

**SOUTH AFRICAN REVENUE SERVICE**  
**NOTICE 646 OF 2016**



**OFFICE OF THE  
TAX OMBUD**  
*Ensuring fairness*

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I, Judge Bernard Ngoepe, Tax Ombud, hereby publish the Office of the Tax Ombud's Final Language Policy in terms of section 4(2)(h) of the Use of Official Languages Act, 2012 (Act No. 12 of 2012).

**Judge B M Ngoepe**  
**South African Tax Ombud**



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## LANGUAGE POLICY DOCUMENT

### 1. PREAMBLE

The Constitution of the Republic of South Africa (RSA) Act 108 of 1996 recognises 11 official languages; recognises the historically diminished use and status of indigenous languages and requires of the State to take practical and positive measures to elevate the status and advance the use of these languages. The Constitution further requires all official languages to enjoy parity of esteem and to be treated equitably.

To this end, the Official Use of Language Act 12 of 2012 was promulgated to, inter alia, provide for the regulation and monitoring of the use of official languages by national government for government purposes, to require the adoption of a language policy by a national department, national public entity and national public enterprise and the establishment of a language unit for a national department, national public entity and national public enterprise.

The Office of the Tax Ombud as established in terms of sections 14 and 15 of the Tax Administration Act, No.28 of 2011 (TAACT) has therefore in compliance with the Use of Official Language Act developed the Language Policy.

### 2. PURPOSE

The purpose of the Language Policy is to outline how the office of the Tax Ombud will comply with the provisions of the use of Official Languages Act, 2012, and use official languages to share information about its mandate and services with taxpayers and South African citizens.

### 3. NATURE OF THE BUSINESS OF THE OFFICE OF THE TAX OMBUD

The office of the Tax Ombud was established in terms of **section 14 and 15 of the Tax Administration Act , No 28 of 2011(TAAct)**. The mandate of the Tax Ombud is to review and address any complaint by a taxpayer regarding a service matter, or a procedural or administrative matter arising from the application of the provision of the Tax Act by SARS. The Office of the Tax Ombud is currently located in Pretoria and has not yet established a presence in other provinces. The services are offered through walk-in facilities, a call centre and a website. Roadshows are also conducted throughout the country to educate stakeholders about the service the office offers.

### 4. SCOPE AND APPLICATION

The provision of this policy is applicable to all employees in the Office of the Tax Ombud and anyone executing the functions on behalf of the Tax Ombud.

### 5. OFFICE OF THE TAX OMBUD POLICY FOR OFFICIAL LANGUAGES

The Office of the Tax Ombud is committed to making use of all 11 official languages as set out in the Use of Official Languages Act, Act No. 12 of 2012.

#### 5.1 Official languages

The Office of the Tax Ombud has adopted the 11 official languages of the Republic of South Africa as its official languages for the purpose of this policy.

#### 5.2 Factors to be taken into account when applying the official languages

- (a) The preferred use of language to taxpayers and the other stakeholders;
- (b) The practicality during the engagements with taxpayers and other stakeholders;
- (c) Any possible expenditure to be incurred in order to provide a service in a particular language, thus balancing the costs with the preferences of the specific stakeholder; and

- (d) The major regional language spoken during the engagements with taxpayers and other stakeholders, to be based on the language statistics contained in the population census and any other research conducted by a national department, national public or national public enterprise.

**5.3 The Office of the Tax Ombud will implement the following measures:**

- (a) The internal and external operational business language for the Office of the Tax Ombud will be English.
- (b) The following major languages will be used for engagements with taxpayers and stakeholders for government purposes with due regard to the criteria outlined in clause 5.2 above:
  - (i) isiNdebele, isiXhosa, isiZulu and siSwati (Nguni group);
  - (ii) Sepedi, Sesotho and Setswana (Sotho group);
  - (iii) Tshivenda;
  - (iv) Xitsonga;
  - (v) English; and
  - (vi) Afrikaans.
- (c) Communications and Outreach engagements with stakeholders at a provincial level will be in English and two other major official languages of preference within the specific geographical area, with due regard to the criteria outlined in clause 5.2 above.
- (d) The taxpayer and other stakeholders, who want written or published information in a particular official language, where that communication or information is not being provided in that language, may request that such communication or information be provided in such official language. Such request must be in writing in the language being requested and received by the Office of the Tax Ombud at least 60 (sixty days) prior to the communication or information being required.

**5.4 Use of official languages with members of the public**

- (a) The Office of the Tax Ombud has developed a complaints procedure which is available in all 11 official languages and has been posted on the website and is available on request.

- (b) The consultants will address the taxpayer's queries on the telephone or in writing in English unless there is a request by a taxpayer who wants information in his/her preferred language. Should a consultant who is able to speak the taxpayer's preferred language not be available at the moment of the request, the Office of the Tax Ombud will within 20 working days and with due regard to the criteria outlined in clause 5.2 above, make arrangements for the taxpayer's query to be attended to in his/her preferred language.
- (c) Language used for formal communication in the form of business forms/system-generated letters will be in English. The Office of the Tax Ombud will ensure that such information is explained upon request in the preferred language.
- (d) The website is presently available in English only. The Website may in future be published in all official languages with due regard to the criteria outlined in clause 5.2 above.
- (e) Hard copy educational material, such as pamphlets and posters, will have English in all provinces and two other major official languages of preference in each province, with due regard to the criteria outlined in 5.2 above.
- (f) English will be used in hearings and other official proceedings, but a request can be made to provide interpreting services in any other official language.
- (g) Persons with disabilities will be accommodated as follows:
  - (i) a member of the public who wishes to communicate with the Office of the Tax Ombud in **South African Sign Language** must notify the Communications and Outreach Division in writing at least two weeks before the service is required to enable the office to make the necessary arrangements in time; or
  - (ii) a member who requires information in Braille will be required to inform the Office of the Tax Ombud in writing or telephonically and such information will be made available.
- (h) A taxpayer or stakeholder who wishes to communicate with the Office of the Tax Ombud in a language that is not one of the 11 official languages must, in the case of written communication, provide the Office of the Tax Ombud with an English translation of the relevant correspondence,

and in the case of oral communication provide his/her own interpreter. The OTO will respond with due regard to the criteria outlined in clause 5.2 above.

## **6. THE LANGUAGE UNIT OF THE OFFICE OF THE TAX OMBUD**

The Office of the Tax Ombud will provide resources for the establishment of a Language Unit, which will be part of its Communications and Outreach division. The position of the Language Specialist will be advertised and filled in the new financial year. The role of the Language Specialist is to promote language management and to ensure that the taxpayers and stakeholders are well conversant with the mandate, and the service offered, efficiently through the use of different languages.

## **7. COMPLAINTS MECHANISM**

7.1 Any person who is dissatisfied with the use of official languages by the Office of the Tax Ombud may lodge a complaint addressed to the Tax Ombud, as indicated in terms of section 4(f) of the Use of Official Languages Act, 2012.

7.2 A complaint must be lodged as follows:

- (a) In writing within three months of the complaint arising.
- (b) Any complaint lodged must state the name and surname, physical and postal address, and contact information of the person lodging it.
- (c) A complainant must provide a detailed description of the complaint.
- (d) The Office of the Tax Ombud will consider the complaint and respond in writing, not later than three months after the complaint was lodged, informing the complainant of the outcome.

## **8. REVIEW OF THE POLICY**

The Office of the Tax Ombud will review the policy annually and when the need arises.