

## Consent

Dear Participant

You are invited to participate in an academic research study conducted by students studying towards an MCom degree in taxation from the Department of Taxation at the University of Pretoria.

The purpose of the study is to determine your opinion towards the implementation techniques of a tax lottery system, through which shoppers stand a chance to win prizes by submitting receipts of their purchases to SARS.

Participation in this online questionnaire is completely voluntary, and also completely anonymous. Since you cannot be identified, please answer the questions as honestly as possible. You may withdraw from the questionnaire at any time should you wish to do so by simply closing the survey window on your device.

The questionnaire should take you around 15 minutes to complete.

The results of the study will be used for academic purposes and may be published in an academic journal. Depending on the results of the study, the results (in an unidentifiable form) may be shared with SARS for further exploration. I will provide you with a summary of the findings upon request.

Please contact either Jeanine van der Lingen (JeanineKotze73@gmail.com), Jacqueline Viljoen (jacqui10viljoen@gmail.com) or Ramaredi Petje

(ptunghp@gmail.com) if you have any questions or comments regarding the study.

☐ Yes

☐ No

Please indicate if you are currently operating your own business? (This includes if you are self-employed, a freelancer, if you operate a side-business, if you are an individual professional providing services to clients, or if you have a small scale business)

☐ Yes

☐ No

## Business Questions

Assume that the Government has decided to implement a tax lottery system in South Africa, in which all shoppers can participate.

Shoppers will be able to use the receipt/till slip or a similar document (referred to as "receipt" within this survey) received for any of their purchases from a South African vendor/supplier as their "lottery ticket", which they can then submit to SARS to enter into the draw for this tax lottery where they then stand a chance to win prizes.

The receipt should include the supplier's name, address, contact details and tax number if applicable to be valid for entry into the lottery. The purpose of the tax lottery system is to encourage business tax compliance.

Are you or your business registered for tax?

- ☐ Yes
- ☐ No
- ☐ Not sure

Please provide a reason for your response, or leave this answer blank if you prefer not to say

Please indicate the taxes that you are registered for (please tick all that apply)

- ☐ VAT

- ☐ Income Tax
- ☐  Other (please specify)

I declare all required income to SARS and pay the required taxes to SARS

- ☐ Yes
- ☐ No
- ☐ Not sure

Are you currently issuing your customers/clients with a receipt for services or goods provided in the course of your trade?

- ☐ Yes, I always issue receipts
- ☐ Yes, but only upon request of the customer/client
- ☐ No, currently my business/trade does not make use of receipts
- ☐ None of the above

Please elaborate on your answer above

How likely will you be willing to upgrade your system in order to issue receipts to consumers?

- ☐ Highly unlikely
- ☐ Somewhat unlikely
- ☐ Neither likely nor unlikely
- ☐ Somewhat likely
- ☐ Highly likely

To what extent do you agree with each of the following statements?

	Strongly disagree	Disagree	Neither agree nor disagree	Somewhat agree
More than 50% of my sales for goods/services are on a cash-basis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I have the necessary resources at my disposal to provide a customer/client with a receipt	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
If a customer/client requests a receipt for my services or goods, I can provide it to them immediately upon request	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am willing to supply receipts to my customers/clients on a regular basis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am supportive of a tax lottery system and would ensure that my business issues valid receipts to my customers/clients in order for them to enter into the tax lottery	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
In my opinion, a tax lottery would be unfair towards me and my business	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The tax lottery system would be a waste of my time and resources	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A tax lottery system would motivate me to voluntarily register for VAT (this will only be an option if your turnover in the last 12 months exceeded R50,000)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A tax lottery system would motivate me to voluntarily register for Income Tax	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I can only issue receipts to my customers/clients if I can charge them an extra cost	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



If the South African government implemented a tax lottery and required you to submit receipts online for all goods and services sold to customers on their behalf via a mobile app

How likely will you be to support and facilitate this process?

- ☐ Highly unlikely
- ☐ Somewhat unlikely
- ☐ Neither likely nor unlikely
- ☐ Somewhat likely
- ☐ Highly likely

If the South African government implemented a tax lottery and you are only required to provide a receipt to all customers/clients (i.e. they must submit it on their own)

How likely will you support and facilitate this process?

- ☐ Highly unlikely
- ☐ Somewhat unlikely
- ☐ Neither likely nor unlikely
- ☐ Somewhat likely
- ☐ Highly likely

As a small business owner, please state your biggest concern, if any, in respect of the implementation of a tax lottery system in South Africa.