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1. Introduction

The Occupational Qualification: Tax Professional is registered on the National Qualifications Framework (NQF) at Level 8. The qualification was registered through the Quality Council for Trades and Occupations (QCTO) and the South African Institute of Tax Professionals (SAIT) has been appointed by the QCTO as the Assessment Quality Partner (AQP) for the qualification. That means that SAIT is responsible for the quality assurance of the qualification.

2. Curriculum Overview

The qualification consists of three components, namely Knowledge, Practical Skills and Workplace Experience. The NQF levels of the modules in the different curriculum components vary from NQF Level 6 to Level 8. This allows for staggering the curriculum content so that candidates can develop from NQF Level 6 (entry level) to NQF Level 8 (exit level).

The **Knowledge Component** is completed through studies at an accredited tertiary institution. Tertiary institutions will consider qualifications that the learner obtained through prior studies and provide exemption for appropriate courses.

The **Practical Skills Component** can be obtained through short courses offered by accredited institutions or through the training academies of approved employers.

The **Workplace Experience Component** is obtained in the workplace with an approved employer under the guidance of a training supervisor. The workplace experience requires a training record to be completed, supported by a portfolio of evidence. Both the training record and the portfolio of evidence are assessed by a registered assessor. The Workplace Experience Component provides for the training of Tax Professionals working in private practice as well as those employed in the public revenue service.

3. International Benchmarking

The specialised nature of the tax function has led to the establishment of specialised professional bodies in several countries. These professional bodies have, in turn, established an international association of professional bodies, the International Tax Directors’ Forum. South Africa is represented on this Forum by the South African Institute of Tax Professionals (SAIT).

In 2011 the Tax Directors’ Forum undertook a comparison of learning pathways and learning programmes in different countries that lead to professional status. The study was co-ordinated by The Chamber of Tax Advisers of the Czech Republic. The comparison included South Africa, Australia, the Czech Republic, Ireland, the United Kingdom and Canada.

This study provided insight into international best practice and was used as international benchmark in the development of this qualification.
The inclusion of a Knowledge- and a Practical Skills Component in the qualification follows international trends and the content of these two components broadly conforms to international standards of education for Tax Professionals. The Workplace Component of the qualification is unique to the South African qualification. Another unique feature of the qualification is that it provides for the training of Tax Professionals working in private practice as well as those employed in the public revenue service. The international trend is to separate the training of these two groups.

4. Recognition of Prior Learning

Learners, from non-accredited programmes and individuals already in practice are given the opportunity to enter into and progress in the learning programme leading to the qualification. SAIT, as the AQP administers the Knowledge Competency Assessment and Practical Skills Competency Assessment. Learners who pass these two assessments are deemed competent in the Knowledge and Practical Skills components of the qualification. Learners who want to receive recognition for their workplace experience should apply to SAIT for the recognition of prior learning (RPL). A portfolio of evidence has to be submitted in the prescribed format.

If all three components have been completed successfully, application to write the National Qualifying Competency Assessment can be made to SAIT. If the required pass mark is achieved in the examination, the qualification of Tax Professional will be awarded by the QCTO.
5. **The Tax Professional Qualification Curriculum**

The curriculum consists of the following modules:

<table>
<thead>
<tr>
<th>5.1 Knowledge Component</th>
<th>NQF Level</th>
<th>Credits</th>
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<tbody>
<tr>
<td><strong>Title</strong></td>
<td></td>
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<tr>
<td>1 (CESM: Taxation) The Principles of Tax Administration</td>
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<td>2 (CESM: Commercial Financing Law) Principles of Commercial Law &amp; Business Enterprises</td>
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<td>3 (CESM: Accounting and Finance) Analysis &amp; Interpretation of Financial Statements</td>
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<td>4 (CESM: Taxation) General Tax Principles</td>
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<td>5 (CESM: Taxation) Personal Income Tax, Farming Enterprises, Partnerships and Trusts</td>
<td>8</td>
<td>10</td>
</tr>
<tr>
<td>6 (CESM: Taxation) Corporate Income Tax</td>
<td>8</td>
<td>12</td>
</tr>
<tr>
<td>7 (CESM: Taxation) Employment Related Tax Consequences</td>
<td>7</td>
<td>5</td>
</tr>
<tr>
<td>8 (CESM: Taxation) Other Taxes: Customs and Excise Duty, Donations Tax, Property Taxes and Securities Transfer Tax</td>
<td>7</td>
<td>6</td>
</tr>
<tr>
<td>9 (CESM: Tax Law) Value Added Tax</td>
<td>8</td>
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</tr>
<tr>
<td>10 (CESM: Administration of estates) Administration of Estates</td>
<td>8</td>
<td>8</td>
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<tr>
<td><strong>Total Knowledge Credits</strong></td>
<td></td>
<td><strong>98</strong></td>
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### 5.2 Practical Skills Component

<table>
<thead>
<tr>
<th>Title</th>
<th>NQF Level</th>
<th>Credits</th>
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<tbody>
<tr>
<td>1. Register Taxpayers, Calculate Tax Liabilities and Finalizing Income Tax, Payroll Tax and VAT Returns</td>
<td>8</td>
<td>30</td>
</tr>
<tr>
<td>2. Review / Audit Tax Balances</td>
<td>8</td>
<td>20</td>
</tr>
<tr>
<td>3. Mediate Tax Disputes</td>
<td>8</td>
<td>10</td>
</tr>
<tr>
<td>4. Write Tax Opinions and Reports</td>
<td>8</td>
<td>10</td>
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<tr>
<td>5. Demonstrate Ethics and Professional Conduct in a Tax Environment</td>
<td>8</td>
<td>10</td>
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<tr>
<td><strong>Total Practical Skills Credits</strong></td>
<td></td>
<td>98</td>
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### 5.3 Workplace Experience Component: Private Practice

<table>
<thead>
<tr>
<th>Title</th>
<th>NQF Level</th>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>1. Register Taxpayers and Finalise Income Tax, Payroll Tax and VAT Returns</td>
<td>7</td>
<td>78</td>
</tr>
<tr>
<td>2. Review Income Tax, Payroll Tax and VAT Returns</td>
<td>8</td>
<td>48</td>
</tr>
<tr>
<td>3. Complete ADR Form related to Income Tax, Payroll Taxes and VAT</td>
<td>8</td>
<td>48</td>
</tr>
<tr>
<td>4. Write Tax Opinions Related to Tax Disputes, Business Models and Investment and Estate Planning</td>
<td>7</td>
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OR
### 5.4 Workplace Experience Component: SARS

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<thead>
<tr>
<th>Title</th>
<th>NQF Level</th>
<th>Credits</th>
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<tr>
<td>Check Registered Taxpayers and Identify Potential Examinations / Audits</td>
<td>7</td>
<td>48</td>
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<tr>
<td>Examine or Audit Taxpayers’ Income Tax, Payroll Tax and VAT Returns</td>
<td>8</td>
<td>78</td>
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<tr>
<td>Formulates a Response to an ADR Form Related to Income Tax, Payroll Taxes and VAT</td>
<td>8</td>
<td>48</td>
</tr>
<tr>
<td>Write Tax Opinions Related to Tax Disputes, Business Models and Investment and Estate Planning</td>
<td>7</td>
<td>48</td>
</tr>
<tr>
<td><strong>Total Work Experience Credits</strong></td>
<td></td>
<td><strong>222</strong></td>
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<tr>
<td><strong>Total Qualification Credits</strong></td>
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<td><strong>400</strong></td>
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**Knowledge Credits:** 98 credits (25%)

**Practical Credits:** 80 credits (20%)

**Workplace Credits:** 222 credits (55%)
6. Curriculum Component Specifications

6.1 Knowledge Component Specifications

The Principles of Tax Administration

Topic
The constitutional framework in which tax law and revenue administration is embedded and function (2 credits)

Topic Element
- The Constitutional rights of taxpayers
- The implications of Constitutional provisions for tax law and tax administration

Assessment Criteria
Aspects of the South African Constitution that impact on people’s and organisations’ rights and obligations within the tax system and their impact on tax law and tax administration legislation are identified, explained and critically analysed

Topic
The tax system (2 credits)

Topic Element
- The South African tax system – an overview
- The mandate, role, responsibilities and organisational structure of the South African Revenue Service (SARS)
- The role and responsibilities of the Minister of Finance and the CSARS

Assessment Criteria
- The mandate, role and responsibilities of SARS are correctly explained
- The role and responsibilities of the Minister of Finance regarding the tax system are explained
- The different aspects of the tax system are identified and described and their interrelationships are explained
Topic
The tax administration processes (4 credits)

Topic Element
- Tax administration terminology
- General principles of tax administration

Assessment Criteria
The relevant tax administration processes are identified and explained

Topic
The principles of dispute resolution (1 credit)

Topic Element
- Principles of dispute resolution
- Alternative forms of dispute resolution

Assessment Criteria
The principles of dispute resolution are identified and explained

Topic
Legal principles that apply to taxation (1 credit)

Topic Element
- Secrecy
- Audi alteram partem rule
- Prescription
- Legal privilege

Assessment Criteria
The legal principles that apply to taxation are identified and explained
Topic
Ethics and professional conduct in the tax environment (2 credits)

Topic Element
- The principles of generally accepted ethical behaviour in the tax environment
- The different codes of conduct or prescriptions regarding ethical conduct in the tax environment
- Potential ethical dilemmas in the tax environment
- The distinction between tax avoidance and tax evasion
- Professional communication skills in a tax environment

Assessment Criteria
- The ethical principles applicable in a variety of tax scenarios are identified and explained
- The difference between tax avoidance and tax evasion is clearly explained and critically analysed
- The professional communication skills required in a tax environment are explained

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Principles of Commercial Law & Business Enterprises

Topic
The general principles of law of contract and the impact of the law of contract on taxation (4 credits)

Topic Element
- General principles underlying law of contract
- Impact of types of contracts / agreements on taxation e.g
  - Credit agreements
  - Lease agreements
  - Employment agreements
  - Service agreements

Assessment Criteria
- The impact of the different types of contracts / agreements on taxation are identified and explained
Topic
Business principles and the contribution of private enterprises to the economy (3 credits)
Topic Element
- Role players in the economy
- The principle of demand and supply
- Price formation in a market economy
- Macro-economic variables
- The impact of taxation on market participants

Assessment Criteria
- The various role players in the economy are identified, their roles and contributions to the economy and the role of taxation in the economy are explained
- The principles of supply and demand, price formation in a market economy, the interaction between macro-economic variable and the impact of taxation on market participants are explained

Topic
Different forms of business entities and the correct tax principles, legislation, regulations and processes relevant to each entity (3 credits)
Topic Element
- Business entities as defined by relevant legislation
- Legislation and regulations applicable to each business entity

Assessment Criteria
The different forms of business entities are identified, their particular characteristics are explained and the legislation that establishes and that regulates each entity is identified and explained with specific reference to taxation
Analysis & Interpretation of Financial Statements

Topic
The principles underlying financial statements (16 credits)

Topic Element
- Financial statements:
  - Sole Trader
  - Partnerships
  - Closed Corporations
  - Companies
- Statement of Cash Flow
- IFRS for SME’s
- Adjustments: From bookkeeping to final trial balance
- Ratios and industry norms and the analysis and interpretation of financial statements

Assessment Criteria
Financial reports (including financial statements, management accounts, and minutes of director / audit meetings etc.) are critically analysed and relevant ratios are interpreted, risks identified and appropriate course of action recommended

Topic
The role and impact of the accounting, audit and other financial reports on tax compliance (6 credits)

Topic Element
Financial statements and the tax implications and scenarios

Assessment Criteria
Financial statements are evaluated to establish reasonableness of assessed taxes
General Tax Principles

**Topic**
General income tax principles (5 credits)

**Topic Element**
Income tax legislation and case law relevant to the general principles underlying the taxability or deductibility of amounts

**Assessment Criteria**
The principles underlying the general inclusion and general deduction formulas in the income tax legislation are correctly identified, interpreted and critically analysed with reference to relevant case law

Personal Income Tax, Partnerships, Farming Enterprises and Trusts

**Topic**
Personal income tax, partnerships, farming enterprises and trusts (10 credits)

**Topic Element**
- Principles of and case law pertaining to the income tax and provisional tax of individuals (including retirement benefits), sole proprietorships, partnerships, trusts and farming enterprises (6 credits)
- Identifying and managing tax risks for the mentioned taxpayers (2 credits)
- Audits and disputes relating to the mentioned taxpayers (2 credits)
Assessment Criteria

- The tax consequences of different types of taxpayers are identified, described and critically analysed. The following types of taxpayers should be covered: salary earners, commission agents, sole proprietorships, partnerships, trusts and farming enterprises.
- The principles within the legislative framework governing tax audits are identified and described for the relevant taxpayers.
- The tax risks relevant to the specific taxpayers are identified and appropriate proposals for its managed are made.

Corporate Income Tax

Topic
Corporate income tax (12 credits)

Topic Element

- Identifying and managing tax risks in the corporate environment (2 credits)
- Income tax legislation and case law impacting on corporate entities (including provisional and dividends tax) (7 credits)
- Audits and disputes relating to corporate income tax (3 credits)

Assessment Criteria

- The legislation impacting the tax liabilities of companies and close corporations is identified, explained and critically analysed.
- The principles within the legislative framework governing corporate income tax audits are identified and described.
- The tax risks relevant to the corporate environment are identified and appropriate actions are proposed.

Employment Related Tax Consequences

Topic
Payroll taxes (5 credits)
**Topic Element**
- Tax legislation and regulations pertaining to payroll taxes including: (3 credits)
  - Obligations of the employer
  - PAYE
  - Fringe benefits (including structure of fringe benefits)
  - Independent contractors & personal service providers
  - Other employment-related taxes
  - Wording in contracts of employment
- Identifying and managing tax risks relating to employment related taxes (1 credit)
- The audit of employment related taxes (1 credit)

**Assessment Criteria**
- The legislative framework governing employment related tax consequences are explained
- The principles within the legislative framework governing PAYE audits are identified and described
- The tax risks relevant to employment related are identified and appropriate actions are proposed

**Other Taxes: Customs & Excise Duty, Donations Tax, Property Taxes and Securities Transfers Tax**

**Topic**
The principles underpinning customs and excise duty, donations tax, property taxes and securities transfer tax (6 credits)

**Topic Element**
- Legislation and regulations pertaining to customs and excise duty (2 credit)
- Legislation and regulations pertaining to donations tax (1 credits)
- Legislation and regulations pertaining to property taxes (including transfer duty and municipal taxes on property) (2 credits)
- Legislation and regulations pertaining to securities transfer tax (1 credit)

**Assessment Criteria**
The tax law and principles underpinning customs and excise duty, donations tax, property taxes and securities transfer tax liabilities are identified and described

**Value Added Tax**

**Topic**
Value added tax (8 credits)
### Topic Element
- The principles underpinning VAT (4 credit)
- Legislation, SARS practice and advance rulings pertaining to VAT (3 credits)
- Case law pertaining to VAT (1 credit)

### Assessment Criteria
- The principles, legislation, practice notes, advanced rulings and case law relevant to VAT could be described, interpreted and critically analysed
- The tax risks impacting the VAT liability of an enterprise are identified and appropriate actions are proposed
- The principles within the legislative framework governing VAT audits are identified and described

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### Administration of Estates

#### Topic
Administration of estates (8 credits)

#### Topic Element
- Procedure for the administration of an estate and the calculation of estate duty (including CGT implications) (3 credits)
- Preparing of liquidation and distribution accounts (3 credits)
- Intestate and testate succession, an overview of the law of trusts, the matrimonial property regime and estate planning (1 credit)
- Insolvent estates and the winding up process including rehabilitation (1 credit)

#### Assessment Criteria
- The legislation impacting deceased or insolvent estates, including capital gains tax and estate duty is identified and explained
- The procedures and processes relevant to the preparation of the liquidation and distribution accounts are described and the liquidation and distribution accounts are interpreted
6.2 Practical Skills Component Specifications

Register Taxpayers, Calculate Tax Liabilities and Finalising Income Tax, Payroll Tax and VAT Returns

The focus of the learning in this module is on providing the learner an opportunity, given a simulated entity profile and documents, to register taxpayers, calculate tax liabilities and finalise income tax, payroll tax and VAT returns

Practical Skill
Complete relevant registration process (2 credits)

Scope
- Define client/taxpayer’s unique profile
- Identify the tax entity and the timing when the tax registration should be effected
- Complete relevant forms on e-filing (simulated) or manually
- Follow up on registration status

Income tax, VAT & PAYE should be covered in detail

Assessment Criteria
Face documents required for the tax registration process are sourced, tax registration forms are correctly completed and problems regarding the registration process are rectified
Practical Skill
Calculate the tax liability (18 credits)

Scope
- Define client/taxpayer’s unique profile
- Apply tax legislation and case law impacting on the taxation of the specific tax entity
- Calculate the tax liability

Income tax for:
- Salaried individuals, self-employed individuals, personal service providers
- Partnerships
- Close corporations, private and public companies
- Trusts
- Farmers

VAT for:
- Sole proprietors
- Partnerships
- Close Corporations, private and public companies
- Public entities and municipalities
- Trusts
- Farmers

Payroll Taxes
At least one calculation of the following taxes should be covered:
- Customs and excise duty
- Diesel refunds
- Donations tax
- Dividends tax
- Estate duty
- Property taxes
- Provisional tax
- Security transfer tax

Assessment Criteria
- Relevant source documents were obtained
- Analysis and interpretation of financial statements / documents have identified financial discrepancy elements with tax law (case law) principles
- Relevant legislation was identified and related (referenced) in analysis and interpretation process
- Calculation of tax liability is based on tax and not financial principles

Practical Skill
Complete and submit a tax return (3 credits)

Scope
- Complete and submit return
- Keep working papers
- Assess tax return

Assessment Criteria
- Tax returns are completed using applicable submission protocols
- A distinction is made between working documents to be safeguarded and documents not required to keep
- Relevant framework was used for assessment and review of the tax return

Practical Skill
Draft liquidation and distribution accounts (7 credits)

Scope
- Draft liquidation and distribution accounts for simulated deceased and insolvent estates
- Maintain supporting evidence for the accounts
Assessment Criteria
Liquidation and distribution accounts are drafted according to the requirements of the relevant legislation

Review / Audit Tax Balances

The focus of the learning in this module is on providing the learner an opportunity to conduct an integrated simulated audit covering at least three tax types within each tax entity (if the tax type is relevant to the specific entity)
The following taxes should be covered:
- Customs and Excise Duty
- Donations Tax
- Dividends Tax
- Estate Duty
- Income Tax
- Payroll Tax
- Property Taxes
- Provisional Tax
- Security Transfer Tax and
- VAT

The following types of taxpayers should be included:
- Salaried individuals, self-employed individuals, personal service providers
- Trusts
- Close corporations, private and public companies
- Farmers
Partnerships

Practical Skill
Review tax balances (5 credits)

Scope
- Compare and reconcile the tax return and tax calculation to the assessment
- Identify any discrepancies (including interest and penalties)
- Suggest appropriate action
- Formulate an opinion on the assessment

Assessment Criteria
- A reconciliation is drafted that compares the tax return and tax calculation
- Discrepancies in terms of financial and tax interpretation (including interest and penalties) are articulated and relevant legal references are cited
- Action which is appropriate to discrepancies is identified and recommended
- A review opinion that encapsulates the above is drafted

Practical Skill
Manage audit / review (15 credits)

Scope
- Determine the risk of the tax entity
- Plan the audit and allocate resources to the audit
- List documentation that could be requested from the tax payer
- Audit/review according to industry norms applicable to specific entity
- Produce a letter of findings and suggest appropriate course of action

Assessment Criteria
- All risk elements and its associated key role-players/beneficiaries of the tax entity are identified and the risk profile of the entity determined, explained and appropriate action steps suggested
- The audit plan is defined and suggestions are made regarding resources that would be required to execute the plan
- Typical documentation required from tax payer for audit is listed and defined
- Items to be audited/reviewed are identified, appropriate audit methodology is selected and executed
- A letter of findings that records all aspects of audit is produced. Suggestions for the appropriate course of action are provided
Mediate Tax Disputes

The focus of the learning in this module is on providing the learner an opportunity to handle the aspects involved in a tax dispute mediation process.

Practical Skill
Identify and articulate aspects of a dispute (2 credits)

Scope
- Identify and list the elements of the dispute
- Evaluate the identified elements of the assessment that is under dispute
- Source evidence, references and legislation in support of the disputed arguments

Assessment Criteria
- Critical aspects or elements of disputes are identified
- Critical aspects pertaining to dispute elements are evaluated with reference to case law, regulations and legislation
- Evidence related to evaluation of disputed aspects is sourced

Practical Skill
Draft a succinct objection with all relevant evidence and arguments as prescribed by the ADR process (6 credits)

Scope
Given evidence, references and legislation in support of a disputed argument
- Articulate in professional writing a referenced argument
- Complete the relevant ADR form (hard copy format or electronic)

Assessment Criteria
- The terminology used in the ADR submission is appropriate
- The referencing used in the ADR submission is accurate
- All sections of ADR form are completed

Practical Skill
Argue case in simulated ADR hearing (2 credits)
Scope
Given a negative response to an ADR submission, the learner must be able to:

- Argue his/her point of view during a simulated meeting of role-players
- Articulate the counter argument of the opposing party
- Summarise the proceedings and the agreed way forward
- Record the meeting proceedings in a meeting report

Assessment Criteria

- The arguments made are to-the-point; non-related comments and points of view are filtered or not responded to
- The essence of the counter-argument is accurately articulated
- The summary of the proceedings covers all issues raised and decisions taken
- The meeting report is concise, yet a true reflection of the hearing

Write Tax Opinion and Reports

The focus of the learning in this module is on providing the learner an opportunity to consider the tax position and write opinions on a variety of scenarios

Practical Skill
Research and determine facts (4 credits)

Scope
Given different types of tax entity returns the learner must be able to:

- Confirm the interpretation of the tax position that needs to be analysed/researched
- Obtain and interpret the background facts and evidence and evaluate them against the original tax position
- Identify related or relevant tax law and precedents
Assessment Criteria

- Interpretation of the tax position that requires analysis is to the point, identifying and describing critical elements
- Applicable background facts related to the research is identified from myriad of facts
- Related or relevant tax law and precedents are identified, and the reasons for identification or the relation to the tax position is indicated
- Summary of research findings is comprehensive, yet to the point

Practical Skill
Structure and opinion (4 credits)

Scope
Identify critical elements pertaining to tax position

- Draft introduction to the opinion that states the issues that will be addressed in the opinion/reports and summarises the factual base that has been established
- Elaborate on each identified critical element, indicate its relation to other elements and site legal precedents pertaining to the element
- Draft a conclusion that summarises the elements discussed and clearly indicate the latitude of options available with implications of the options or combination thereof
- Format opinion or report using the standard templates that includes aspects such as liability clauses, signature blocks, index pages, etc.
Assessment Criteria
- Critical elements pertaining to tax position are identified
- Summary of factual base of issues/elements under investigation covers all relevant points
- Evaluation of critical elements is accurate and their interrelatedness clearly indicated
- Conclusion outlines options and implications clearly
- Opinion document is per format, language usage is clear and professional

Practical Skill
Present a tax opinion (2 credits)

Scope
- Prepare a summary of the opinion’s/report’s critical elements, whilst using language that is at the level of the audience
- Present the opinion/report summary verbally
- Answer questions and concerns using the tabled opinion only as reference
- Summarise discussion’s main points of agreement and concerns and agree on points that require further elaboration or refinement or investigation
- Draft minutes of the discussion as per standard format that contains all relevant discussion points, agreements, concerns and needs for further elaboration, investigation or refinement
- Obtain client signatures as conclusion of the opinion submission process

Assessment Criteria
- Summary of the opinion’s critical elements is accurate
- Verbal presentation is to the point, covering all critical aspects and clearly indicates the problem under discussion
- Answers to questions from the audience are to the point, referencing points of view, arguments outlined in briefing
- Verbal and written summary of proceedings clearly indicates contentious issues raised and decisions taken

Demonstrate Ethics and Professional Conduct in the Tax Environment

The focus of the learning in this module is on providing the learner an opportunity to demonstrate ethics and professional conduct in a tax environment

Practical Skill
Practical ethical application (4 credits)

Scope
Given different scenarios, the learner must apply the ethical principles specifically pertaining to a tax professional in practical situations
Assessment Criteria
Workable solutions are proposed for ethical dilemmas

Practical Skill
Tax avoidance versus tax evasion (4 credits)

Scope
Given different scenarios, the learner must be able to distinguish between tax avoidance and tax evasion

Assessment Criteria
The difference between tax avoidance and tax evasion is applied in specific tax scenarios and appropriate action recommended

Practical Skill
Professional conduct in a tax environment (2 credits)

Scope
Professional conduct must be demonstrated throughout the execution of all the obligations of a tax practitioner in engaging with a taxpayer client

Assessment Criteria
Written and verbal communications with taxpayer clients is conducted in a professional manner

6.3 Workplace Experience Component Specifications

6.3.1 Private Practice

Register Taxpayers and Finalise Income Tax, Payroll Tax and VAT Returns

The focus of the work experience is on providing the learner an opportunity to register taxpayers on the SARS system and to complete tax returns at different levels of complexity.
Work Experience Guidelines
- Complete tax returns of salaried individuals
- Complete tax returns of self-employed individuals
- Complete income tax returns of incorporated entities
- Complete EMP returns
- Complete VAT returns

Supporting Evidence
- E-filing proof of submissions
- Manual proof of submissions
- Supervisor sign-off on correctness of calculations, timeousness of submission and filing of source documents

Review Tax Returns

The focus of the work experience is on providing the learner an opportunity to review tax returns of other tax practitioners in their practice or office

Work Experience Guidelines
- Review tax returns of salaried individuals
- Review tax returns of self-employed individuals
- Review income tax returns of incorporated entities
- Review EMP returns
- Review VAT returns

Supporting Evidence
- Calculations received and calculation done as part of the review
- Formulated statement of suggested action or finding of review with which the supervisor concurs
Complete Alternative Dispute Resolution (ADR) Form Related to Income Tax, Payroll Taxes and VAT

The focus of the work experience is on providing the learner an opportunity to enter into the alternative dispute resolution process.

Work Experience Guidelines
- Compile a list of elements to be considered for a dispute that was identified by the supervisor.
- Complete ADR form using arguments as directed by supervisor.
- Submit ADR form to supervisor for submission and further action.

Supporting Evidence
- List of identified elements for consideration.
- Completed ADR.

Writing Tax Opinions

The focus of the work experience is on providing the learner an opportunity to write and present tax opinions.

Work Experience Guidelines
- Write tax opinions on gross income and general deductions and tax opinions on advanced / complex matters such as retirement village deposits or sponsorship (issues to be identified by supervisor).
- Present opinion to co-workers.
- Write report on the presentation, comments and discussion of tax opinion, clearly indicating lessons learnt.

Supporting Evidence
- Written tax opinion.
- Report on presentation that clearly indicates lessons learned.
6.3 Workplace Experience Component Specifications

6.3.2 SARS

Check Registered Taxpayers and Identify Potential Examinations / Audits

The focus of the work experience is on providing the learner an opportunity to identify registered taxpayers for examination / audit and to define the scope thereof with different levels of complexity.

Work Experience Guidelines
- Risk profile and plan for salaried individuals’ audits
- Risk profile and plan for payroll audits
- Risk profile and plan for VAT audits
- Risk profile and plan for integrated audits of self-employed individuals
- Risk profile and plan for integrated audits of incorporated entities

Supporting Evidence
- Part A & B of prescribed working papers as proof
- Supervisor sign-off

Examine / Audit Taxpayers

The focus of the work experience is on providing the learner an opportunity to enter into the SARS audit process.

Work Experience Guidelines
- Examine relevant information and returns of salaried individuals
- Conduct payroll audits as per audit plan
- Conduct VAT audits as per audit plan
- Conduct integrated audits of self-employed individuals taking cognisance of all tax types
- Conduct integrated audits of incorporated entities taking cognisance of all tax types

Supporting Evidence
- Part G to Z of SARS audit programme as specified in audit plan
- Formulated statement of suggested action or findings with which the supervisor concurs
- Supervisor sign-off
- Letter of findings
Formulate a Response to an ADR Form Related to Income Tax, Payroll and VAT

The focus of the work experience is on providing the learner in the SARS environment an opportunity to enter into the ADR process

Work Experience Guidelines
- Respond to arguments as reflected in submitted ADR (that was identified by the supervisor).
- Submit response to supervisor for further action

Supporting Evidence
- Written response to ADR that shows supervisor agreement with responses

Writing Tax Opinions

The focus of the work experience is on providing the learner an opportunity to write and present tax opinions

Work Experience Guidelines
- Write tax opinions on gross income and general deductions and tax opinions on advanced/complex matters such as retirement village deposits or sponsorship (issues to be identified by supervisor)
- Present opinion to co-workers
- Write report on the presentation, comments and discussion of tax opinion, clearly indicating lessons learnt

Supporting Evidence
- Written tax opinion
- Report on presentation that clearly indicates lessons learned