

**NATIONAL ASSEMBLY**  
**QUESTION FOR WRITTEN REPLY**  
**QUESTION NUMBER: 2237 [NW2541E]**

**2237. Ms B M van Minnen (DA) to ask the Minister of Finance:**

- (1) In view of Denel's admission to the Standing Committee on Public Accounts (SCOPA) meeting on 24 August 2021 that it was operating without a tax clearance certificate, is not up to date with its pay-as-you-earn and value-added tax payments and has an agreement with the SA Revenue Service (Sars) to settle the outstanding amounts owing by 31 August 2021, what is the (a) breakdown and (b) total amount that Denel owes to Sars;
- (2) whether Denel has made payments to Sars in terms of the agreement; if not, what is the position in this regard; if so, what are the relevant details;
- (3) whether Denel is now up to date with its repayments; if not, what is the position in this regard; if so, what are the relevant details?

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**REPLY:**

- (1)(a)(b) It is expected that any entity ensure that they are registered for all relevant taxes as required in terms of section 22 of the Tax Administration Act, 28 of 2011 (the Act).

Any entity have a duty to fulfill all its tax obligations as required in term of the Act, and equally, all entities enjoy the rights conferred to any other taxpayer in terms of the Act.

Chapter 6 of the Act prohibits SARS from divulging taxpayer information unless such information is provided to certain entities listed under section 70 and 71 of the Act.

- (2)(3) As indicated above, all taxpayer information is subject to confidentiality in terms of Chapter 6 of the Tax Administration Act, 28 of 2011.