



**NATIONAL TREASURY
REPUBLIC OF SOUTH AFRICA**

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**TO ALL: ACCOUNTING OFFICERS: NATIONAL DEPARTMENTS
HEADS: PROVINCIAL TREASURIES**

**Supply Chain Management Office
Practice Note Number SCM 1 of 2004**

***TAX CLEARANCE CERTIFICATE: CONTACT DETAILS OF SOUTH AFRICAN REVENUE SERVICE
(SARS) OFFICIAL DEALING WITH TAX CLEARANCE CERTIFICATE***

This practice note is applicable to all national and provincial departments, constitutional institutions and public entities as defined in schedule 3A and 3C of the PFMA. All Accounting Officers of national departments and Heads of Provincial Treasuries are required to disseminate the contents of this practice note to all departments, constitutional institutions and public entities that fall under their jurisdiction.

It is Government's policy not to enter into business arrangements with any supplier whose tax obligation are not in order, or who has not made arrangements with SARS to meet any outstanding obligations.

SARS will, on request, issue tax clearance certificates (valid for 6 months) to potential suppliers. SARS has ruled that only original certificates should be accepted and that copies of acceptance of bids together with copies of the original tax clearance certificate supplied by the contractor be forwarded to them for control purposes at the following address:

The Commissioner
South African Revenue Services
Private Bag X923
PRETORIA
0001
For attention: Cecilia Makgeledisa

Tel: (012) 422 4444
Fax: (012) 422 6843
E mail: cmakgeledisa@sars.gov.za

The contents of this circular must be brought to the attention of all supply chain management practitioners.

Jan. Breitenbach
JAN BREYTENBACH
CHIEF DIRECTOR: NORMS AND STANDARDS
DATE: 2004/02/04

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