“16.3 In paragraph [39] it is recommended that the SARS Act be amended to provide for the appointment of the Commissioner of SARS by the President, after consultation with the Minister of Finance, in accordance with a transparent process, which it is recommended should be along the following lines:

16.3.1 The President should, of his own volition, or after a call for nominations, at his discretion, select one or more suitable candidates for appointment.
16.3.2 The candidate or candidates should
16.3.2.1 be, and be reputed to be, of unblemished integrity;
16.3.2.2 have proven experience of managing a large organization at a high level;
16.3.2.3 not be aligned to any constituency, and if so aligned, should renounce that alliance upon appointment.

16.3.3 The candidate or candidates for appointment should submit to a private interview by a panel of four or more members selected by the President. The function of the panel is to evaluate the candidate or candidates against the criteria above and make motivated non-prescriptive recommendations to the President.

16.3.4 Members of the panel should be apolitical and not answerable to any constituency, and should be persons of high standing who are able to inspire confidence across the tax-paying spectrum.

16.3.5 The panel must, upon its evaluation, make motivated non-prescriptive recommendations to the President on the suitability or otherwise for appointment of the candidate or candidates. If the recommendation is against the appointment of a particular candidate, it is the prerogative of the President to reject the recommendation and appoint the candidate nonetheless, or to select an alternative candidate or candidates to repeat the process.

16.3.6 Upon appointment of a candidate, the recommendations of the panel, in whichever direction, should be made public”