

NOTABLE DAYS IN THE NEW TAX DISPUTE RESOLUTION RULES

1 REASONS FOR ASSESSMENT

Business days:
Within 30 [plus 45]

From:
Date of assessment

What must happen:
Taxpayer to request reasons



2 OBJECTION

Business days:
Within 80 [plus 30 if there are reasonable grounds; or up to 3 years if there are exceptional circumstances]

From:
(a) date of assessment;
(b) date of SARS letter that adequate reasons have been provided; or
(b) date of SARS letter with the reasons requested

What must happen:
Taxpayer to file an objection



3 DISALLOWANCE OF OBJECTION

Business days:
Within 60 [plus 45]

From:
Date objection is lodged

What must happen:
SARS to communicate outcome of objection, but may extend the time by an additional 45 business days if taxpayer notified before expiry of the 60 business days



4 APPEAL

Business days:
Within 30 [plus 21 if there are reasonable grounds, or up to 45 if there are exceptional circumstances]

From:
Date of delivery of disallowance or objection

What must happen:
Taxpayer to deliver notice of appeal



5 ALTERNATIVE DISPUTE RESOLUTION

Business days:
Within 30

From:
Date of delivery of notice of appeal

What must happen:
SARS to inform appellant by notice whether matter is suitable for ADR. The date of the SARS notice is the "commencement date" of the ADR



Business days:
Within 90

From:
Commencement date of ADR

What must happen:
Parties to finalise ADR

Business days:
Within 20

From:
Termination of ADR

What must happen:
Appellant to request clerk to set matter down for Tax Board, or give notice to SARS of intention to proceed with appeal to Tax Court

6 PRE-HEARING (TAX COURT)

Business days:
Within 45

From:
Notice of appeal (if no ADR) Notice of proceeding to Tax Court (on termination of ADR)

What must happen:
SARS to deliver to appellant statement of grounds of assessment and opposing appeal (rule 31 statement)



Business days:
Within 45

From:
Delivery of rule 31 statement

What must happen:
Appellant to deliver statement of grounds of appeal (rule 32 statement)

Business days:
Within 20

From:
Delivery of rule 32 statement

What must happen:
SARS to deliver reply to rule 32 statement

Business days:
Within 30

From:
Delivery of rule 32 statement or SARS reply to rule 31 statement

What must happen:
Appellant to apply to registrar to allocate a date for hearing of appeal

7 APPLICATIONS

Business days:
Within 15

From:
Date of notice to remedy default

What must happen:
The party in default to remedy the default or failure to comply with a period or obligation prescribed in the rules. If the default is not remedied, the other party may bring a rule 56 application to the Tax Court for a final order / default judgement



PLEASE NOTE:

Business days are Monday to Friday, excluding public holidays and between 16 Dec and 15 Jan, both days inclusive. Rule 4 allows extension or shortened periods by agreement, except where extension is regulated in Chapter 9 of the TAA or rules.