

PARTICIPANT INFORMATION SHEET

Dear Sir/Madam

Costs and benefits of tax compliance survey

SAICA, in a joint initiative with the Financial Intelligence Department of the University of South Africa (UNISA), are conducting a survey of small, medium and large businesses as well as of individuals to evaluate and compare the costs/benefits of compliance with the tax system on them as taxpayers. Tax compliance costs are one of the regulatory costs that have a major impact on business and individuals as has been proved in many countries including South Africa.

Research has revealed that tax compliance costs/benefits surveys provide valuable data that can be utilised to enhance a tax system, making it simpler and more streamlined. The current survey will also provide a baseline against which the results of future surveys can be compared and will assist us in comparing compliance costs before and after the implementation of specific tax reforms. Your participation in this survey will therefore assist in enhancing the tax system not only for yourself but for all taxpayers concerned.

This study has received written approval from the Research Ethics Review Committee of the College of Accounting Sciences, UNISA. This survey has been sent to you either in your capacity as the tax manager/finance personnel in a company and/or in your capacity as an individual taxpayer in South Africa. If the survey has been sent to you incorrectly, kindly forward the survey to the correct person for completion. There is no payment or incentive for participating in this study and no costs for completing this study are anticipated.

The survey questionnaire is to be completed online (see links below) and should take approximately **30 minutes**. It does not need to be completed in a single session as the system automatically saves a partially completed survey for up to two weeks since your last entry. The survey will be strictly confidential and all personal information provided by participants will be kept anonymous and any personal/computerised identifiers will be removed unless the participant agrees to provide them and in this case, this information will be kept confidential. Information relating to specific businesses/individuals will not be identified or passed to external parties. Survey responses will be saved electronically and stored in a secure password protected database for five years after which it will be deleted. Further, the survey is completely voluntary and the participants are under no obligation to consent to participation, although participation is encouraged to achieve the desired outcomes. Participants can withdraw at any time, except once the electronic survey has been (electronically) submitted on completion thereof.

Participants' answers may be reviewed by people responsible for making sure that research is done properly, including the transcriber, external coder, and members of the Research Ethics Review Committee of the College of Accounting Sciences, UNISA. Otherwise, records that identify you will be available only to people working on the study, unless you give permission for other people to see the records. The findings of the study, which will be accessible for five years after publication of the results, will be made available to the respondents on the SAICA website and will also be used for academic purposes and will be published in an academic journal/s but individual participants will not be identified in such publications.

The closing date for completion of the survey is 30 March 2018

Please click on the links below to access the survey that is applicable to you as an individual taxpayer or to the business that you are representing (small, medium or large) - please note that by clicking on any of the links below you agree to participate in the survey and that you are aware of its nature, procedure and potential benefits, have read and understood the study as explained above, have had sufficient opportunity to ask questions, that you are prepared to participate in the study and that you are aware that



your participation is voluntary and that you are free to withdraw at any time without any penalty and that you are aware that the findings of the study will be anonymously processed into a research report and academic publications/conference proceedings.

Individual taxpayer: [click here](#) to access the survey or paste https://pretoria.eu.qualtrics.com/jfe/form/SV_8ejYW1YcGYmnasd into your browser.

Small to medium businesses (annual turnover R0 – R325 million): [click here](#) to access the survey or paste https://unisafinintel.eu.qualtrics.com/jfe/form/SV_eWqgA7l6te6fPmt into your browser.

Large corporates (a company with an annual turnover + R325 million): [click here](#) to access the survey or paste https://unisafinintel.eu.qualtrics.com/jfe/form/SV_6EYXfBO5F145Ltr into your browser

Further questions on the survey:

Should you require any further information or want to contact the researchers about any aspect of this study, please contact one of the following:

Small medium business survey: Heinrich Dixon

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Large corporates survey: Amanda Singleton

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Individuals survey: Karen Stark

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Should you have concerns about the way in which the research has been conducted, please contact:

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The above researchers wish to thank you for taking time to read this information and for participating in this study.

