

**NATIONAL ASSEMBLY
QUESTION FOR WRITTEN REPLY
QUESTION NUMBER: 469 [NW487E]
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469. Adv A de W Alberts (FF Plus) to ask the Minister of Finance:

Whether he can indicate how many taxpayers (a) in terms of numbers and (b) percentage-wise have up to the latest specified date been threatened with legal proceedings by the SA Revenue Service (SARS), while they have raised objections to the findings of SARS?

NW487E

REPLY:

In the event that the taxpayer continues to be non-compliant after engagement with the SARS collectors, collections steps are implemented and where appropriate, legal action is taken in terms of the SARS legislative mandate.

In terms of the provisions of the Tax Administration Act, no collections steps may be taken once a suspension of payment has been received. It must be noted that an objection does not in itself suspend the collection steps available to SARS.

For the period, January through April 19, 2018, we have found the following statistics:

- a) A total of 106 853 final demands were issued for non-payment. Due to timing issues and related processing issues 935 (0.87%) of these final demands were issued after the date of the suspension of payment request. This can be for a variety of reasons. If a final demand is issued incorrectly, SARS does rectify this once the facts are known.
- b) 4,008 Civil Judgments were issued of which 8 were found to have been issued after a suspension of payment request had been submitted.
- c) Debt Management has also issued 832 Warrant of Execution of which one (0.12%) was issued after a suspension of payment request had been lodged.