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**NATIONAL ASSEMBLY**

**QUESTION FOR WRITTEN REPLY**

**QUESTION NUMBER: 3803 [**NW4303E**]**

**DATE OF PUBLICATION: 17 November 2017**

**3803. Mr D J Maynier (DA) to ask the Minister of Finance:**

(1) Whether the SA Revenue Service (SARS) ITA34 Notice of Assessment Income tax forms of certain persons (Mr AK Gupta and Mr RK Gupta),(a) has been released by the SARS as public information notwithstanding the provisions of section 69 (2)(d) of the Tax Administration Act, Act 28 of 2011; if so, what are the relevant details; if not;

(2) Whether he has found that the Notice of the Income Tax Assessment Forms, ITA34, of the specific persons are authentic; if not, what is the position in this regard; if so, what are the relevant details in each case? NW4303E

**REPLY:**

1. The Tax Administration Act has specific secrecy requirements pertaining to the confidentiality of taxpayer information and as such SARS does not discuss or release information pertaining to the tax affairs of taxpayers unless specifically allowed for by the provisions of Chapter 6 of the Tax Administration Act. The provisions of 69(2) (d) of the Tax Administration Act speaks to allowing a senior SARS Official to disclose information which is public information. The ITA34’s of any taxpayer cannot be regarded as public information as set out in the Act.
2. Due to the provisions of Chapter 6 of the Tax Administration Act, and in specific the provisions of section 69 of that Act, SARS will not discuss the validity or not of the said documents.