

NATIONAL ASSEMBLY
QUESTION FOR WRITTEN REPLY
QUESTION NUMBER: 1017 [NW1110E]
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1018. Ms L Mathys (EFF) to ask the Minister of Finance:

Whether he considered other suitable individuals for the position held by a certain person (name furnished) before appointing him; if not, why not; if so, what (a) is the name of each individual he considered, (b) is the work experience of each individual, (c) are the qualifications of each individual, (d) is the name of the former employer of each individual and (e) position was held by each person he considered?

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REPLY:

The appointment of an Acting Commissioner of South African Revenue Service (SARS) is governed by section 7 of the South African Revenue Service Act, 1997, and arises when the Commissioner is not in a position to fulfill his / her functions or the position is vacant. On 19 March 2018 the President suspended the Commissioner of SARS, Mr Tom Moyane, and consequently, it was necessary to appoint an acting Commissioner. Section 7(1) of the SARS stipulates that it is the Minister of Finance who has the power to designate an Acting Commissioner, who must be an employee of SARS. Section 7 provides as follows:

“(1) When the Commissioner is absent or otherwise unable to perform the functions of office, or during a vacancy in the office of Commissioner, the Minister may designate another SARS employee to act as Commissioner”.

Minister Naledi Pandor was the Acting Minister of Finance at the time and made the appointment. Given the urgency to have a person acting at all times in such a critical post following the suspension of Mr Moyane, and considering that any such acting designation is of a temporary nature, the Minister appointed Mr Kingon, given the width and depth of his experience at SARS, and the fact that he was already part of the Executive of SARS, having been appointed in an acting capacity the week before by the Commissioner, following the resignation of Mr Jonas Makwakwa.

- (a) No other candidates were considered, given the urgency to fill this critical post and the fact that the appointment is of a temporary nature.
- (b) Not applicable except for Mr Kingon, whose has indicated his experience at SARS and its predecessor (Inland Revenue) to be as follows:
- Cash Office Clerk – 1984 to 1986,
 - Assessor on Salary, Partnership and other cases – 1986 to 1990,
 - Tax Officer Policy and Law Application: Direct Taxes – 1/4/1990 to 30/11/1990,
 - Secretariat of Tax Advisory Committee – 1/12/1990 to 30/11/1991,
 - Various Roles: Policy and Law Application: Direct Taxes – 1/12/1991 to 31/12/1998,
 - Manager: Special Taxes – 1/1/1999 to 31/12/2001,

- Enforcement Assistant General Manager: Legal and Policy –2002 to 2007,
- Group Executive: Business Systems – 2007 to 2008,
- Group Executive: Operational Service Escalations and Support – 2009 to 2016,
- Group Executive: Relationship Management – 2016 to 2018
- Acting Chief Officer Business and Individual Tax (BAIT) – 15 March 2018 to 18 March 2018
- Acting Commissioner – 19 March 2018 to date.
(some of the dates above have been approximated for the sake of brevity).

These positions included the following responsibilities:

- Branch Office:
 - Daily activities of Cash Office such as processing of Royalty Taxes and Non-residents Tax on Dividends and Interest
 - Assessing of taxpayers such as Salary earners, Partnership and other cases
- Legal and Policy:
 - Policy and Law Application on Direct Taxes
 - Managing the daily operations and staff of the Special Taxes unit
- Enforcement
 - Heading up the Legal and Corporate Services division that includes direction setting, daily operations and staff management
- Tax Advisory Committee:
 - Perform Secretariat duties for the Committee
- Group Executive:
 - Manage and give strategic direction to the Business Systems, Service Escalations and Support and Relationship Management divisions during respective times served
 - Liaison with strategic stakeholders
 - Facilitation of technical discussions with professional bodies
 - Dealing with policy matters including technical inputs on development of forms, guides, business specifications and procedures
 - Representing the organization in the media on topical specific technical matters
 - Providing input and guidance on proposed law amendments, direction setting and guidance on law application and interpretation and other technical aspects.

(c) SARS has confirmed the following information on Mr Kingon's qualifications:

- Mr. Kingon obtained a Bachelor of Administration degree since his appointment to Inland Revenue / South African Revenue Service (SARS) having completed a Bachelor of Administration degree with the University of South Africa in 1998.

(d) This is the first and only employer that Mr Kingon has worked for (Inland Revenue and SARS), after matriculating at Clapham High School in 1981.

(e) Refer to the (d) above.