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**DISTANCE ABOVE WHICH A PERSON MAY DECLINE TO ATTEND AN
INTERVIEW IN TERMS OF SECTION 47(4) OF THE TAX ADMINISTRATION ACT,
2011 (ACT NO. 28 OF 2011)**

In terms of section 47(4) of the Tax Administration Act, 2011, I, George Ngakane Virgil Magashula, Commissioner for the South African Revenue Service, hereby prescribe that a person, other than a person described in section 211(3)(a), (b) and (c) of the Act, may decline to attend an interview if the person is required to travel more than 200 kilometres between the place designated in the notice and the usual place of business or residence of the person and back. In the case of a person described in section 211(3)(a), (b) and (c) of the Act, the distance is 2500 kilometres.



G N V MAGASHULA

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE