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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

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SOUTH AFRICAN REVENUE SERVICE

NO. 487

04 MAY 2020

ESSENTIAL FINANCIAL SERVICES

**DIRECTION BY THE MINISTER OF FINANCE IN TERMS OF THE REGULATIONS ISSUED BY THE MINISTER OF COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS IN TERMS OF SECTION 27(2) OF THE DISASTER MANAGEMENT ACT, 2002 (ACT NO. 57 OF 2002)**

I, Tito Titus Mboweni, Minister of Finance, have determined, under Regulation 4(10) and Item 2 of Part H of Table 1 Alert Level 4 to the Regulations issued by the Minister of Cooperative Governance and Traditional Affairs on 29 April 2020 in Government Gazette 43258 in terms of section 27(2) of the Disaster Management Act, 2002 (Act No. 57 of 2002), that essential financial services include services required to comply with an obligation imposed by or to exercise a right afforded in terms of a tax Act, as defined in the Tax Administration Act, 2011 (Act No. 28 of 2011) or the Customs and Excise Act, 1964 (Act No. 91 of 1964), whether provided by an external service provider or directly by a taxpayer, trader or an employee of a taxpayer or trader in respect of the taxpayer or trader's affairs.



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**T T MBOWENI**  
**MINISTER OF FINANCE**