**NATIONAL ASSEMBLY**

**QUESTION FOR WRITTEN REPLY**

**QUESTION NUMBER:** **2233 [NW2537E]**

**2233. Mr A N Sarupen (DA) to ask the Minister of Finance:**

(1) Which (a) months and (b) years did a certain organisation (name and details furnished) begin to default on the pay-as-you-earn payments of its employees;

(2) whether there is a payment arrangement in place; if not, what is the position in this regard; if so, what are the relevant details;

(3) what action has the SA Revenue Service taken to ensure that the monies are recouped;

(4) whether a competent court has been approached to ensure that the situation is corrected; if not, why not; if so, what are the relevant details?

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**REPLY**:

Chapter 6 of the Tax Administration Act No. 28 of 2011 (the TA Act) prohibits the South African Revenue Service (SARS) from disclosing taxpayer information to any person unless specifically provided for in the TA Act, in limited circumstances.

As there is no specific provision allowing SARS to release such information, SARS is unable to provide the requested information.

It is important to note that SARS does use the legislative tools provided in the TA Act to collect tax debt without fear, favour or prejudice.