**NATIONAL ASSEMBLY**

**QUESTION FOR WRITTEN REPLY**

**QUESTION NUMBER: 3484 [NW4039E]**

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**3484. Mr N S Matiase (EFF) to ask the Minister of Finance:**

On what legal basis or provisions did the decision of the former Minister of Finance rely in 2012 when he allegedly instructed senior executives of the SA Revenue Service to pursue the tax issues against the President of the Economic Freedom Fighters, Mr J S Malema?

 NW4039E

**REPLY**:

SARS cannot disclose taxpayer specific information. In terms of the applicable legislation administered by SARS during the period of 2009 /2010 SARS could identify a taxpayer based on a specific risk identified or alternatively on a random basis. As per SARS’ compliance approach taxpayers would be encouraged to regularize their affairs. Continued non-compliance by taxpayers would then inform the most appropriate SARS Enforcement response.

Legally the Minister of Finance cannot instruct SARS to investigate a taxpayer. SARS is further not aware of such an instruction given to SARS as alluded to in the parliamentary question.