

| <b>STANDARD TAT ARE IN WORKING DAYS</b>          |  |
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| <b>Portfolio Maintenance</b>                     |  |
| 1. Changes to personal details                   | 21 working days                                      |
| 2. Transfers of folders                          | 21 working days                                      |
| 3. New Registrations                             | 10 working days                                      |
| 4. New Registrations VAT/PAYE                    | 21 working days                                      |
| 4. Change of Bank details                        | 21 working days                                      |
| <b>Assessment Maintenance</b>                    |  |
| 1. Tax Clearance                                 |  |
| 1.1 Good Standing                                | 3 working days                                       |
| 1.2 Tender                                       | 3 working days                                       |
| 1.3 Foreign Investments                          | 5 working days                                       |
| 1.4 Emigrations                                  | 5 working days                                       |
| 2. Tax Directives                                | 21 working days                                      |
| 3. Labour brokers                                | 21 working days                                      |
| 4. Notice of Objection (NOO)                     | 60 working days                                      |
| 5. Queries with Tax law/Rulings                  | 21 working days                                      |
| 6. Operation Audit cases FAU004 (S8888888 CASES) | 30 working days from receipt of supporting documents |
| 7. Revision Cases                                | 21 Working days                                      |
| 8. Mismatch case                                 | 30 working days from receipt of supporting documents |
| <b>Audit</b>                                     |  |
| Audit cases FAU004 ( BIG E)                      | 3-12 months  |

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| <b>Accounts Maintenance</b> |  |                                      |
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|                             | <b>1. All accounts queries</b>   | <b>21 working days</b>               |
|                             | <b>2. Income Tax Refunds</b>   | <b>30 working days</b>               |
|                             | <b>3. Process VAT refunds</b>  | <b>21 working days</b>               |
|                             | <b>4. Customs Refunds</b>  | <b>30 working days</b>               |
|                             |  |                                      |
| <b>Return Processing</b>    |  |                                      |
|                             |  |                                      |
| -                           | <b>1. Receipt of returns</b>   | <b>3 working days</b>                |
|                             | <b>2. Finalization of returns from date of receipt: PEAK (1 June - 28 Feb)</b>     | <b>10 working days</b>               |
|                             | <b>3. Finalization of returns from date of receipt: OFFPEAK (1 March - 31 May)</b> | <b>10 working days</b>               |
|                             | <b>4. Refund from date of assessment: FAU 001</b>                                  | <b>30 working days</b>               |
|                             | <b>5. CAPTPREASS from date of receipt: PEAK</b>                                    | <b>90 working days</b>               |
|                             | <b>5. CAPTPREASS from date of receipt: OFFPEAK</b>                                 | <b>34 working days</b>               |
|                             | <b>6. PENDINGS</b>   | <b>21 working days</b>               |
|                             |  | <b>(From date response received)</b> |
|                             | <b>7. Process VAT/PAYE Returns</b>   | <b>10 working days</b>               |
|                             | <b>8. Process Payment</b>  | <b>2 working days</b>                |
|                             | <b>9. Request for Remission (RFR)</b>  | <b>60 working days</b>               |
| <b>Records Maintenance</b>  |  |                                      |
|                             |  |                                      |
|                             | <b>1. Requesting for info from file e.g. previous years tax returns</b>            | <b>21 working days</b>               |
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| <b>Mail Centre</b>   |                 |
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| 1. Correspondence received via mail/fax: PEAK (VAT,PAYE/PROVISIONAL  | 3 working days  |
| 2. Correspondence received via mail/fax: OFF PEAK  | 1 working day   |
| 3. Correspondence received via mail/fax: FILING SEASON   | 3 working days  |
| ( time taken for documents to be wipped)   |                 |
| <b>Efiling</b>   |                 |
| 1.Transfer Duty  | 48 Hours        |
| 2. E-STT   | 48 Hours        |
| 3. E-Stamps  | 48 Hours        |
| 4.Tax directives   | 48 Hours        |
| 5.Tax Clearance  | 48 Hours        |
| 6.Pending Authentication   | 48 Hours        |
| 7.Tax type awaiting activation   | 48 Hours        |
| 8.3rd tier reset password  | 48 Hours        |
| 9. Processing TP1 (Practitioner Registration)  | 5 working days  |
| 10. Finalization of returns from date of receipt: PEAK (1 June - 28 Feb)   | 90 working days |
| 11. Supporting documentation received via eFiling to reflect   | 5 working days  |
| <b>Legal</b>   |                 |
| 1. Notice of appeal (NOA)  | 90 working days |
| <p><b>NOTE: - In the event additional information is required or insufficient information is provided the TAT will be recalculated from the day the additional information is received .EG supporting documents submitted and the IRP5 omitted. The case will be finalized 30 working days after the date the additional IRP5 received</b></p> |                 |