

NATIONAL ASSEMBLY

QUESTION FOR WRITTEN REPLY

QUESTION NUMBER: 384 [NW437E]

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384. Mr R A Lees (DA) to ask the Minister of Finance:

- (1) With reference to diesel refunds claimed but not yet refunded as at (a) 28 February 2016 and (b) 28 February 2017, (i) what is the total value of diesel refunds claimed, (ii) what is the total number of diesel refunds claimed, (iii) total value of diesel refunds under audit and (iv) what is the monthly age analysis by (aa) value and (bb) number of claims in each case;
- (2) will he make a statement on the matter?

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REPLY:

The following information is submitted by the South African Revenue Service and cannot be verified by the National Treasury:

- (1) (a)(i) The total value of Diesel refunds claimed for the period 1 March 2015 to 29 February 2016 was R6, 704, 966, 735 of which R806, 047, 046 were not refunded by 29 February 2016. It should be noted that the rand value represent the amount as supplied by the vendor on the return.

- (ii) The total number of Diesel refunds claimed for the period 1 March 2015 to 29 February 2016 was 50, 931 of which 7, 191 claims were not refunded by 29 February 2016. It should be noted that only the returns

required during the period in question were included. The information therefore excludes all late returns and / or carry over from previous years.

(iii) Diesel audits are conducted manually and information is only available for ongoing or completed audits. Information for audit cases, ongoing at a specific historic point in time is not available.

(iv)(aa)(bb) The age analysis on value and numbers are as follows:

AGE - Refund claimed, not refunded by 29 February 2016	Volume	Value (R)	% Volume	% Value
0 to 1 Month	2 546	-R 412 278 143.78	35%	51%
2 to 3 Months	1 631	-R 161 455 695.28	23%	20%
4 to 6 Months	1 478	-R 139 218 514.26	21%	17%
7 to 9 Months	1 347	-R 83 750 122.50	19%	10%
10 to 12 Months	189	-R 9 344 571.16	3%	1%
	7 191	-R 806 047 046.98	100%	100%

(b)(i) The total value of Diesel refunds claimed for the period 1 March 2016 to 28 February 2017 was R2, 557, 865, 443 of which R657, 079, 282 were not refunded by 28 February 2017. It should be noted that the rand value represent the amount as supplied by the vendor on the return.

(ii) The total number of Diesel refunds claimed for the period 1 March 2016 to 28 February 2017 was 55, 547 of which 6, 064 claims were not

refunded by 28 February 2017. It should be noted that only returns required during the period in question were included. The information therefore excludes all late returns and / or carry over from previous years.

(iii) The total value of Diesel refunds still being audited as at 28 February 2017 was R237, 115, 712.

(iv)(aa)(bb) The age analysis on value and numbers are as follows:

AGE - Refund claimed, not refunded by 28 February 2017	Volume	Value (R)	% Volume	% Value
0 to 1 Month	2 607	-R 313 996 337.02	43%	48%
2 to 3 Months	1 262	-R 122 845 855.28	21%	19%
4 to 6 Months	1 015	-R 133 252 934.28	17%	20%
7 to 9 Months	1 088	-R 79 436 521.18	18%	12%
10 to 12 Months	92	-R 7 547 635.00	2%	1%
	6 064	-R 657 079 282.76	100%	100%

- (2) While I am unable to verify the above data, I have, as you are aware, approved the request by the Tax Ombud, Judge Ngoepe, to undertake a systemic investigation into VAT refunds and related matters given the unusual number of complaints received by the Ombud's office.