SOUTH AFRICAN REVENUE SERVICE

NO. R. 819 08 JULY 2016

REGULATION FOR PURPOSES OF SECTION 70(4) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) PROMULGATED UNDER SECTION 257 OF THE ACT, LISTING THE ORGANS OF STATE OR INSTITUTIONS TO WHICH A SENIOR SARS OFFICIAL MAY LAWFULLY DISCLOSE SPECIFIED INFORMATION

For purposes of section 70(4) and under section 257 of the Tax Administration Act, 2011, I, Pravin Jamnadas Gordhan, the Minister of Finance, hereby prescribe in the Schedule hereto, the organs of state or institutions to which a senior SARS official may lawfully disclose the information referred to in section 70(4) of the Act.

This regulation replaces, with effect from its date of publication, Regulation No. 10558, published in *Government Gazette* No. 39668, dated 9 February 2016.

P J GORDHAN

MINISTER OF FINANCE

Schedule

List of organs of state or entities:

- 1. A municipality established in terms of section 12 of the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998).
- 2. Companies and Intellectual Property Commission established in terms of section 185 of the Companies Act, 2008 (Act No. 71 of 2008).
- 3. Department of Home Affairs.
- Government Pensions Administrations Agency as established by Proclamation No. 10 of 26 March 2010, published in terms of Section 7A(4) of the Public Service Act, 1994 (Proclamation No. 103 of 1994).
- 5. The National Student Financial Aid Scheme established in terms of section 3 of the National Student Financial Aid Scheme Act, 1999 (Act No. 56 of 1999).