

**NATIONAL ASSEMBLY
QUESTION FOR ORAL REPLY
QUESTION NUMBER: 23 [NO233E]
DATE OF PUBLICATION: 25 FEBRUARY 2014**

★23. Mr T D Harris (DA) to ask the Minister of Finance:

Whether the President is eligible to pay fringe benefit tax on personal benefits derived from state expenditure?

NO233E

REPLY:

All South Africans pay tax on their income and fringe benefits, be the person the President or an ordinary worker. South Africa is one of the few democracies where we are all equal when it comes to taxation, in that we are all taxed, with the exact amount determined by our income and fringe benefits, minus any allowed exemptions and deductions.

The second issue to note is that the tax affairs of all taxpayers are confidential, be they the President or Citizen X. It would therefore be illegal for me to comment on the tax affairs of any individual taxpayer. However, I can say that in general terms, a fringe benefit tax aims to put a taxable value on goods or services (or the use thereof) that are provided by an employer for the private use of its employees.

