
AFFIDAVIT

I, the undersigned

Gobizizwe Noel Makhanya

State under oath in English:

1.

I am an adult male, age 48 years, identity number 691220 5369 085 I am employed by South African Revenue Services (SARS) as Senior Manager: Debt Management, Post Final demand based at [REDACTED], My contact details are, [REDACTED].

2.

I was employed at SARS from 01 May 1995 as a VAT Auditor. I got promoted around 1998 to become a Audit Manager. During 1999 I became actively involved in the union activities and I was elected a fulltime shop steward and served as Chief Negotiator until end July 2004. I was then appointed as a Collections Manager from 01 August 2004 until January 2005. In February 2005 I was seconded to Free State & Northern Cape Region as an acting Enforcement Centre Manager, this was as a result of Siyakha implementation which was part of transforming SARS.

3.

In October 2005 I was appointed as an Enforcement Centre Manager (ECM) in Free State and Northern Cape Region. I only served in Free State and Northern Cape until 17 February 2006, and then moved back to KZN in the same role. The ECM was responsible for all activities involving enforcement i.e. Audit, Outstanding Returns, Debt Management, Estates and Criminal Investigations. Around 2009 a new operating model was introduced of which it took some of the activities to be

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stand-alone i.e. outstanding returns and Estates were moved out, followed by Audit and Criminal investigations in the following year. My role of ECM changed to Senior Manager Debt & Accounts in 2010. Around February 2012 I was appointed to only manage debt but they added Eastern Cape to my responsibilities which then the role was reporting to Debt Executive. In 2015/16 we were advised that there was another operating model and we had to reapply for our roles.

4.

I was successfully appointed to the current role which is Senior Manager: Debt Post Final demand. The debt was functioning well; I never understood the rational of intention to split debt management processes into pre and post final demand. We were not properly informed from the Regions the only assumption is that Group Executive would have been informed of rational behind the intention to split pre and post final demand. I would like to state that the intention to pursue the splitting of pre and post final demand never materialised.

5.

The outsourcing of debt in SARS is not a new thing, it has been done so many times, unfortunately at my level I have never been privy to the success or failure of it. I am therefore not in position to comment on this.

6.

Around October 2016 I was seconded to Anti-Corruption and Security (ACAS) unit to work specifically on Tobacco cases. This was as a result of whistle-blower who was alleging that all Law Enforcement was infiltrated by British and American Tobacco South Africa (BATSA). My task was to establish to what extent were SARS officials involved. My team consist of five (5) members who were going through all the necessary documents to establish these allegations. The Tobacco team were successful to have one criminal conviction, subsequently there were employees in SARS who were internally charged and appeared at disciplinary hearing. Towards the end of March 2017 I was appointed to act as an Executive in ACAS which is now

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known as Fraud Investigations. The standard operating procedures (SOP) were outdated and they (Fraud Investigations Management) were not holding performance meetings on regular basis. I had to deal with the culture of entitlement and supremacy; unfortunately they were law to themselves. I also ensured that the team work together and brought stability, moreover the significant vacancies were filled.

7.

The split between pre-final and post final demand had no effect on the staff on the ground. The new operating model had an impact at the higher level i.e. Executives, Group Executives, Chief operating officers. I would like to state that the morale of the staff in my Region is very good.

8.

I can state that as far as I was previously a full time shop steward in SARS, I was never approached or informed by any SARS employee who was aggrieved or feel side-lined by the new SARS Operating Model.

9.

I know and understand the contents of the above statement.

I have no objection in taking the prescribed oath.

I consider the prescribed oath to be binding on my conscience.



Gobizizwe Noel Makhanya

I certify that the above statement was obtained by me and that the deponent has acknowledged that he knows and understands the contents thereof. This statement was sworn to before me and the deponent's signature was placed thereon in my presence at SARS Albany House in Durban on the 07th of September 2018 at 09:30am.



COMMISSIONER OF OATHS

Full Name : Andries Nthole
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