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PROCLAMATIONS • PROKLAMASIES

PROCLAMATION NO. 17 OF 2018

by the

President of the Republic of South Africa

COMMISSION OF INQUIRY INTO TAX ADMINISTRATION AND GOVERNANCE BY THE SOUTH AFRICAN REVENUE SERVICE

In terms of section 84(2)(f) of the Constitution of the Republic of South Africa of 1996, I hereby appoint a Commission of Inquiry into tax administration and governance by the South African Revenue Service (SARS) with the terms of reference attached hereto and appoint the former judge of the Supreme Court of Appeal who has been discharged from active service, Honourable Mr Justice Robert Nugent as Commissioner, assisted by Mr Michael Katz, Advocate Mabongi Masilo and Mr Vuyo Dominic Kahla.

Given under my Hand and the Seal of the Republic of South Africa at CAPE TOWN on this 23 day of MAY Two Thousand and Eighteen.

President

By Order of the President-in-Cabinet:

Minister of the Cabinet

SCHEDULE

TERMS OF REFERENCE OF THE COMMISSION OF INQUIRY INTO TAX ADMINISTRATION AND GOVERNANCE BY SOUTH AFRICAN REVENUE SERVICE

WHEREAS taxation forms a crucial basis for a democratic government, imposed for the purpose of funding the constitutional obligations of Government including the provision of public services to all;

AND WHEREAS the significant revenue shortfalls in two consecutive years in 2016/17 and (projected for) 2017/18 are identified as key fiscal risks and a factor in South Africa's credit rating;

AND WHEREAS delays in VAT and other refunds form part of a systematic policy to reach revenue targets, taking account of the findings of the Office of the Tax Ombud;

AND WHEREAS the public must have confidence that SARS is managed to the highest standard of ethics, integrity and efficiency;

AND WHEREAS certain practices in the tax system have undermined taxpayer morality and confidence;

AND WHEREAS administrative provisions relating to revenue collection must be transparent, applied fairly and applied without fear or favour;

AND WHEREAS reports in the public domain that potentially undermine taxpayer morality need to be assessed for the veracity thereof and possible corrective measures need to be implemented to maintain taxpayer morality and confidence;

AND WHEREAS deterioration in revenue collection, transparency of, and fairness in tax administration present a threat to fiscal sustainability, service delivery to the public and the continued deepening of our democratic gains,

THEREFORE a Commission of Inquiry (the Commission) is hereby appointed in terms of section 84(2)(f) of the Constitution of the Republic of South Africa, 1996.

1. The Commission must enquire into, make findings, report on and make recommendations on the following:

1.1. The adequacy and legality of steps that SARS took, or failed to take -

1.1.1. in light of the revenue shortfalls, relative to the budgets announced on 24 February 2016 and 22 February 2017, to improve revenue collection, including steps to change the timing of tax refunds;

1.1.2. in the management of tax and customs settlements, to ensure that the settlement process was not compromised or selective having regard to favouring (or discriminating against)-

1.1.2.1. a domestic prominent influential person (as defined in section 1 of the Financial Intelligence Centre Act, 2001);

1.1.2.2. an immediate family member (as contemplated in section 21H(2) of the Financial Intelligence Centre Act, 2001) of a domestic prominent influential person; and

1.1.2.3. known close associates of a domestic prominent influential person;

(herein called "relevant persons");

1.1.3. in the management of the audit case selection process, to ensure that the case selection process was not compromised or selective having regard to favouring (or discriminating against) relevant persons;

1.1.4. in the management of or participation in, investigations into any malpractices or allegations of malpractices, whether SARS information was deliberately compromised by the omission or withholding of information that the SARS leadership was aware was critical or necessary to ensure a fair and transparent investigation;

1.1.5. in ensuring that criminal transgressions were not concealed or ignored under the auspices of taxpayer confidentiality;

1.1.6. in ensuring that the Prevention and Combating of Corrupt Activities Act, 2004 (PRECA), Financial Intelligence Centre Act, 2001 (FICA), South African Revenue Service Act , 1997 (SARS Act), Customs and Excise Act, 1964, the Tax Administration Act, 2011 and other applicable legislation

were fully adhered to in respect of information that was provided by the Financial Intelligence Centre or was made available to the public;

1.1.7. in ensuring that all material matters affecting the credibility of SARS were reported to the Minister of Finance and/or Parliament; and

1.1.8. in ensuring that performance bonuses to SARS employees in the senior management structure of SARS, as contemplated in section 18(3) of the South African Revenue Service Act, 1997, were duly authorised particularly in the context of growing revenue shortfalls and the need for fiscal prudence.

1.2. The influence of institutional factors on SARS' performance of its duties with particular reference to the quality of decision making in audit selection, technical capacity in auditing, technical capacity in tax and customs enforcement, technical capacity in transfer pricing and illicit capital flows, oversight of mining rehabilitation trusts or companies, payment of refunds, technical capacity in risk assessment and inspections including—

1.2.1. due consideration of the factors that must be taken into account in any decision, approval or discretion exercised in terms of the Tax Administration Act, 2011 and the Acts mentioned in Schedule 1 of the South African Revenue Service Act, 1997;

1.2.2. whether material deviations occurred in the practice and protocols that relate to these areas;

1.2.3. whether any abuse of such decision making powers took place and, if so whether such abuse resulted in undue benefits to SARS' senior managers, or any connected persons in relation to the aforementioned persons (in these Terms of References, the term "connected persons" means a "connected person" as defined in section 1 of the Income Tax Act, 1962).

1.3. Whether the tax administrative processes to determine or detect compliance or non-compliance of taxpayers with regards to the obligation to submit tax returns, declare taxable income and settle tax liabilities or the tax administrative processes to issue tax assessments, determine taxable income, enter into settlements, reopen assessments and collect revenue resulted in any non-standard treatment of any persons referred to in:

1.3.1. section 8(1)(e)(i) of the Income Tax Act,1962;

1.3.2. section 18(3) of the South African Revenue Service Act,1997; or

1.3.3. any connected persons to the aforementioned persons.

1.4. Whether the process and practices to determine and enforce compliance by all taxpayers in respect of goods indicated in Part 2A of Schedule 1 of the Customs and Excise Act, 1964 resulted in intentional non-enforcement of laws in respect of any taxpayers that resulted in loss of revenue to the State, including the veracity of reports in the public domain of collusion between SARS officials and industry leaders in illicit tobacco trade.

1.5. Whether SARS neglected to comply with applicable legislation and internal policies regarding any appointment, employee grievance, disciplinary process, performance bonus, termination of services and any changes made to the functions performed in respect of senior SARS employees.

1.6. With regard to the reports of the number of senior or experienced SARS employees that have left the employ of SARS since 2014, to inquire into the reasons why they left, whether any employees were coerced in any manner into resigning; whether any severance benefits were paid to those employees; whether there was any obligation to inform the Minister of Finance of these resignations and severance benefits; and if such an obligation existed whether that obligation was discharged.

1.7. Whether SARS followed due and proper process in the appointment of key members of SARS staff, including members of EXCO.

1.8. Whether SARS acted responsibly in regard to its obligations to account to the Executive, Minister of Finance and the Standing Committee on Finance within the relevant areas;

1.9. Whether SARS, in the discharge of its obligations to collect revenue utilised the services of debt collection, legal, audit or forensic firms rationally, reasonably and prudently and in accordance with its mandate and objectives.

1.10. Whether any SARS official, in utilising the services of any debt collection, legal, audit or forensic firm influenced or attempted to influence the outcome of the services rendered or the outcome of any report following the services so rendered.

1.11. Whether the post-2014 Large Business Centre function review lead to inefficiencies and ineffectiveness with specific reference to enforcement of compliance with legislation giving effect to the international efforts of curbing base erosion and profit shifting.

1.12. Whether the change in the operating model of SARS post 2014 contributed to inefficiencies and ineffectiveness with particular reference to the revenue shortfall in 2016/17 and 2017/18.

1.13. Whether, having regard to any firm of consultants advising on the new operating model, an obligation existed on the consultant(s) to demonstrate improvements in efficiencies or cost saving or revenue collection or any other similar cost/benefit obligation as may be set out in the terms of reference and / or contractual obligations and, if so, whether this was proven.

1.14. Whether the current governance and operating models of SARS is the most effective and efficient model and, if not, make recommendations as to the most suitable governance and operational models for SARS for the future;

1.15. Whether sections 49 to 57 of the Public Finance Management Act, 1999, were complied with, in particular:

1.15.1. actions envisaged in section 51(1)(e) and (2), in relation to acts by senior SARS employees that may have undermined internal control systems of the SARS;

1.15.2. implementing the relevant recommendations and findings of the Auditor-General; and

1.15.3. implementing and enforcing procedures for the disclosure of financial interests described in internal policies of SARS as they relate to SARS employees that report to the Commissioner.

1.16. Whether any processes to award tenders, or awarded tenders resulted in any undue benefit being received by any SARS employee or any connected person to the aforementioned employee or any person or entity that is not part of the tender award.

1.17. Whether any legal proceedings or complaints instituted by SARS against other state institutions(for example the Auditor-General), the media or any other person for reasons that do not relate to their tax affairs were instituted for reasons that are rational and in the best interest of SARS;

1.18. Whether any media statement issued by SARS, or any similar statement or comment issued by any SARS official, whether in his or her official capacity or not, during the period September 2014 until March 2018, brought SARS into disrepute and / or contradicted the official position of the South African Government.

2. The Commission must in its enquiry for the purpose of its recommendations consider the period 1 April 2014 to 31 March 2018.

3. The Commission must submit interim reports in accordance with the following table:

Interim report	30 September 2018
Final report	30 November 2018

4. The Commission may investigate any other SARS revenue administration, process or governance matter the Commission considers necessary but those other investigations may not cause any delay in the submission of the reports on the applicable dates referred to in paragraph 3.

5. The Commission may request the advice or input of:
   5.1. The South African Revenue Service
   5.2. the Davis Tax Committee;
   5.3. the Office of the Tax Ombud;
   5.4. the Financial Intelligence Centre;
   5.5. the South African Reserve Bank;

5.6. the National Treasury;

5.7. any other person or organisation that is able to assist the Commission, including taxpayers or professional bodies involved with tax affairs of clients.

6. The Commission must take into account in its recommendations the protection of the State's current and future revenue; the characteristics of a good tax system, namely equity, efficiency, neutrality, certainty, transparency and buoyancy of the tax system; trends in taxpayer compliance and the cost of compliance; and any recommendation by the Davis Tax Committee and tax policy framework determined by the National Treasury.

7 Regulations must be made in terms of the Commissions Act, 1947 and must apply to the Commission in order to enable the Commission to conduct its work meaningfully and effectively and to facilitate the gathering of evidence by conferring on the Commission powers as are necessary, including the power to enter and search premises, secure the attendance of witnesses and compel the production of documents and any other required information.

PROKLAMASIE NO. 17 VAN 2018

deur die

President van die Republiek van Suid-Afrika

KOMMISSIE VAN ONDERSOEK NA BELASTING ADMINISTRASIE EN BESTUUR DEUR DIE SUID-AFRIKAANSE INKOMSTEDIENS

Ingevolge artikel 84(2)*(f)* van die Grondwet van die Republiek van Suid-Afrika, 1996, stel ek hierby 'n Kommissie van Ondersoek na belasting administrasie en bestuur deur die Suid-Afrikaans Inkomstediens (SAID) aan, met die opdrag soos hierby aangeheg en stel ek hierby voormalige regter van die Hoogste Hof van Appél wat van aktiewe diens ontslaan is, Sy Edele Regter Robert Nugent as Kommissaris aan, en wie bygestaan word deur Meneer Michael Katz, Advokaat Mabongi Masilo en Meneer Vuyo Dominic Kahla.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te ..... op hierdie .... dag van Tweeduisend-en-Agtien.

President

Op las van die President-in-Kabinet

Minister van die Kabinet

BYLAE

OPDRAG VAN DIE KOMMISSIE VAN ONDERSOEK NA BELASTING ADMINISTRASIE EN BESTUUR DEUR DIE SUID-AFRIKAANSE INKOMSTEDIENS

NADEMAAL belasting 'n deurslaggewendebasis vorm vir 'n demokratiese regering, opgelê met die doel om die kostitusionele konstitusionele verpligtinge van die Regering te befonds, met inbegrip van die voorsiening van openbare dienste vir almal;

EN NADEMAAL die aansienlike inkomste tekort in twee opeenvolgende jare in 2016/17 en (beraamvir) 2017/18 uitgewysis as deurslaggewende fiskale risikos en 'n faktor in Suid-Afrika se kredietwaardigheid;

EN NADEMAAL opondhoudin BTW en ander terugbetalings deel vorm van 'n stelselmatige beleid ten einde inkomste teikens te haal, met inagneming van die bevindings van die Kantoor van die Belasting Ombud;

EN NADEMAALdie publiek vertroue moet hê dat die Suid-Afrikaanse Inkomstediens (SAID) bestuur word met die hoogste standaard van etiek, integriteit en doeltreffendheid;

EN NADEMAALsekere gebruike in die belastingstelsel belastingpligtesse moraal en vertroue ondergrawe het;

EN NADEMAAL administratiewe bepalings met betrekking totbelastinginvordering deursigtig moet wees, en billik , sonder vrees of vooroordel toegepas word ;

EN NADEMAAL berigte in die openbare domein, wat moontlikdie moraal van belastingpligtiges kan ondergrawe, beoordeelmoet word ten einde die geloofwaardigheid daarvan te bepaal en moontlike regstellende maatreëls ingestel moet word ten einde die moraal en vertroue van belastingpligtiges te handhaaf;

EN NADEMAAL agteruitgang in belastinginvordering, deursigtigheid van, en billikheid in belastingadministrasie 'n bedreiging inhou vir fiskale handhaafbaarheid, dienslewering aan die publiek en die voortgesette versterking van ons demokratiese vordering,

DERHALWE word 'n Kommissie van Ondersoek (die Kommissie) hierby ingevolge artikel 84(2)(f) van die Grondwet van die Republiek van Suid-Afrika, 1996, aangestel.

1. Die Kommissie moet ondersoek instel na, bevindings maak, verslag doen en aanbevelings maak, oor die volgende:

1.1 Die toereikendheid en regsgeldigheid van stappe wat SAID geneem het of versuim het om te neem -

1.1.1 in die lig van inkomste tekorte, met betrekking tot die begrotings wat op 24 Februarie 2016 en 22 Februarie 2017 aangekondig was, om insameling van inkomste te verbeter, met inbegrip van stappe om die tydstip van belastingterugbetalings te verander;

1.1.2 in die bestuur van belasting- en doeane skikkingsreëlings, om te verseker dat die skikkingsproses nie onder verdenking was of selektief toegepas was nie, met inagneming van die begunstiging van (of diskriminasie teen) –

1.1.2.1 'n binnelandse-vooraanstaande-invloedryke-persoon (soos omskryf in artikel 1 van die Wet op Finansiële Intelligensiesentrum, 2001);

1.1.2.2 'n onmiddellike familielid (soos beoog in artikel 21H(2) van die Wet op Finansiële Intelligensiesentrum, 2001) van 'n binnelandse-vooraanstaande-invloedryke-persoon; en

1.1.2.3 bekende vertroude deelgenote van 'n binnelandse-vooraanstaande-invloedryke-persoon,

(hierna "relevante persone" genoem);

1.1.3 in die bestuur van die ouditsaak keuringsproses, ten einde te verseker dat die keuringsproses nie onder verdenking is of nie selektief toegepas is nie, met inagneming van die begunstiging van (of diskriminasie teen) relevante persone;

1.1.4 in die bestuur van of deelname in, ondersoeke na enige wanpraktyke of bewerings van wanpraktyke, hetsy SAID se inligting doelbewus onder verdenking geplaas wasdeur die weglating of weerhouding van inligting dat die SAID se bestuur bewus was dat dit krities of noodsaaklik was om 'n billike en deursigtige ondersoek, te verseker;

1.1.5 om te verseker dat strafregtelikeoortredings nie verdoesel of geïgnoreer is onder die vaandel van belastingbetalervertroulikheid nie;

1.1.6 om te verseker dat die Wet op die Voorkoming en Bestryding van Korrupte Bedrywighede, 2004, die Wet op Finansiële Intelligensiesentrum, 2001

(FICA), die Wet op die Suid-Afrikaanse Inkomstediens, 1997, die Doeane- en Aksynswet, 1964, die Wet op Belastingadministrasie, 2011 en ander toepaslike wetgewing ten volle nagekom was met betrekking tot inligting wat deur die Finansiële Intelligensiesentrum verskaf was of aan die publiek beskikbaar gestel was;

1.1.7 om te verseker dat alle wesenlike aangeleenthede wat die geloofwaardigheid van SAID raak aan die Minister van Finansies en/of aan die Parlement gerapporteer is; en

1.1.8 om te verseker dat diensbonusse aan SAID werknemers in die senior bestuurskader van SAID, soos beoog in artikel 18(3) van die Wet op die Suid-Afrikaanse Inkomstediens, 1997, behoorlik gemagtig was, veral in die samehang van groeiende inkomstetekorte en die behoefte aan fiskale omsigtigheid.

1.2 Die invloed van institusionele faktore op die uitoefening van SAID se pligte, met spesifieke verwysing na die gehalte van besluitnemings in ouditkeuring, tegniese kapasiteit in ouditering, tegniese vermoeby die toepassing van belasting en doeane, tegniese kapasiteit in oordragprys vasstelling en ongeoorloofdekapitaalstroming , oorsig oor mynrehabilitasie trusts of maatskappye, terugbetalings, tegniese kapasiteit in risiko skatting en inspeksies, met inbegrip van –

1.2.1 behoorlike oorweging van die faktore wat in in ag geneem moet word in enige besluit, goedkeuring of diskresie wat ingevolge die Wet op Belastingadministrasie, 2011 en die Wette wat in Bylae 1 van die Wet op die Suid-Afrikaanse Inkomstediens, 1997 genoem word, uitgeoefen word;

1.2.2 of wesenlikeafwykings plaasgevind het in die praktyk en protokols wat verband hou met hierdie areas;

1.2.3 of enige misbruik van sodanige besluitnemingsbevoegdhede plaasgevind het en, indien wel, of sodanige misbruik gelei het tot onbehoorlike voordele aan senior bestuurders van SAID of aan enige verbonde persone ten opsigte van die voormelde persone, (in hierdie Opdrag, beteken "verbonde persone" 'n "verbonde persoon" soos omskryf in artikel 1 van die Inkomstebelastingwet, 1962).

1.3 Of die belasting administratiewe prosesse wat nakoming of nie-nakoming deur belastingbetalers bepaal of vasstel met betrekking tot die verpligting om belastingopgawes in te dien, om belasbare inkomste te verklaar en om belastingverpligtinge te vereffen of die belasting administratiewe prosesse om belastingaanslae uit te reik, om belasbare inkomste te bepaal, om skikkings aan te gaan, om aanslae te heropen en om inkomste in te vorder, gelei het tot enige nie-standaard behandeling van persone soos verwys in -

1.3.1 artikel 8(1)(e)(i) van die Inkomstebelastingwet, 1962;

1.3.2 artikel 18(3) van die Wet op die Suid-Afrikaanse Inkomstediens, 1997; of

1.3.3 enige verbonde persone aan die voormelde persone.

1.4 Of die proses en praktyke om nakoming deur alle belastingbetalers ten opsigte van goedere aangedui in Deel 2A van Bylae 1 van die Doeane en Aksynswet, 1964, vas te stel en toe te pas, gelei het tot die opsetlike nie-toepassing van wette ten opsigte van enige belastingpligtiges, wat verlies aan inkomste vir die Staat tot gevolg gehad het, met inbegrip van die geloofwaardigheid van berigte in die openbare domein betreffende samespanning tussen SAID beamptes en industrieleiers in die onwettige tabakhandel.

1.5 Of die SAID versuim het om te voldoen aan toepaslike wetgewing en interne beleid rakende enige aanstelling, werknemer grief, dissiplinêre proses, diensbonus, beëindiging van dienste en enige veranderinge aan die funksies verrig ten opsigte van senior SAID werknemers.

1.6 Met betrekking tot die berigte oor die aantal senior of ervare SAID werknemers wat die diens van die SAID sedert 2014 verlaat het, om ondersoek in te stel oor die redes waarom hulle gegaan het, of enige werknemers op enige manier forseeris om te bedank; of enige skeidingsvoordele aan daardie werknemers betaal is; of daar enige verpligting was om die Minister van Finansies oor hierdie bedankings en skeidingsvoordele in te lig; en indien sodanige verpligting bestaan het, of daardie verpligting nagekom is.

1.7 Of die SAID 'n gepaste en behoorlike proses in die aanstelling van sleutelpersoneellede in die SAID, met inbegrip van lede van die Uitvoerende Komitee, gevolg het.

1.8 Of die SAID verantwoordelik opgetree het ten opsigte van die verpligting daarvan om binne die toepaslike areas aan die Uitvoerende Gesag, die Minister van Finansies en die Staande Komitee oor Finansies, verslag te doen;

1.9 Of die SAID in die nakoming van die verpligting daarvan om inkomste in te vorder, die dienste van skuldinvordering-, regs-, oudit- of forensiese firmas rasioneel, redelik en omsigtig en ooreenkomstig sy mandaat en oogmerke, gebruik het.

1.10 Of enige SAID beampte, in die gebruik van die dienste van enige skuldinvordering-, regs-, oudit- of forensiese firma, die uitkoms van die dienste gelewer, of die uitkoms van enige verslag voortspruitend uit die dienste sodanig gelewer, beïnvloed het of gepoog het om dit te beïnvloed.

1.11 Of die hersiening van die na-2014 Groot Sake Sentrum se funksies gelei het tot ondoeltreffendhede en oneffektiwiteit met spesifieke verwysing na die afdwinging van die nakoming van wetgewing wat uitvoering gee aan internasionale pogings om basis erosie en winsverskuiwing aan bande te lê.

1.12 Of die verandering aan die bedryfsmodel van die SAID na 2014 bygedra het tot ondoeltreffendhede en oneffektiwiteit met besondere verwysing na die inkomste tekort in 2016/2017 en 2017/2018.

1.13 Of, ten aansien van enige konsultantefirma wat advies rakende die nuwe bedryfsmodel gegee het, daar 'n plig op die konsultante gerus het om bewys te lewer van verbeterings in doeltreffendheid of kostebesparing of die invordering van inkomste of enige ander soortgelyke plig ten opsigte

van koste/voordeel soos in die opdrag en/of kontraktuele verpligtinge uiteengesit mag wees en, indien wel, of bewys daarvan gelewer is.

1.14 Of die huidige bestuurs- en bedryfsmodelle van die SAID die mees effektiewe en doelmatige modelle is, en indien nie, aanbevelings te maak rakende die mees gepaste bestuurs- en bedryfsmodelle vir die SAID vir die toekoms.

1.15 Of artikels 49 tot 57 van die Wet op Openbare Finansiële Bestuur, 1999, nagekom is, in die besonder:

1.15.1 optrede soos beoog in artikel 51(1)(e) en (2), met betrekking tot handelinge deur senior SAID werknemers wat interne beheerstelsels van die SAID kon ondergrawe;

1.15.2 uitvoering van die tersaaklike aanbevelings en bevindinge van die Ouditeur-Generaal; en

1.15.3 uitvoering en toepassing van prosedures vir die openbaarmaking van finansiële belange soos omskryf in interne beleid van die SAID ten aansien van SAID werknemers wat verslag doen aan die Kommissaris.

1.16 Of enige prosesse om tenders toe te ken, of toegekende tenders gelei het tot die ontvangs van enige onbehoorlike voordeel deur enige SAID werknemer of enige verbonde persoon aan die voormelde werknemer of enige persoon of entiteit wat nie deel is van die tendertoekenning nie.

1.17 Of enige geregtelike stappe of klagtes deur die SAID ingestel of gelê teen ander staatsinstellings (byvoorbeeld die Ouditeur-Generaal), die persof enige ander persoon, vir redes wat nie verband hou met hulle belastingaangeleenthede nie, ingestel of gelê is vir redes wat rasioneel en in die beste belang van die SAID is.

1.18 Of enige persverklaring deur die SAID uitgereik, of enige ander soortgelyke verklaring of kommentaar deur enige SAID beampte

uitgereik, hetsy in sy of haar amptelike hoedanigheid of nie, gedurende die tydperk September 2014 tot Maart 2018, die SAID in oneer gebring het en / of 'n weerspreking was van die Suid-Afrikaanse Regering se amptelike posisie.

2. Die Kommissie moet in sy ondersoek die tydperk 1 April 2014 tot 31 Maart 2018, vir doeleindes van sy aanbevelings, oorweeg.

3. Die Kommissie moet tussentydse verslae in ooreenstemming met die volgende tabel voorlê:

Tussentydse verslag	30 September 2018
Finale verslag	30 November 2018

4. Die Kommissie kan enige ander inkomste administrasie, proses of bestuursaangeleentheid van die SAID wat die Kommissie nodig ag, ondersoek, maar daardie ander ondersoeke mag nie enige vertraging veroorsaak in die voorlegging van die verslae op die toepaslike datums in paragraaf 3 genoem nie.

5. Die Kommissie kan die advies of bydrae van:
   5.1 Die Suid-Afrikaanse Inkomstediens;
   5.2 die Davis Belastingkomitee;
   5.3 die Kantoor van die Belasting Ombud;
   5.4 die Finansiële Intelligensiesentrum;
   5.5 die Suid-Afrikaanse Reserwebank;
   5.6 die Nasionale Tesourie; en
   5.7 enige ander persoon of organisasie wat in staat is om die Kommissie by te staan, insluitende belastingbetalers of professionele liggame wat met belastingaangeleenthede van kliënte gemoeid is,

   versoek.

6. Die Kommissie moet in sy aanbevelings, die beskerming van die Staat se huidige en toekomstige inkomste; die eienskappe van 'n goeie

belastingstelsel, naamlik reverdigheid, doeltreffendheid, neutraliteit, sekerheid, deursigtigheid en veerkragtigheid van die belastingstelsel; neigings in belastingbetalers se nakoming en die koste van nakoming; en enige aanbeveling deur die Davis Belastingkomitee en die belastingbeleidsraamwerk bepaal deur die Nasionale Tesourie, in ag neem.

7. Regulasies moet ingevolge die Kommissiewet, 1947, gemaak word wat op die Kommissie van toepassing moet wees ten einde die Kommissie in staat te stel om sy werk betekenisvol en effektief te doen en die insameling van bewyse te vergemaklik, deur aan die Kommissie die nodige bevoegdhede te verleen, insluitend die bevoegdheid om persele binne te gaan en te deursoek, die aanwesigheid van getuies te verseker en die voorlegging van dokumente en enige ander vereiste inligting af te dwing.