

**NATIONAL ASSEMBLY
QUESTION FOR WRITTEN REPLY
QUESTION NUMBER 562 [NW668E]
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562. Mr D J Maynier (DA) to ask the Minister of Finance:

- (1) Whether the SA Revenue Service (SARS) conducts (a) enforcement investigations and/or (b) criminal investigations; if not, why not; if so, (i) what is the (aa) name and (bb) designation of the person(s) responsible for (aaa) enforcement investigation and (bbb) criminal investigations, (ii) what is the (aa) name and (bb) number of personnel employed in each (aaa) division(s) and (bbb) department(s) responsible for (aaaa) enforcement investigations and (bbbb) criminal investigations;
- (2) what legal authority does the SARS have to conduct (a) enforcement investigations and (b) criminal investigations?

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REPLY:

The following information is provided by South African Revenue Service (SARS):

(1) (a)(b)

Yes, the South African Revenue Service is mandated and as such do perform Enforcement and Criminal Investigations.

(i)(aa)(bb)(aaa)(bbb)

Within the current SARS structure there are Group Executives responsible for the investigative capacity. These Group Executives report directly to respective Chief Officers.

(ii)(aa)(bb)(aaa)(bbb)(aaaa)(bbbb)

There are currently 1599 Enforcement Auditors who conduct enforcement investigations, and 381 Criminal investigators. They range from junior investigators to Senior Specialist investigators. Unfortunately we cannot provide names of these officials for their safety due to the nature of their work.

(2)(a)(b)

In terms of the SARS Act no. 34 of 1997 the South African Revenue Service is legally mandated and authorised to conduct Enforcement Investigations (investigative audits) and Criminal Investigations in pursuit of its mandate to collect all moneys due to the fiscus and to combat non-compliance and tax evasion. Moreover, the SARS Act makes the Commissioner, as chief executive officer, responsible in particular for the formation and development of an efficient administration and the effective deployment and utilisation of staff to achieve maximum operational results.

Furthermore in terms of the Tax Administration Act no. 28 of 2011 under Chapter 5, Part A and B, SARS is mandated to perform such investigations.