



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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**TO ALL: ACCOUNTING OFFICERS OF DEPARTMENTS AND  
CONSTITUTIONAL INSTITUTIONS**

**: ACCOUNTING AUTHORITIES OF SCHEDULE 2 AND 3 PUBLIC  
ENTITIES**

**: HEAD OFFICIALS OF PROVINCIAL TREASURIES**

## **NATIONAL TREASURY INSTRUCTION NO. 3A OF 2014/15**

### **CLARIFICATION REGARDING IMPLEMENTATION OF TAX COMPLIANCE STATUS INSTRUCTION**

#### **1. PURPOSE**

The purpose of this Treasury Instruction is to address certain matters to the implementation of National Treasury Instruction No. 3 of 2014/2015 dated 15 July 2014 ("the Instruction No. 3 of 2014/2015") issued in terms of section 76(4) of the Public Finance Management Act, 1999 ("the PFMA").

#### **2. BACKGROUND**

On 15 July 2014, the National Treasury issued an instruction on tax compliance measure for persons conducting business with the state, where institutions are no longer required to obtain a hardcopy of an original and valid tax clearance certificate but check the tax compliance status of bidders through an electronic Tax Compliance Status (TCS) system.

#### **3. STATUS**

Accounting officers and accounting authorities are advised that National Treasury and South African Revenue Services are currently evaluating the implications of the Instruction No. 3 of 2014/2015. Therefore, the implementation date of that Instruction is deferred and further instructions on its applicability and implementation date will be issued at a later date.

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## Postponing implementation of Tax Compliance Status instruction

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### 4. APPLICABILITY

This Instruction applies to all departments, constitutional institutions and public entities listed in Schedules 2 and 3 to the PFMA.

### 5. DISSEMINATION OF INFORMATION CONTAINED IN THIS INSTRUCTION

- 5.1 Heads of provincial treasuries are requested to bring the contents of this Instruction to the attention of accounting officers and supply chain management officials of their respective provincial departments;
- 5.2 Accounting officers of national and provincial departments are requested to bring the contents of this Instruction to the attention of accounting authorities and the supply chain management officials of Schedule 3A and 3C public entities reporting to their respective executive authorities; and
- 5.3 Accounting authorities of Schedule 2, 3B and 3D public entities are requested to bring the contents of this Instruction to the attention of the supply chain management officials of their public entities.

### 6. NOTIFICATION TO THE AUDITOR-GENERAL

A copy of this Instruction will be forwarded to the Auditor-General for notification.

### 7. AUTHORITY FOR THIS INSTRUCTION

This Instruction is issued in terms of section 76(4) of the PFMA.



**MICHAEL SASS**  
**ACCOUNTANT-GENERAL**  
**DATE: 31 October 2014**

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