

Tax Morality

South African Revenue Service



SARS
South African Revenue Service

WHY DO WE PAY TAX?

WHY

WHAT

WHO



South African Revenue Service



DO WE PAY TAX?

The South African Government is mandated to provide its citizens with Basic Services which include:

- Education
- Health
- Welfare such as Child Grants and Old Age Pensions.
- Public safety through Policing and the Military.
- Each and every South African citizen enjoys the benefits of this expenditure.
- Government Basic service and management.



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DO WE PAY TAX?

The South African Government also has a social responsibility towards citizens of this country:

- Social Responsibility obligations can only be fulfilled if taxes are paid by the people earning taxable income in this country.



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PAYS TAX?

Any person or entity that derives a taxable income, during the year of assessment.

- Individuals
 - Salary
 - Investment Income
 - Business Income
- Companies and Close Corporations
- Trusts



IS TAX MORALITY?

Tax Morality is the balance between

- Fairness of application of the tax regime
- Appropriate representation in government

RIGHTS

- Pay their fair share of tax
- Morally contribute to the state
- Adhere to all the laws of the state, including tax and customs laws

OBLIGATION



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IS TAX MORALITY?

The fiscal citizenship is achieved in the basis of:

- Fairness
- Inclusivity
- Transparency



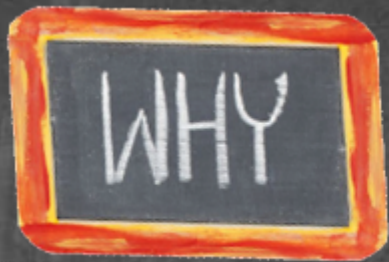
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IS TAX MORALITY IMPORTANT?

Tax morality achieves:

...through...



IS TAX MORALITY IMPORTANT?

Revenue collection to meet the needs of South Africa's citizens.

Redistribution to address economic and social inequalities.

Re-pricing to change the behavior of our citizens.

Reorganizing the economy to achieve social and economic growth.

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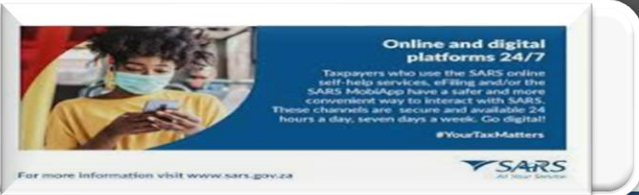


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▪ For more information, visit the:

- SARS YouTube channel: www.youtube.com/sarstv
- SARS website www.sars.gov.za



Thank you
Re a leboha
Re a leboga
Ndza Khensa
Dankie
Ndi a livhuwa
Ngiyabonga
Enkosi
Ngiyathokoza