



South African Revenue Service  
Suid-Afrikaanse Inkomstediens  
Uphiko lwezimali Ezingenayo eNingizimu Afrika  
Tirelomatlotlo ya Afrika-Borwa

## OATH/AFFIRMATION OF SECRECY

I, (Full names and surname).....

Date of Birth.....Identity number.....

Persal No (if applicable).....

Hereby swear/solemnly declare\*that:

- (a) I have read and I am familiar with the applicable secrecy and confidentiality provisions of **Chapter 6 of the Tax Administration Act, 2011** and **section 4 of the Customs and Excise Act, 1964**;
- (b) In carrying out the provisions of any Act or portions thereof administered by the Commissioner for South African Revenue Service (SARS) under the SARS Act, 1997 (hereafter referred to as the "tax Acts") or any other law in terms of which I have access to **taxpayer information** or **SARS confidential information**, as defined in section 1 of the Tax Administration Act or information relating to any person, firm or businesses contemplated in section 4(3) of the Customs and Excise Act (hereafter referred to as "trader information") , I will:
- i) Preserve the secrecy of taxpayer information and not disclose taxpayer information to a person who is not a SARS official;
  - ii) Not disclose **SARS confidential information** to a person who is not a SARS official, or to a SARS official who is not authorised to have access to the information, and
  - iii) Not disclose trader information that may come to my knowledge in the performance of any duty or power under the provisions of any tax Acts, **except** to the extent that disclosure is permitted by law.
- (c) I understand that I must take this oath/make this affirmation before commencing duties or exercising any powers under the tax Acts as a result of which I have access to **taxpayer information or trader information or SARS confidential information** unless this oath/affirmation is a renewal of a previous oath taken/affirmation made by me;
- (d) In executing my duties for and/or on behalf of SARS I will preserve and aid in preserving secrecy with regard to all matters or information of any nature that may come to my knowledge in the performance of any duty or power under the provisions of the tax Acts;
- (e) I understand that I may not disclose or allow access in any manner, including electronic or otherwise, to any unauthorised person, the **taxpayer information or trader information or SARS confidential information** to which I have access or that has or may come to my knowledge as a result of the performance of any duty or power under the tax Acts or any other law in terms of which I have access to such information in my capacity as a current or former:
- i) Employee of the SARS;
  - ii) Consultant or contractor engaged or contracted by SARS;
  - iii) Person employed or subcontractor engaged or contracted by a person contemplated in (e)(ii); or
  - iv) Office holder, employee, consultant or contractor of a person referred to in section 70 of the Tax Administration Act who performs any function referred to in that section, **except** to the extent that disclosure is permitted by law.
- (f) To the extent that I am a person referred to in paragraph (e) above, I have read and I am familiar with this **SARS Oath or Declaration of Secrecy Policy** and the **SARS Distribution and Sharing of Information Policy**, and will only copy, transport, disseminate or email any data which constitutes

taxpayer information or trader information or SARS confidential information, in accordance with such policies;

- (g) Accept that it is my obligation to determine whether any amendments have been made to the law referred to in paragraph (a) or policies referred to in paragraph (f) and that it is my obligation to familiarise myself on a regular basis with the latest amendments to these laws or approved versions of these policies; and
- (h) I am fully aware of the serious consequences that may follow on any breach or contravention of the abovementioned provisions and instructions and that I may be:
  - i) Criminally prosecuted for commencing duties or exercising any powers under the tax Acts before taking the prescribed oath or affirmation;
  - ii) Criminally prosecuted for any unlawful disclosure of taxpayer information, trader information or SARS confidential information;
  - iii) Subject to internal disciplinary action or damages for breach of contract; and
  - iv) Civilly liable for any claim of damages arising from the unlawful disclosure of information subject to secrecy.
- (j) **I understand that this obligation extends beyond my employment or contractual agreement with SARS.**

Signature.....  
 (Must be signed in the presence of a Justice of the Peace, Magistrate or Commissioner of Oaths)

Date.....Place.....

1. I certify that prior to the administering the prescribed oath/affirmation\*, I put the following questions to the deponent and write down his/her answers thereto his/her presence:

- i) Do you know and understand the contents of the above statement? Answer.....
- ii) Do you have any objection to taking the prescribed oath/affirmation? Answer.....
- iii) Do you regard the prescribed oath/affirmation a binding on your conscience? Answer.....

2. I certify that the deponent acknowledges that he/she\*knows and understands the contents of this statement which was sworn to/affirmed\*and signed by the deponent in my presence.

Signed: Justice of the Peace/Magistrate/Commissioner of Oaths\*.....

Full first names and surname:.....

Designation/Rank.....

Date.....Place.....

\* Delete whichever is not applicable