**NATIONAL ASSEMBLY**

**QUESTION FOR WRITTEN REPLY**

**QUESTION NUMBER 2673 [NW3104E]**

**DATE OF PUBLICATION: 31 July 2015**

**2673. Mr S C Motau (DA) to ask the Minister of Finance:**

Has the SA Revenue Service (SARS) ever been contacted by the Central Energy Fund (CEF) for any form of assistance in the past 10 years; if so, (a) what were the details of the assistance required and (b) when was SARS contacted by CEF?

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**REPLY:**

(a)(b) Due to the taxpayer confidentiality provisions contained in Section 69 of the Tax Administration Act No. 28 of 2011, as well as section 4 of the Customs and Excise Act, 1964, SARS is prohibited from disclosing any taxpayer/trader information (Including whether or not a taxpayer/trader is subject to an audit/ investigation) to any person other than a SARS official. SARS is, therefore, unfortunately not in a position to respond to the above request in relation to any tax or customs matter.

 As far as collaboration and co-operation is concerned, SARS is not aware of any requests on record for assistance to the Central Energy Fund (CEF).