

**NATIONAL ASSEMBLY**  
**QUESTION FOR WRITTEN REPLY**  
**QUESTION NUMBER: 341 [NW365E]**  
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**341. Ms N V Mente (EFF) to ask the Minister of Finance:**

In light of the fact that the Nugent Commission of Inquiry Into Tax Administration and Governance by the SA Revenue Service (Sars) completed its work and issued a final report on 14 December 2018, (a) on what legal basis is the Commission continuing to be active at Sars after completion it completed its work and (b) on what date was the official last day of the Commission?

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**REPLY:**

- (a) The Commission has operated at all times in terms of a Presidential Proclamation (no 17 of 2018, published in Government Gazette 41652 of 24 May 2018) which set out the terms of reference for the Commission supplemented by regulations set out in Proclamation no 18 of 2018 (published in Government Gazette 41713 on 15 June 2019), as amended. There is no end-date for the Commission, but the terms of reference required a final report by 14 December 2018. Having met this deadline and issued its final report, the Commission is no longer active at this stage in terms of further hearings or reports, but Judge Nugent is concluding logistical arrangements like the cataloging and archiving of the Commission's work or attending (where required, with other members of the Panel or evidence team) to requests like that of appearing before the Standing Committee on Finance on 13 February 2019. This logistical process commenced after delivery of the final report, and takes place at the premises that SARS made available to the Commission for its work.
- (b) There is no last day of the Commission, even though it is not actively functioning in terms of hearings or fact-finding. The President is expected to respond shortly to the recommendations of the Commission, and to provide clarity on a formal end-date for the Commission.