

AFRIFORUM TAX MANIFESTO

PREAMBLE

We, the taxpaying members of the South African public, hereby declare as follows:

- **Whereas** the state, as we know it today, was theoretically established through a mutual agreement between citizens with the aim of ensuring their freedom and basic rights in a sustainable manner; and
- **whereas** the most basic function of the state is to ensure that the citizenry is safe, that the basic requirements for freedom are satisfied and that their property is protected; and
- **whereas** government manages the administration of the state; and
- **whereas** government is financed by us, the taxpaying members of the public, in order to execute these functions;

DECLARATION

As taxpaying members of the South African public, we therefore declare the following:

- The South African government fails in keeping the people of the country safe. South Africa is one of the most violent countries in the world. More than 20 000 people are murdered annually in South Africa. Stated differently, more than half a million people have been murdered since the ANC took over the government. The South African Police Service (SAPS) and other national security forces are hopelessly inept in times of crises. The National Commissioner of Police said himself that the SAPS is unable to fulfil its constitutional mandate.
- The South African government fails in protecting the indefeasible freedoms of local communities. This is evident from among others a long list of pointless regulations carried through by the state during the COVID-19 pandemic that are tantamount to indefensible offences against life, bodily integrity and the public's freedoms. Moreover, almost all prominent international institutions that monitor transgressions of the law increasingly express their concern over transgressions by the South African government. This is evident from conspicuously ill-considered legislation and blatantly discriminating measures that merely lead to more power being centralised in government and that bring about more and more restrictions on public freedom.

- The South African government fails in ensuring the preservation of private property rights and the basic prerequisites for a working market economy. This has been evident since 2018 from attempts to amend the Constitution to allow the state to confiscate the properties of taxpaying citizens. It is also evident from a wide range of laws and regulations that are promulgated in terms of which the economy and business sector are excessively limited to such a degree that it is increasingly difficult for taxpaying citizens to start and manage businesses, find work or appoint employees.
- The South African government fails in effectively governing the country. This is evident from service delivery protests and legal actions against the state as a result of the non-compliance with basic responsibilities and that have become an everyday part of the South African society. These protests often turn violent and lead to bloodshed. Moreover, no or poor service delivery – which includes issues such as electricity and water provision, as well as the maintenance of roads and sewage systems – not only leads to the inconvenience, but also causes deaths.
- The South African government fails in governing in a transparent manner. There reigns a culture of wanton corruption and looting of state funds, which has resulted in the state suffering damages of around R1 trillion (R1 000 000 000 000) over the past two decades. Instead of leading the fight against corruption, state officials rather find themselves leading state capture and criminal behaviour. The crisis is especially evident in the corruption of state officials and their patronage networks that reigned supreme during the COVID-19 pandemic. Despite damning proof of corruption that are continuously brought against senior government officials, almost no criminal prosecution follows in this regard. It is clear that the President's statements on corruption are nothing more than mere lip service, and that the promotion of corruption remains a far greater priority for government than the fight against it.
- Unemployment is taking on critical dimensions. Government's continued poor policy decisions and its inability to create a work environment in which the economy can thrive have plunged a whole generation into misery. This while government continues to subject society to pointless and destructive policies. In this regard, the ruling party governs actively against its own citizens.
- As taxpayers, we are acutely aware that our continuous payment of taxes is the only reason why the state is still able to continue its destruction and plundering.
- South African taxpayers are fed up with seeing how taxpayers' money is being wasted, plundered or misappropriated. Ordinary taxpayers receive no or very little value for tax money and in many respects must pay themselves for critical services for which tax is being levied. These include private medical care, private security, private education and training, and the continuous and reliable electricity and water provision.
- Considering the circumstances, namely that the citizenry cannot entrust their taxpayers' money to an accountable government, the question arises whether

it is still necessary to pay taxes at all. For ordinary citizens, it is simply too much to think that they should continue paying taxes when it is clear that their tax money is being mismanaged, stolen and looted – to a great extent to the benefit of an oligarchic, larcenous elite under the management of an ANC leadership. To continue paying taxes under these circumstances seems to be a form of support and empowering of this malpractice.

- Given these circumstances, it is completely understandable that citizens would want to apply and support a form of tax protest. It has already taken on the following forms:
 - tax retention
 - tax evasion
 - tax avoidance
 - tax delay
 - emigration.
- There is a call from all quarters for some or other form of tax revolt because this is seen as the only way in which government can be called to account.

DISPUTE

- In light of this, we hereby declare a dispute with the South African government. We declare that we cannot continue to finance a corrupt system. It is time that government is called to order.

SECRETARIAT

- As a civil rights organisation, AfriForum will constitute an independent civil secretariat that will represent the organisation's members as well the signatories of this manifesto with respect to the demands that follow.
- The purpose of this secretariat is to prevent a civil tax revolt by making sure that that state takes the necessary steps to carry through tax reform, to make the market more accessible to taxpayers and to follow the necessary criminal procedures to eradicate corruption.
- The secretariat will be comprised exclusively of citizens and will function without state interference.

DEMANDS

We, the taxpaying members of the South African public, therefore demand the following:

- That this secretariat is recognised by government as a legitimate body that represents a significant portion of the country's taxpayers, and that also has a constructive role to play in making sure that taxpayers are satisfied with the way in which their tax money is being appropriated.

- That the President and the ministers of the applicable state departments meet with this secretariat to discuss the demands set out in this document.
- That this secretariat's overview function over National Treasury's appropriation of taxpayers' money is recognised. The secretariat must have adequate access to information to be able to execute this overview function.
- That tax federalism and the tax autonomy of communities are recognised by establishing the management of and participation in deliberations about tax money in relation to local communities.
- That community/public partnerships are established to develop cooperative community management models for municipal development.
- That the work of the Auditor General is augmented by this body through independent quantifying and/or monitoring of corruption and the maladministration of taxpayers' money, after which guilty state officials must pay this money back to the public and must be prosecuted. To the extent that the guilty state official cannot be determined, the ruling party must accept responsibility. The tax secretariat will serve a supervisory function by ensuring that this demand is executed effectively.
- That the amendment to the Constitution that will allow the state to expropriate property without compensation is suspended immediately.
- That the continued funding of failed state enterprises is suspended immediately.
- That corrupt state officials, cadres of the ruling party and their networks are prosecuted immediately and that various specialist tribunals and courts are established for this purpose, which tribunals and courts are properly empowered and not subjected to political pressure or interference.
- That tax rebates are introduced for services that taxpayers' must pay tax for, but for which taxpayers are compelled to pay a second time to private institutions to ensure that these services are indeed obtained. These include tax rebates for proven expenses to ensure personal safety.