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APPENDIX A

**- AREAS SURVEYED IN THE TSHWANE METROPOLITAN AREA AND
NUMBER OF RESPONDENTS IN EACH POPULATION GROUP -**

Areas surveyed in the Tshwane metropolitan area and number of respondents in each population group

Area	Black/African	White	Indian	Coloured
Pierre van Ryneveld		6		
Lyttleton		8		
Elarduspark		8		
Lynnwood		8		
Phillip Nel Park		5		
Queenswood		8		
Capital Park		8		
Hatfield		5		
Silverton		8		
East Lynn		3		
Montana		8		
Karen Park		5		
Laudium			25	
Lotus Gardens			15	
Eersterus				40
Atteridgeville	10			
Saulsville	8			
SoshanguveBB	2			
SoshanguveF	3			
SoshanguveG	2			
SoshanguveGG	3			
SoshanguveH	3			
SoshanguveK	2			
SoshanguveL	4			
SoshanguveM	2			
SoshanguveP	2			
SoshanguveR	2			
SoshanguveT	2			
SoshanguveX	2			
Mamelodi	35			
Mabopane/Winterveld	8			
Sunnyside	5			
East of Sunnyside	5			
Total	100	80	40	40

APPENDIX B

**- FINAL QUESTIONNAIRE USED TO COLLECT THE DATA FOR THE
STUDY -**



University of Pretoria
Pretoria 0002 Republic of South
Africa
<http://www.up.ac.za>
Department of Taxation
Researcher: Ruanda Oberholzer
Email: ruanda.oberholzer@up.ac.za
Tel: 012 420 4590

13 August 2005

Dear respondent

TITLE OF THE STUDY: PERCEPTIONS OF TAXATION IN SOUTH AFRICA

Thank you for your willingness to participate in the survey. The researcher of this project is Ruanda Oberholzer who is a permanent member of staff at the University of Pretoria. The data is collected by MarkData (an independent research company). MarkData specialises in providing strategic research solutions to numerous national and international clients on a variety of issues.

This is an anonymous and confidential survey. Your participation in the research project is voluntary. Your identity will not be revealed and the answers you provide will be used for research purposes only. There are no right or wrong answers.

The survey should not take more than 20 minutes to complete.

The purpose of this survey is to determine your perceptions about tax in order to enable Government to market itself and its services more effectively to the general public. We are only interested in understanding the perceptions about tax amongst all South Africans.

Prof EM Stack
Promoter of the study

Prof M Stiglingh
Head of the Department of Taxation (UP)

For office use

V1

			1-3
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Mark the applicable answer/s, by circling your choice: O.

1. Please indicate your age group:

21-29	1
30-39	2
40-49	3
50-59	4
60-69	5
70+	6

V2

	4
--	---

2. Please indicate your gender:

Male	1
Female	2

V3

	5
--	---

3. Please indicate to which population group you belong:

Black/African	1
Coloured	2
Indian	3
White	4
Other, please specify _____	5

V4

	6
--	---

4. Please indicate your home language:

Afrikaans	1
English	2
IsiNdebele	3
IsiXhosa	4
IsiZulu	5
Sepedi	6
Sesotho	7
Setswana	8
SiSwati	9
Tshivenda	10
Xitsonga	11
Other, please specify _____	12

V5

		7-8
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5. Please indicate your type of dwelling:

House or brick structure on a separate stand or yard	1
Traditional dwelling/structure made of traditional materials	2
Flat in a block of flats	3
Town/cluster/semi-detached house (simplex, duplex)	4
House/flat/room in backyard	5
Informal dwelling/shack in backyard	6
Informal dwelling/shack not in backyard	7
Room/flatlet not in backyard but on shared property	8
Caravan or tent	9
Private ship/boat	10
Other, please specify _____	11

V6

9-10

6. Please indicate your educational background:

No schooling	1
Some primary	2
Completed primary	3
Some secondary	4
Grade 12/Standard 10	5
Higher	6

V7

11

7. Please indicate your employment status:

Salaried employee – public sector	1
Salaried employee – private sector	2
Self-employed	3
Unemployed	4
Economically inactive	5

V8

12

8. Please indicate your income **per month** before deductions:

R0 – R1 000	1
R1 001 – R2 917	2
R2 918 – R5 000	3
R5 001 – R10 000	4
R10 001 – R15 000	5
R15 001 – R20 000	6
R20 001 – R30 000	7
R30 001 or more	8

V9

13

9. In addition to the above, do you earn a second/other additional income (for example, income from a second trade, income from renting out premises)?

Yes	1
No	2

V10

14

10. Please indicate the frequency of your visits to state-funded medical facilities (for example, hospital, clinics) per month:

Less than 1 visit a month	1
On average 2 visits a month	2
On average 3 visits a month	3
On average 4 visits a month	4
5 or more visits a month	5
Not applicable	6

V11

15

11. Please indicate the number of persons living within your household:

One	1
Two	2
Three	3
Four	4
Five	5
Six	6
Seven	7
Eight	8
Nine	9
Ten or more	10

V12

16-17

12. Imagine that you inherit or win R10 000. Please indicate how you would invest this sum of money:

Bank/Post Office Savings Account	1
Bank/Post Office Fixed deposit	2
Keep it in a safe place at home	3
On the Johannesburg Stock Exchange	4

V13

18

13. Are you registered as a taxpayer with the South African Revenue Services (SARS)?

Yes	1
No	2

V14

 19

14. Have you consulted with SARS officials in the past?

Yes	1
No	2

Please continue with question 14

V15

Please continue with question 15

 20

If you answered **yes** to question 14 above, please indicate whether you agree/disagree with the following statements. If you answered **no** continue with question 15.

	Agree	Dis-agree	No opinion
When I consulted with SARS officials I found them to be efficient (i.e., I did not have to wait a long time for assistance)	1	2	3
When I consulted with SARS officials they did not treat me with respect	1	2	3
When I consulted with SARS officials I found their knowledge relating to tax issues to be of a high standard	1	2	3

V16 21

V17 22

V18 23

15. How strongly do you support the current government?

Very strongly	1
Neutral	2
Not at all	3

V19

 24

16. How do you feel about the future of South Africa?

Concerned	1
Neutral	2
Hopeful	3

V20

 25

17. Please indicate your view on income distribution in South Africa:

I think that all income earned should accrue to the Government which should distribute this equally among all South Africans	1
I think that everyone should be entitled to keep the income they earn	2

V21 26

18. Please indicate whether you agree/disagree with the statements below dealing with general issues relating to tax.

	Agree	Dis-agree	No opinion
A large proportion of taxes is used by the government for meaningless purposes	1	2	3
It is unfair to pay tax	1	2	3
Income tax rates must be reduced	1	2	3
The VAT rate must be reduced	1	2	3
The income tax rate (%) should be the same regardless of the amount of income earned (i.e. everybody pays income tax using the same percentage irrespective of the amount you earn)	1	2	3
I do not know why I have to pay tax	1	2	3
Waste and corruption in government is high	1	2	3
Rich people should pay tax at a higher rate	1	2	3
Tax is very complicated - I do not know how to calculate my own tax liability	1	2	3
The amount of tax I have to pay is reasonable considering the benefits received	1	2	3
The government does not provide enough information about how they use taxpayers' money	1	2	3

V22 27
V23 28
V24 29
V25 30
V26 31
V27 32
V28 33
V29 34
V30 35
V31 36
V32 37

19. People who open their own business are usually willing to take risks to do this. Would you consider yourself to be the type of person who likes to take a risk?

Yes	1
No	2

V33 38

20. The statements below relate to **tax evasion**. **Tax evasion** refers to illegal activities deliberately undertaken by a taxpayer to free himself/herself from a tax burden, for example, where a taxpayer who is supposed to pay tax does not register for tax purposes or where a taxpayer omits income from his/her annual tax return. Please indicate for tax purposes whether you agree/disagree with the following statements regarding **tax evasion**:

	Agree	Dis-agree	No opinion			
The fiscal authorities (SARS) would notice if I decided to evade tax	1	2	3	V34	<input type="checkbox"/>	39
Government receives enough tax so it does not matter if some people evade tax	1	2	3	V35	<input type="checkbox"/>	40
The burden of tax is so heavy that many people are forced to evade it in order to survive	1	2	3	V36	<input type="checkbox"/>	41
Since so many other people are evading tax, I cannot be blamed for evading tax	1	2	3	V37	<input type="checkbox"/>	42
I work hard for the income I receive so I should be allowed to keep it all for myself	1	2	3	V38	<input type="checkbox"/>	43
People evade tax because the risk that the authorities will find out is low	1	2	3	V39	<input type="checkbox"/>	44
Wealthy people evade tax more often than poor people	1	2	3	V40	<input type="checkbox"/>	45

21. Please indicate which penalty you would consider to be appropriate with regard to committing the following crimes.

	No penalty	Fine	Imprisonment			
Shoplifting	1	2	3	V41	<input type="checkbox"/>	46
Housebreaking	1	2	3	V42	<input type="checkbox"/>	47
Tax evasion	1	2	3	V43	<input type="checkbox"/>	48
Drunken driving	1	2	3	V44	<input type="checkbox"/>	49
Failing to report additional income	1	2	3	V45	<input type="checkbox"/>	50
Hijacking	1	2	3	V46	<input type="checkbox"/>	51

22. A person committing tax evasion is guilty of an **offence** and liable on conviction to a **fine** or to **imprisonment for a period not exceeding five years**. Do you think these penalties are too severe (i.e., high)?

Yes	1	V47	<input type="checkbox"/>	52
No	2			

23. Please answer the following as honestly as possible. Your identity will remain anonymous.

	Yes	No		
Every year I report all of my income to the fiscal authorities (SARS) when I submit my income tax return	1	2	V48	<input type="checkbox"/> 53
I would consider not reporting all of my income to the fiscal authorities (SARS) when I submit my income tax return in future	1	2	V49	<input type="checkbox"/> 54
I have sometimes made higher deductions than was legally permitted when I submitted my income tax return	1	2	V50	<input type="checkbox"/> 55
I would consider making higher deductions than legally permitted when I submit my income tax return in future	1	2	V51	<input type="checkbox"/> 56
I would still accept a job if the employer offers not to deduct any income tax even though, by law, the employer should	1	2	V52	<input type="checkbox"/> 57
If a tax advisor advises me not to declare all of my income, I would take his advice	1	2	V53	<input type="checkbox"/> 58
I partake in gambling such as betting on horses, visiting casinos more than four times per month	1	2	V54	<input type="checkbox"/> 59
I partake in the Lotto at least four times per month	1	2	V55	<input type="checkbox"/> 60
I think that the Lotto is good because a portion of the money is allocated for charitable purposes	1	2	V56	<input type="checkbox"/> 61

24. Do you have any further comments with regard to tax in South Africa (for example, would you like to be more informed about tax by receiving brochures, pamphlets, etc)

If you would like to know the results of the survey you can complete the pre-stamped envelope stating your postal address. The results of the study will then be posted to you.

Thank you for participating in the survey. We appreciate your assistance.

APPENDIX C

**- RESPONDENTS' COMMENTS CONCERNING EXPOSURE TO TAX
INFORMATION IN SOUTH AFRICA ANALYSED USING DIFFERENT
THEMES -**

Respondents' comments concerning exposure to tax information in South Africa analysed using different themes

Questionnaire	General need for tax education	More information with regard to how tax money is spent	Preferred means to obtain information					
			Media	Internet	Pamphlets	Tv	Radio	Information offices in townships and schools
44	x							
111		x			x			
116						x	x	
117					x			
119							x	
121		x	x					
122					x			
124					x			
130					x			
138				x	x			
139					x	x	x	
141		x						
144		x				x		
145					x			
168						x		
173	x							
189	x							
193								x
194						x	x	
200	x							
201	x							
202	x							
203	x							
209	x		x					
210	x		x			x		
211					x			
214			x					
215	x					x	x	
218	x							
219	x							
222	x							
228	x							
235	x							
254	x							
258	x							
Total	17	4	4	1	9	7	5	1

APPENDIX D

- RESPONDENTS' COMMENTS CONCERNING EXPOSURE TO TAX INFORMATION IN SOUTH AFRICA -

Respondents' comments concerning exposure to tax information in South Africa (as received)

Questionnaire	Response
044	People should be educated about tax
111	As a citizen one has a responsibility to pay tax. I would like to know more about how money is spent – pamphlets, etc.
116	TV & radio
117	Pamphlets
119	Radio is beste – programme wat daarop fokus sal help
121	Die media kan meer effektief gebruik word om mense te wys hoe die geld gebruik word
122	Pamflette
124	Pamflette wat suksesvolle regerings – programme uitwys
130	Pamflette
138	Pamphlet with tax return – Web sites will also be interesting
139	Brochures & radio/TV programmes
141	Ons moet beslis meer ingelig word oor goeie aanwending van belasting geld!
144	Meer inligting oor goeie gebruik van belasting sal welkom wees – televisie
145	Pamflette saam met belasting vorms
168	Yes they must inform us even on TV about tax
173	Teach working about tax and what they will benefit
189	Let's hear more info about tax
193	Government should establish information offices in the township and at schools
194	Government should continue to give information on radio/television
200	Yes people must have info about tax
201	Many people like me would like to know more about why tax is paid
202	Yes more information to make people understand
203	Must supply more information
209	The government should use media to popularise and give in depth understanding to people in a simplified way
210	Yes, we do not have enough information we need more through the media/television
211	Government should from time to time sent brochures, pamphlets and any additional information to all South Africans
214	There should be a concerted effort on the part of government to utilise the media to its full potential
215	I would like to get information about SARS – taxation through radio & television
218	I think from time to time the government should make information freely to people

219	I would like to get more information on taxations
222	They must give us enough information about tax
228	I think South African Revenue services is being reasonable about the tax and they should inform or bring information to the up coming business persons
235	I want to know more about tax
254	More people are illiterate and need more information of such things as tax so they understand why its necessary to pay tax
258	More information working people

APPENDIX E

**- SPECIFIC POSITIVE COMMENTS FROM RESPONDENTS REGARDING
TAXATION IN SOUTH AFRICA -**

Specific positive comments from respondents regarding taxation in South Africa (as received)

Questionnaire	Positive Response
001	I think the government is on the right track regarding tax
007	The government need all the tax money to support the poor and needy in the country
012	Only tax money help building our country
015	We need to pay tax to build a strong South Africa
037	The more tax money is, then government will be able to do more for the poor and elderly
039	Yes, we need tax to provide for the need of the poor
091	Hoewel dit moeilik is om altyd die doel van belasting te sien moet mens seker maar betaal
111	As a citizen one has a responsibility to pay tax. I would like to know more about how money is spent – pamphlets, etc.
158	Mens moet jou verantwoordelikheid in verband met belasting nakom en hoop die geld word goed en reg aangewend
227	It is fine to tax South African
228	I think South African Revenue services is being reasonable about the tax and they should inform or bring information to the up coming business persons
230	It good because it helps people
242	It is right to pay tax

APPENDIX F

**- SPECIFIC NEGATIVE COMMENTS FROM RESPONDENTS REGARDING
TAXATION IN SOUTH AFRICA ANALYSED IN DIFFERENT THEMES -**

Specific negative comments from respondents regarding taxation in South Africa analysed in different themes

Questionnaire	Do not want to pay tax	Not enough benefits for tax money	Want tax rates lowered	Government is misusing tax revenue	Re-allocation of tax revenue	Progressive tax rates	Negative towards government
42	x						
45	x						
82							
83				x			
86				x			
87					Job creation, public works		
89							x
94		x					
95	x						
97							x
99				x			
103				x			
105			x				
107				x			
109				x			
112			x				
150					Hospitals, municipal services		
152					Services		
156					Infrastructure		
157		x					
172					Job creation, welfare		
180					Job creation		
205					Job creation		
207			Flat rate				
234			x				
244						x	
249			x				
Total	3	2	5	7	7	1	2

APPENDIX G

- SPECIFIC NEGATIVE COMMENTS FROM RESPONDENTS REGARDING TAXATION IN SOUTH AFRICA -

Specific negative comments from respondents regarding taxation in South Africa (as received)

Questionnaire	Negative Response
042	We who are self-employed should not pay any tax
045	Pensioner should not be not paying tax
082	I'd love to see a more responsible government
083	Belasting gelde moet beter aangewend word – minder korrupsie!
086	With this local government election I hope government gets the message that they must spend our rates & tax money more wisely and stop enriching themselves!
087	I'm concerned about unemployment and crime – tax money can be used much better for job creation and public works programmes
089	Ek voel eintlik vere vir hierdie regering – dit doen niks vir my nie
090	Ek werk nie en my man was nog nooit as belasting betaler geregistreer nie
092	Stel nie juis belang om hieroor te praat nie
094	Ons sukkel in hierdie familie – is belasting nie veronderstel om mense te help nie?
095	Ek werk as motorwag en vir privaat sekuriteit – verdien min geld en dink nie ek hoef belasting te betaal nie
097	Hierdie regering gee in elk geval nie om vir wit mense nie – hoekom sal ek sukkel om belasting te betaal?
098	Ek vul nooit belasting vorms in nie – nie gerigestreer daarvoor
099	Belasting verdwyn met hoë salarisse vir politieke amptenare – dit voel nutteloos om soveel geld vir 'n staat te gee wat niks vir mense doen nie
103	Die staat moet geld hê om dienste te lewer – maar ek wonder of die geld wat ons aan belasting betaal behoorlik aangewend word
105	Ek is 'n pensionaris en voel dat belastings op geakkumuleerde pensioen gelde wanneer mans aftree veels te hoog is
107	Ek gee nie om om belasting te betaal nie – maar ek hoop tog dit word goed aangewend en nie net gesteel nie
109	Ek werk vir die regering en sien self soms hoe geld gemors word – dinge kan baie verbeter om belasting geld beter aan te wend
112	Stel net belang daarin dat hulle nie te veel van my geld vat nie
150	Beter hospitale sal 'n goeie begin wees. Munisipale dienste moet verbeter word.
152	Moet beter dienste lewer vir die belasting wat mens betaal!
156	Better upkeep of infrastructure and services would help me feel better about paying tax
157	I think this government tries to make the tax burden lighter – but if you add up all the different kinds of taxes – e.g., on petrol, VAT, personal income, etc. we pay a lot for very little
172	None except that money must be given to poor or create many jobs with that tax money

180	More money made available for job creation
205	More tax money must go towards job creation for the youth
207	I think tax in South Africa should be deducted according to the amount one earns but there should be fixed rate accordingly. It should not be half of the amount of what one earns
234	Must reduce income tax is to high
244	If those who are wealthy they could help those who are poor for paying tax
249	Income tax should be low