

SOUTH AFRICAN REVENUE SERVICE

NO. R. 819

08 JULY 2016

REGULATION FOR PURPOSES OF SECTION 70(4) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) PROMULGATED UNDER SECTION 257 OF THE ACT, LISTING THE ORGANS OF STATE OR INSTITUTIONS TO WHICH A SENIOR SARS OFFICIAL MAY LAWFULLY DISCLOSE SPECIFIED INFORMATION

For purposes of section 70(4) and under section 257 of the Tax Administration Act, 2011, I, Pravin Jamnadas Gordhan, the Minister of Finance, hereby prescribe in the Schedule hereto, the organs of state or institutions to which a senior SARS official may lawfully disclose the information referred to in section 70(4) of the Act.

This regulation replaces, with effect from its date of publication, Regulation No. 10558, published in *Government Gazette* No. 39668, dated 9 February 2016.

**P J GORDHAN****MINISTER OF FINANCE**

Schedule

List of organs of state or entities:

1. A municipality established in terms of section 12 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998).
2. Companies and Intellectual Property Commission established in terms of section 185 of the Companies Act, 2008 (Act No. 71 of 2008).
3. Department of Home Affairs.
4. Government Pensions Administrations Agency as established by Proclamation No. 10 of 26 March 2010, published in terms of Section 7A(4) of the Public Service Act, 1994 (Proclamation No. 103 of 1994).
5. The National Student Financial Aid Scheme established in terms of section 3 of the National Student Financial Aid Scheme Act, 1999 (Act No. 56 of 1999).

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 819

08 JULIE 2016

REGULASIE VIR DOELEINDES VAN ARTIKEL 70(4) VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011), GEPROMULGEER KRAGTENS ARTIKEL 257 VAN DIE WET, WAT DIE STAATSORGANE OF INSTELLINGS LYS WAARAAN 'N SENIOR SAID-AMPTENAAR REGTENS AANGEWESSE INLIGTING KAN OPENBAAR

By die toepassing van artikel 70(4) en kragtens artikel 257 van die Wet op Belastingadministrasie, 2011, skryf ek, Pravin Jamnadas Gordhan, die Minister van Finansies, hierby in die Bylae hierby, voor aan watter staatsorgane of instellings 'n senior SAID-amptenaar regtens die inligting bedoel in artikel 70(4) van die Wet kan openbaar.

Hierdie regulasie vervang, met ingang van die datum van publikasie daarvan, Regulasie No. 10558 gepubliseer in *Staatskoerant* No. 39668, gedateer 9 Februarie 2016.

P J GORDHAN
MINISTER VAN FINANSIES

Bylae

Lys van staatsorgane of entiteite:

1. 'n Munisipaliteit ingevolge artikel 12 van die Wet op Plaaslike Regering: Munisipale Strukture, 1998 (Wet No. 117 van 1998), ingestel.
2. Kommissie vir Maatskappye en Intellektuele Eiendom ingevolge artikel 185 van die Maatskappywet, 2008 (Wet No. 71 van 2008), tot stand gebring.
3. Departement van Binnelandse Sake.
4. Agentskap vir die Administrasie van Staatspensioene soos ingestel deur Proklamasie No. 10 van 26 Maart 2010, gepubliseer ingevolge artikel 7A(4) van die Staatsdienswet, 1994 (Proklamasie No. 103 van 1994).
5. Die Nasionale Skema vir Finansiële Bystand vir Studente ingestel ingevolge die Wet op Nasionale Skema vir Finansiële Bystand vir Studente, 1999 (Wet No. 56 van 1999).

UPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA

UMTHETHONQUBO NGOKWESIGABA 70(4) SOMTHETHO WEZENTELA, 2011 (UMTHETHO WAMA-28 WEZI-2011) OSHAYWA NGAPHANSI KWESIGABA 257 SALO MTHETHO, OGAGULA IZINHLAKA ZOMBUSO NOMA IZIKHUNGO ISIPHATHIMANDLA ESIPHEZULU SOPHIKO LWEZOKUQOQWA KWENTELA ENINGIZIMU AFRIKA (SARS) ESINGADALULA KUZONA NGOKUSEMTHETHWENI ULWAZI OLUTHILE

Ngokwezinhloso zesigaba 70(4) nangaphansi kwesigaba 257 soMthetho Wezentela Wezi-2011, mina, Pravin Jamnadas Gordhan, uNgqongqoshe Wezezimali, ngalokhu ngingquma kwiSheduli ephelezela lesi saziso, izinhlaka zombuso nezikhungo isiphathimandla esiphezulu soPhiko Lwezokuqoqwa Kwentela eNingizimu Afrika (SARS) esingadalula kuzona ngokusemthethweni ulwazi okukhulunywe ngalo esigabeni 70(4) salo Mthetho.

Lo mthethonqubo, kusukela ngosuku oshicilelwa ngalo, uthatha indawo yoMthethonqubo No. 10558, owashicilelwa kwiGazethi kaHulumeni No. 39668, yamhla ziyisishiyagalolunye (9) kuNhlolanja 2016.

P J GORDHAN

UNGQONGQOSHE WEZEZIMALI

ISHEDULI

Uhlu lwezinhloko zombuso noma izikhungo:

1. Umasipala osungulwe ngokwesigaba 12 soMthetho Wezinhloko Zomasipala (Kohulumeni Basekhaya), 1998 (Umthetho No. 117 Wezi-1998).
2. IKhomishana Yokubhalisa Izinkampani (CIPC) esungulwe ngokwesigaba 185 soMthetho Wezinkampani, 2008 (Umthetho No. 71 Wezi-2008).
3. Umnyango Wezasekhaya.
4. Isikhungo Sokuphatha Ezezimpesheni Kuhulumeni esisungulwe ngesiMemezelo No. 10 samhla zingama-26 kuNdasa 2010, esashicilelwa ngokwesigaba 7A(4) soMthetho Wezemisebenzi Kahulumeni, 1994 (Isimemezelo No. 103 Sowezi-1994).
5. Uhlelo Lokusiza Abafundi Ngezimali Zokufunda (i-NSFAS) olusungulwe ngaphansi kweSigaba 3 soMthetho Wezohlelo Lokusiza Abafundi Ngezimali Zokufunda, 1999 (Umthetho No. 56 Wezi-1999).

TSHEBELETSO YA LEKENO AFRIKA BORWA

MOLAO BAKENG LA MAIKEMISETSO A KAROLO 70(4) YA *TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)* O PHATLALADITSWENG KA TLASA KAROLO 257 YA MOLAO, O HLAHISITSENG MAKALA A MMUSO KAPA METHEO EO MOHLANKA WA DITSHEBELETSO TSA LEKENO AFRIKA BORWA A KA TSEBISANG LESEDI LE HLALOSITSWENG KA MOLAO

Bakeng la maikemisetso a karolo 70(4) le ka tlasa karolo 257 ya *Tax Administration Act, 2011*, Nna, Pravin Jamnadas Gordhan, Letona la Tjhelete, ke hlalosa Shejuleng sena Makala a mmuso kapa metheo eo mohlanka e moholo wa Ditshebeletso tsa Lekeno Afrika Borwa a ka tsebisang ka molao lesedi leo ho buang ka lona karolong 70(4) ya Molao

Molao ona o fetola Molao wa 10558 o phatlaladitsweng Gazeteng ya Mmuso ya 39668 ya la 9 Hlakola 2016.

**P J GORDHAN
LETONA LA TJHELETE**