


**SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS****No. R. 93****14 February 2014****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.

**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).