, secondly, be used to assist in building a service quality model that could be used in future to assess the service quality of SARS. The results will also be published locally and internationally. Your participation in this research is very important as without it SARS would not be able to know whether they are on the right road with regards to their service quality journey.

Please note the following:

- Please answer the questions in the attached questionnaire as completely and honestly as possible. This should not take more than 20 minutes of your time.
- This study involves an anonymous survey. Your name will not appear on the questionnaire and the answers you give will be treated as strictly confidential. You cannot be identified in person based on the answers you give.
- Your participation in this study is very important. You may, however, choose not to participate and you may also stop participating at any time without any negative consequences.
- We will provide you with a summary of the findings on request. The results of the study might also be considered for future research purposes.
- Please e-mail Madeleine Stiglingh at ms@up.ac.za if you have any questions or comments regarding the study.

Please tick here **xx** to indicate that:

- You have read and understand the information provided above.
- You give your consent to participate in the study on a voluntary basis.



ANNEXURE B

**- FINAL QUESTIONNAIRE USED TO COLLECT THE DATA FOR THE
DISTRIBUTED QUESTIONNAIRE (ENGLISH) -**



PART A

Question 1

Are you registered at SARS as a tax practitioner?

Yes

No

Question 2

How long have you practised as a tax practitioner?

<input type="checkbox"/>	Less than 5 years
<input type="checkbox"/>	More than 5 years but less than 10 years
<input type="checkbox"/>	More than 10 years but less than 15 years
<input type="checkbox"/>	More than 15 years but less than 20 years
<input type="checkbox"/>	More than 20 years

PART B

You are going to be requested to list positive and negative comments with regards to interactions with SARS. For the purpose of this study “interactions with SARS” includes all interactions with regards to all taxes (*excluding* Customs and Excise) that are administered by SARS.

Question 1

You are requested to list the things you *extremely appreciate* (positive experiences) with regards to your interactions with SARS –

- at a local branch office

- through a call centre

- via e-mail

- through e-filing

- through SARS’ website

- via post or fax

Please be as specific as possible.
 Please list as many experiences as you can recall.
 For each comment, please indicate why it is important to you.



1 **Positive comment**

Reason why it is important

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2 **Positive comment**

Reason why it is important

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3 **Positive comment**

Reason why it is important

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4 **Positive comment**

Reason why it is important

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5 **Positive comment**

Reason why it is important

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6 **Positive comment**

Reason why it is important

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7 **Positive comment**

Reason why it is important

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8 **Positive comment**

Reason why it is important

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9 **Positive comment**

Reason why it is important

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10 **Positive comment**

Reason why it is important

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Question 2

You are requested to list the things you extremely *dislike* (negative experiences) with regards to the interactions with SARS –

- at a local branch office
- through a call centre
- via e-mail
- through e-filing
- through SARS' website
- via post or fax

Please be as specific as possible.

Please list as many experiences as you can recall.

For each comment, please indicate why it is important to you.

1 Negative comment

Reason why it is important

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2 Negative comment

Reason why it is important

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3 Negative comment

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Reason why it is important

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4 **Negative comment**

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Reason why it is important

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5 **Negative comment**

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Reason why it is important

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6 **Negative comment**

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Reason why it is important

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7 **Negative comment**

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Reason why it is important

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8 **Negative comment**

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Reason why it is important

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9 **Negative comment**

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Reason why it is important

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10 **Negative comment**

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Reason why it is important

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Question 3

You are requested to list the things you *extremely appreciate* (positive experience) with regards to:

- tax registrations
- submissions of tax returns
- tax payments
- tax refunds
- account queries
- updating of details
- tax assessments, or
- dispute resolution process



Please be as specific as possible.

Please list as many experiences as you can recall.

For each comment, please indicate why it is important to you.

1 **Positive comment**

Reason why it is important

2 **Positive comment**

Reason why it is important

3 **Positive comment**

Reason why it is important

4 **Positive comment**

Reason why it is important

5 **Positive comment**

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Reason why it is important

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6 **Positive comment**

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Reason why it is important

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7 **Positive comment**

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Reason why it is important

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8 **Positive comment**

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Reason why it is important

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9 **Positive comment**

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Reason why it is important

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10 **Positive comment**

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Reason why it is important

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Question 4

You are requested to list the things you extremely *dislike* (negative experience) with regards to:

- tax registrations
- submissions of tax returns
- tax payments
- tax refunds
- account queries
- updating of details
- tax assessments, or
- dispute resolution process

Please be as specific as possible.

Please list as many experiences as you can recall.

For each comment, please indicate why it is important to you.

1 Negative comment

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Reason why it is important

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2 Negative comment

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Reason why it is important

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3 **Negative comment**

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Reason why it is important

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4 **Negative comment**

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Reason why it is important

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5 **Negative comment**

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Reason why it is important

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6 **Negative comment**

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Reason why it is important

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7 **Negative comment**

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Reason why it is important

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8 **Negative comment**

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Reason why it is important

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9 **Negative comment**

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Reason why it is important

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10 **Negative comment**

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Reason why it is important

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ANNEXURE C

**- FINAL QUESTIONNAIRE USED TO COLLECT THE DATA FOR THE
DISTRIBUTED QUESTIONNAIRE (AFRIKAANS) -**



DEEL A

Vraag 1

Is u by die SAID as belastingpraktisyn geregistreer?

Ja

Nee

Vraag 2

Hoe lank praktiseer u reeds as belastingpraktisyn?

<input type="checkbox"/>	Minder as 5 jaar
<input type="checkbox"/>	Meer as 5 jaar, maar minder as 10 jaar
<input type="checkbox"/>	Meer as 10 jaar, maar minder as 15 jaar
<input type="checkbox"/>	Meer as 15 jaar, maar minder as 20 jaar
<input type="checkbox"/>	Meer as 20 jaar

DEEL B

U gaan versoek word om positiewe en negatiewe ervarings met betrekking tot interaksies met die SAID weer te gee. Vir hierdie doeleindes sal "interaksies met die SAID" alle interaksies met betrekking tot alle belastings (doeane en aksyns uitgesluit) wat deur die SAID geadministreer word, insluit.

Vraag 1

Van u word verlang om die aspekte met betrekking tot interaksies met die SAID wat u buitengewoon *positief* ervaar, te lys. Hierdie interaksies kan plaasvind via

- 'n plaaslike SAID takkantoor,
- die inbelsentrum ("call centre"),
- e-pos,
- e-filing,
- SAID se webwerf,
- pos of faks.

Wees asb. so spesifiek as moontlik.
Lys asb. soveel as moontlik ervarings.



Vir elke ervaring, sê asb. waarom dit vir u belangrik is.

1 **Positiewe kommentaar**

Rede waarom dit belangrik is

2 **Positiewe kommentaar**

Rede waarom dit belangrik is

3 **Positiewe kommentaar**

Rede waarom dit belangrik is

4 **Positiewe kommentaar**

Rede waarom dit belangrik is

5 **Positiewe kommentaar**

Rede waarom dit belangrik is

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6 **Positiewe kommentaar**

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Rede waarom dit belangrik is

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7 **Positiewe kommentaar**

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Rede waarom dit belangrik is

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8 **Positiewe kommentaar**

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Rede waarom dit belangrik is

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9 **Positiewe kommentaar**

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Rede waarom dit belangrik is

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10 **Positiewe kommentaar**

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Rede waarom dit belangrik is

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Vraag 2

Van u word verlang om die aspekte met betrekking tot interaksies met die SAID wat u buitengewoon *negatief* ervaar, te lys. Hierdie interaksies kan plaasvind via

- 'n plaaslike SAID takkantoor,
- die inbelsentrum (“call centre”),
- e-pos,
- e-filing,
- SAID se webwerf,
- pos of faks.

Wees asb so spesifiek as moontlik.

Lys asb soveel as moontlik ervarings.

Vir elke ervaring, sê asb waarom dit vir u belangrik is.

1 Negatiewe kommentaar

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Rede waarom die belangrik is

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2 Negatiewe kommentaar

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Rede waarom dit belangrik is

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3 Negatiewe kommentaar

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Rede waarom dit belangrik is

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4 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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5 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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6 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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7 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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8 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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9 **Negatiewe kommentaar**

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Rede waarom die belangrik is

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10 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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Vraag 3

Van u word verlang om die aspekte ten opsigte van die volgende wat u buitengewoon *positief* ervaar, te lys:

- belastingregistrasies
- indiening van belastingopgawes
- belastingbetalings
- belasting terugbetalings
- rekening navrae
- opdatering van inligting
- belastingaanslae
- geskilbeslegtingsproses



Wees asb so spesifiek as moontlik.

Lys asb soveel as moontlik ervarings.

Vir elke ervaring, sê asb waarom dit vir u belangrik is.

1 Positiewe kommentaar

Rede waarom dit belangrik is

2 Positiewe kommentaar

Rede waarom dit belangrik is

3 Positiewe kommentaar

Rede waarom dit belangrik is

4 Positiewe kommentaar

Rede waarom dit belangrik is

5 Positiewe kommentaar

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Rede waarom dit belangrik is

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6 **Positiewe kommentaar**

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Rede waarom dit belangrik is

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7 **Positiewe kommentaar**

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Rede waarom dit belangrik is

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8 **Positiewe kommentaar**

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Rede waarom dit belangrik is

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9 **Positiewe kommentaar**

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Rede waarom dit belangrik is

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10 **Positiewe kommentaar**

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Rede waarom dit belangrik is

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Vraag 4

Van u word verlang om die aspekte ten opsigte van die volgende wat u buitengewoon *negatief* ervaar, te lys:

- belastingregistrasies
- indiening van belastingopgawes
- belastingbetalings
- belasting terugbetalings
- rekening navrae
- opdatering van inligting
- belastingaanslae
- geskilbeslegtingproses

Wees asb so spesifiek as moontlik.

Lys asb soveel as moontlik ervarings.

Vir elke ervaring, sê asb waarom dit vir u belangrik is.

1 Negatiewe kommentaar

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Rede waarom dit belangrik is

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2 Negatiewe kommentaar

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Rede waarom dit belangrik is

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3 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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4 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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5 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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6 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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7 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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8 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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9 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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10 **Negatiewe kommentaar**

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Rede waarom dit belangrik is

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ANNEXURE D

- FRAMEWORK FOR THE CLASSIFICATION OF THE TRADITIONAL SERVICES -



Where		
What		
B	Branch office	
BH	Head office	
C	Call centre (All phone things: branch, other)	
CT	Call centre Tax practitioners (PCC/TCC e-mail)	
DER	Deregistration	
DRP	Dispute Resolution Process (including ADR)	
E	E-Mail	
EFI/WEB		
ET	E-Mail Tax practitioners (PCC/TCC e-mail)	
F	Fax	
GEN	If it is too general	
GENC	General with regard to service channels (B-S above) Correspondence	
GENP	General with regard to processes (VRE – DRP above)	
P	Post	
PO	Post office	
QU	Accounts (or outstanding balances) or other Queries	
RET	Tax Returns (submissions) (opgawes) Not capturing	
S	SMS	
SSMO	Service Monitor Office	
TA	Tax assessments. From capturing to end	
TAM	Tax amnesty	
TC	Tax Clearance	
TP	Tax Payments	
TPE	Tax Payments (electronic) – EFT	
TR	Tax Refunds	
TREG	Tax Registrations (other than VAT)	
UP	Updating/Changing of Information/Capturing/Processing	
VREG	VAT Registrations	
	RES	RESPONSIVENESS: The willingness (including the attentiveness) of employees, as well as the actual timeliness or speed of services performed.
	W	Willingness of employees (employees' attitude towards rendering the service). No personal contact. Feel like a number. Helpfulness.
	S	Speed of performing the service by the employees (prompt service). Turn around time.
	SS	Speed of performing the service by senior personnel.
		EFI

	ASS	ASSURANCE: The knowledge and courtesy of employees and the ability of the operational systems and physical resources to convey trust.	
		A	Acknowledgement of receipt/reference number/correspondence/tracking numbers. Negative in the context that either non or have not received ref number with no progress status feedback/knowledge.
		CO	Confidentiality (is my details secure with them).
		PS	Physical safety (will I get mugged at branch office).
		PF	Politeness and friendliness of contact personnel. Professional.
		KC	Knowledge of contact personnel. Internal transfer of information. Relevant right person.
		KO	Knowledge of operational personnel.
		KS	Knowledge of senior personnel. This will include Megawatt Park and LBC personnel.
		NOT	Not taking responsibility. Responsibility not fixed. Get transferred from one to another. Not having authority.
		CON	Consistency in performing the service. Same person from beginning to end.
			EFI
	TAN	TANGIBLES: The appearance of physical facilities and employees of SARS.	
		F	Physical facilities (visually appealing) Comfort/Size, parking at SARS.
		S	Disturbances/Sounds of Call Centre.
			EFI
	EMP	<p>EMPATHY: The caring and individualized attention SARS provides to the tax practitioners, including tax practitioners' sense that SARS's</p> <ul style="list-style-type: none"> • location; • operating hours; and • employees and operational systems <p>are designed and operate so that it is easy to gain access to the service and that SARS is prepared to adapt to the demands and wishes of tax practitioners in a flexible way.</p>	
		ONE	One-stop service (Range of services offered). TP helpdesk. Do not have to stand in a line.
		ADJ	Adjusting for taxpayer's needs. Improving services/more customer orientated. Not watchdog/blood dog.

		WAIT	Waiting time before attended. Time consuming. Waste time.
		COH	Convenience of operating hours.
		COL	Convenience of location.
		USER	User friendliness of documentation. Burdensome. Too much documentation/Correspondence. Obstacles. Understand what I must fill in.
		ASS	Assistance, requests, prompts for SARS to ensure successful service delivery. Including FAQ's.
		COM	COMMUNICATION means keeping customers informed in language they can understand and listening to them. It may mean that the company has to adjust its language for different consumers.
		UP	Understandability of contact personnel (provide in language of choice).
		UD	Understandability of documentations (provide in language of choice).
		CP	Communication skills of contact personnel (internal and external).
		CPR	Communication process (the way of communication).
		CPRL	The lack of communication when things are changed – or what is required or when waiting long/ rejected.
		CWP	Communication from SARS to wrong person. Phoning client instead of practitioner.
		CPS	Communication skills of senior personnel/ operational staff/back-office.
		DCO	Direct contact with operational personnel (people doing work). Senior knowledgeable person. Appointments. Personal interaction or transfer to other consultant with knowledge (relevant right person).
		EFI	
	REL	RELIABILITY: The ability of SARS's employees and systems <ul style="list-style-type: none"> • to perform services accurately; and • to keep promises (trustworthiness). 	
		Accurate service delivery	
		ACC	Performs the service correct the first time/ problem solving.
		LA	Documents lost even with or without acknowledgement of receipt.



		FAIL	Service failures. Understaffed. Cut off/can't get through/waste of time/was not helped.
		NON	Non response to/on correspondence from frequently asked questions. No follow-up. After log – no further service. No follow-up after reference number.
		PROS	Adherence to specific promises made by SARS.
		PROG	Keeps promises in general. Stick to own code of conduct. Including Inequity. (IN) Inequity between payment and refund systems and (DIF) Different treatment to different taxpayers.
		SOFT	The reliability of the software used by SARS.
			EFI
	G	GENERAL	
		G	General
			EFI



ANNEXURE E
- FRAMEWORK FOR THE CLASSIFICATION OF THE ELECTRONIC
SERVICES -

EFI	E-filing		
WEB	Website		
	EFF	EFFICIENCY – ease of use, speed of accessing site	
		FIND	The site makes it easy to find what I need (focus on ease of finding information and easy to get where you want to be on a site).
		EAS	Simplifies the input. Useful. Easier to use and makes life easy. The site is simple to use. NOT USERFRIENDLY Or general statements that e-filing is easier.
		SPE	Speed of launching the site and its pages. Speed of site and not transactions or turnaround time!! This site enables me to get on to it quickly (speed of getting onto the site, site launches and runs right away), it loads its pages fast (speed of going between pages).
		ORG	The site is well organised (structure and layout is user friendly).
	AVA	SYSTEM AVAILABILITY – availability and technical functioning of the site	
		CRA	This site crash (or log itself out while in progress). E-filing is unreliable, or the system is not working properly or the system is defective. Technical problems with the site. Reference to system overload.
		FRE	Pages at this site do not freeze after I enter my information.
		PRE	Pre-testing to make sure it works. Quality of implementation. Proper planning. Current problems with the system. Estimates of volumes.
	CON	CONVENIENCE – time and effort convenience	
		G	General only relating to convenience, e.g. E-filing is convenient.
		TIME	Time saving, quicker, more productive also forms downloading.
		WHEN	When I want, 24/7, anytime of day.
		WHERE	Where I want, in office at holiday at client.
		AVOID	Avoid long queues (Q), visiting of branch (B), having contact with the employees of SARS (E) or avoid having to make use of the postal system (P), no driver or messenger required anymore (M).
		DOC	Electronic document filing system. Tracking documents. Do not have to resubmit the same form several times.
		COST	Decrease or increase of expenses because of e-filing, including statements like saves costs of photocopying, saves postage and envelope costs, is cheap, bank charges for using e-filing payments are expensive.

FUL	FULFILMENT – service outcome and scope	
	ACC	Reduce capturing errors, accuracy of services.
	UP	It is frequently updated. Changes only SARS could make to e-filing. Updating of the website. If e-filing, updating of clients on profile. Making forms available for clients when requested. Problems with the system corrected when SARS is informed. Therefore including frequency of technical adjustments.
	SC	<p>Scope of services offered – either want some, or show appreciation for the fact that the scope is enhanced to include some mentioned aspects. Scope refers to the types of services available, and not the content of the site. The scope of services offered would most probably not be valid for the general website.</p> <p>REG (wants to register for VAT PAYE or any taxes online – this refers to the registration as taxpayer)</p> <p>UPS (wants to be able to do updates on taxpayer information, deletion and adding of taxpayers to their profile themselves). This should not include items where the timeliness of the updates is commented on.</p> <p>RET (all returns must be available, would like to change issued return to other number themselves)</p> <p>DISPUUT (wants to do disputes online, sort out problems online, no more paper copy alternative dispute or disagreement letters)</p> <p>COR (Be able to make corrections online to tax return submitted)</p> <p>TR (submission of tax refunds through e-filing)</p> <p>MAN – Manual submission of tax returns when registered on e-filing should have the same facility as for VAT to indicate that submitted, but manually. Thus when e-filing taxpayer client, should have option to still submit manually if preferred.</p> <p>TC (tax clearance certificates)</p> <p>TD (tax directives)</p> <p>Some general positive remarks that just say for example “positive” tax clearance facility – would be regarded as a comment on the scope of the services offered through e-filing.</p>
	COM	I could always find what I need on SARS’ website (content wise)/ everything (forms). Focus on the content and not the search function or ability to find alone. Although could not find could also reflect on the content, make sure it relates to content and not structure that makes it difficult to find. Should not include the scope of service aspects that would most probably more relate to e-filing. The completeness or content would most probably relate to the website alone.
	TSP	Turnaround time speed (speed that the processes takes either, general Tax assessments or Tax refunds etc, speed of service provider with regard to processes, not updating of tax practitioner profile, as this is with updating – as it relates to updates to the e-filing itself and not to a specific business process). The change of an address is also a business process. The adding and deleting of e-filing taxpayers is part of updating and NOT TSP.



	SEC	SECURITY	
		SEC	This site protects personal information about my bank information etc. E-filing is secure. Anything that relates to the privacy or security aspects of e-filing.
	GEN	GENERAL	
		G	General positive or negative statements about e-filing that could not be allocated under any other service attribute. Includes improvements as positive here. Try to identify specific aspect with G if at all positive, even if it is only – payments through e-filing is working good. That will be G, TP. If they only say Positive, payments, e-filing. It rather seems as if they like that the type of service is available, thus scope of services offered.
		ADJ	Adjustments required (not expanding of scope as this should be part of scope of services). Most probably when could not be anywhere, but when it is not general. This will thus be the dust bin that we will clear and clear and clear until it is empty.
	ASS	ASSISTANCE	
		O	This site has customer service representatives available online (the site provides an e-mail address for enquiries of problems) and it works well. (S) for speed of helping. (K) for knowledge of helper. (W) Helpful or willing to assist. (Waste) is working or is not working.
		P	It offers the ability to speak to a live person if there is a problem (Call Centre) Training/Workshops and person could actually help. (S) for speed of helping. (K) for knowledge of helper. (W) Helpful or willing to assist. (Waste) is working or is not working.
		H	The site itself provides a proper help function or user guide to assist with problems (stuck). Site tells me what to do if a transaction is not processed. Pop-up messages etc.
		COMP	Compensation for using e-filing. Can have longer time to submit returns, could have more beneficial payment terms for VAT etc.



		<i>Service channels relevant to the above</i>	
		B	Branch office
		BH	Head office
		C	Call centre (All phone things: branch, other)
		CT	Call centre Tax practitioners (PCC/TCC e-mail)
		DER	Deregistration
		E	E-Mail
		ET	E-Mail Tax practitioners (PCC/TCC e-mail)
		P	Post
		PO	Post office
		F	Fax
		S	SMS
		SSMO	Service Monitor Office
		<i>Business processes relevant to the above</i>	
		TAM	Tax amnesty
		VREG	VAT Registrations
		TREG	Tax Registrations (other than VAT)
		RET	Tax Returns (submissions) (opgawes)
		TR	Tax Refunds
		TP	Tax Payments
		TPE	Tax Payments (electronic) – EFT
		TC	Tax Clearance
		QU	Accounts (or outstanding balances) or other Queries
		UP	Updating/Changing of Information/Capturing/Processing
		TA	Tax assessments
		DRP	Dispute Resolution Process (including ADR)
		GEN	If it is too general
		GENC	General with regard to service channels (B-S above)
		GENP	General with regard to processes (VRE – DRP above)