

**NATIONAL COUNCIL OF PROVINCES
QUESTION FOR WRITTEN REPLY
QUESTION NUMBER: 786 [CW924E]**

786. Mr G Michalakis (Free State: DA) to ask the Minister of Finance:

- (1) Which (a) entities and/or (b) funds the payments that were received by the SA Revenue Service (SARS) for the release of the seized and impounded goods (details furnished) were paid to;
- (2) whether such payments were deposited into any personal bank accounts of any officials who are employed by SARS or any third parties upon receipt; if not, what is the position in this regard; if so, what are the relevant details?

CW924E

REPLY:

- (1) In terms of the secrecy provisions as contained in the Customs and Excise Act 91 of 1964 (the Act), SARS may not disclose any taxpayer information to third parties other than in the circumstances provided for in the Act. The information requested in 1(a) and (b) cannot be disclosed as requested. This principle was confirmed by the High Court of South Africa, Gauteng Division, Pretoria, in the matter of CSARS vs Public Protector.
- (2) In terms of the provisions of sections 87, 88 and 89 of the Act, goods liable to forfeiture may be detained, seized and forfeited to the State. The aforementioned goods may also be returned to the owner thereof on goods, cause shown and subject to payment of the amounts provided for in section 93 of the Act. The amounts provided for in the section are due and payable to SARS for the benefit of the National Revenue Fund and paid into the fund. The Act does not provide for the payment of any amount of money to an employee under any circumstances. The wording of section 92 of the Act is further clear in that it provides that any penalty recovered and the proceeds of sale of goods forfeited or seized and condemned shall be paid into the National Revenue Fund.