**NATIONAL ASSEMBLY**

**QUESTION FOR WRITTEN REPLY**

**QUESTION NUMBER:** **3166 [NW3878E]**

**DATE OF PUBLICATION: 16 SEPTEMBER 2022**

**3166. Dr D T George (DA) to ask the Minister of Finance:**

(1) Whether the Office of the Tax Ombud relies on any statutory provisions for its establishment; if not, why not; if so, what are the relevant details?

(2) whether a separate budget will be appropriated for the specified office; if not, why not; if so, what are the relevant details? NW3878E

**REPLY**

1. (a) There is enabling legislation which makes provision for the Minister of Finance to appoint a Tax Ombud in terms of Section 14 of the Tax Administration Act, 2011 (Act No 28 of 2011).

(b) Section 15 of the Tax Administration Act, 2011 is the enabling legislation which deals with the Office of the Tax Ombud and makes provision for the Tax Ombud to appoint the staff of the office of the Tax Ombud.

(c) The Office of the Tax Ombud has functional independence, in that the Minister of Finance and the South African Revenue Service (SARS) cannot interfere with the decision of the Tax Ombud.

1. The Office of the Tax Ombud is financed by a budget approved by the Minister of Finance, which is a ringfenced in the SARS budget.