## NATIONAL ASSEMBLY QUESTION FOR WRITTEN REPLY QUESTION NUMBER: 1073 [NW2232E] DATE OF PUBLICATION: 10 OCTOBER 2019

## 1073. Mr N F Shivambu (EFF) to ask the Minister of Finance:

Whether the SA Revenue Service (SARS) signed a Memorandum of Understanding (MoU) with the State Security Agency (SSA) whereby the SSA would pay a portion of tax owed on source payments; if not, what is the position in this regard; if so, (a) who from SARS signed the MoU and (b) on what date was it signed?

## NW2232E

## REPLY:

All employers, including the SSA, are required to deduct pay-as-you-earn from remuneration paid to employees in accordance with the Fourth Schedule to the Income Tax Act, 1962; and SARS has issued a Guide which is publicly available to assist employers.

(a)(b) SARS is statutorily unable to disclose details of any arrangement made with or about any person who is a taxpayer.