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<th>Curriculum Code</th>
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<tbody>
<tr>
<td>241103000</td>
<td>Tax Professional</td>
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<th>Development Quality Partner</th>
<th>Name</th>
<th>E-mail</th>
<th>Phone</th>
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<td>FASSET</td>
<td><a href="mailto:natercia.faustino@fasset.org.za">natercia.faustino@fasset.org.za</a></td>
<td>(011) 476 8570</td>
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<tr>
<td>South African Institute for Tax Professionals</td>
<td><a href="mailto:claubscher@thesait.org.za">claubscher@thesait.org.za</a></td>
<td>(012) 941 0400</td>
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# CONTENTS

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<tr>
<th>Section</th>
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<tbody>
<tr>
<td>1.1</td>
<td>Associated Occupation</td>
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</tr>
<tr>
<td>1.5</td>
<td>Curriculum Structure</td>
<td>2</td>
</tr>
<tr>
<td>1.6</td>
<td>International Comparability</td>
<td>3</td>
</tr>
<tr>
<td>1.7</td>
<td>Entry Requirements</td>
<td>4</td>
</tr>
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<td>2</td>
<td>SECTION 2: OCCUPATIONAL PROFILE</td>
<td>5</td>
</tr>
<tr>
<td>2.1</td>
<td>Occupational Purpose</td>
<td>5</td>
</tr>
<tr>
<td>2.2</td>
<td>Occupational Tasks</td>
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<td>Occupational Task Details</td>
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<td>Registering tax payers, finalising income tax, payroll tax &amp; VAT returns</td>
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<td>Reviewing or auditing tax balances</td>
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<td>Mediating tax disputes</td>
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<td>Writing tax opinions</td>
<td>7</td>
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<tr>
<td>3</td>
<td>SECTION 3: CURRICULUM COMPONENT SPECIFICATIONS</td>
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<td>List of Practical Skill Modules</td>
<td>27</td>
</tr>
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<td>Practical Skills Modules Specifications</td>
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SECTION 1: CURRICULUM OVERVIEW

1 Occupational Information

Finance, Insurance, Sales, Marketing, Retail and Logistics Related Occupations

1.1 Associated Occupation

241103: Tax professional

1.2 Occupation or Specialisation Addressed by this Curriculum

241103: Tax professional

1.3 Alternative Titles use by Industry

Tax practitioner
Tax auditor
Tax consultant

2 Curriculum Information

1.4 Relation of this Curriculum to the Occupation and Occupational Progression
1.5 Curriculum Structure

### KNOWLEDGE

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<td>(CESM: Commercial Financing Law) Principles of commercial law &amp; business enterprises</td>
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<td>(CESM: Accounting and Finance) Analysis &amp; interpretation of financial statements</td>
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<td>(CESM: Taxation) General tax principles</td>
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<td>(CESM: Taxation) Corporate income tax</td>
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<td>(CESM: Taxation) Employment related tax consequences</td>
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<tr>
<td>(CESM: Tax Law) Value added tax</td>
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<td>(CESM: Administration of estates) Administration of estates</td>
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**Total Knowledge Credits**: 98

### PRACTICAL SKILLS

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<td>Register tax payers, calculate tax liabilities and finalising income tax, payroll tax and VAT returns</td>
<td>8</td>
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<tr>
<td>Review/audit tax balances</td>
<td>8</td>
<td>20</td>
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<td>Mediate tax disputes</td>
<td>8</td>
<td>10</td>
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<tr>
<td>Write tax opinions and reports</td>
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<tr>
<td>Demonstrate ethics and professional conduct in a tax environment</td>
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**Total Practical Skills Credits**: 80

### WORKPLACE EXPERIENCE

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<td>78</td>
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<tr>
<td>Check registered tax payers and identify potential examinations / audits in a SARS office</td>
<td>7</td>
<td>48</td>
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<tr>
<td>Review Income tax, Payroll tax and VAT returns in a private practice.</td>
<td>8</td>
<td>48</td>
</tr>
<tr>
<td>Examine or audit tax payers’ Income tax, Payroll tax and VAT returns in a SARS office.</td>
<td>8</td>
<td>78</td>
</tr>
<tr>
<td>Complete ADR form related to income tax, payroll taxes and VAT in a private practice</td>
<td>8</td>
<td>48</td>
</tr>
<tr>
<td>Formulate a response to an ADR form related to income tax, payroll taxes and VAT in a SARS office.</td>
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<tr>
<td>Write tax opinions related to tax disputes, business models and investment and estate planning</td>
<td>7</td>
<td>48</td>
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</table>

**Total Work Experience**: 222

**Total Qualification Credits**: 400

Knowledge Credits: 98 (25%)  
Practical Credits: 80 (20%)  
Workplace Credits: 222 (55%)
1.6 International Comparability

Background

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.

In 2011 the Tax Directors’ Forum undertook a comparison of learning pathways and learning programs in different countries that lead to professional status. The study was coordinated by The Chamber of Tax Advisers of the Czech Republic. The comparison included, (apart from 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 international study evaluated the learning pathways into the tax profession on five dimensions: minimum entry requirements, topics to be covered in the learning path to professional status, essential skills that have to be mastered, volume levels (duration of the learning pathway) and the nature of the final assessment. The main findings of the study are summarised below:

a) Minimum entry requirements

It was found that most of the countries have a university degree as entry requirement. In most instances this degree is followed by specialised courses in taxation. Only Canada does not have any direct educational requirements for the admission to the profession but typically members of its tax institute have a university degree. In addition to a degree, the UK requires practical experience as the entry requirement.

b) Essential topics covered in the learning path to professional status

The three major knowledge areas covered in all the learning paths are:

- The various taxes applicable to the particular country and the legislation governing those taxes
- Branches of law related to taxation
- Accounting and its relation to taxation.

c) Essential skills that have to be mastered

The study found that in all countries tax professionals should be able to provide financial and legal advice to individuals and corporations regarding tax matters, provide solutions related to tax problems, read and interpret legislation pertaining to taxes and act with a high level of integrity and ethics during the provision of tax services.

d) Duration of the learning

The duration of training before final assessment differs vastly between the countries and depends mainly on the nature of the qualifications set as entry requirements and the courses that form the learning path leading to the final assessment.

e) Nature of the final assessment.

All the countries use written exams as final assessments. Countries differ in terms of the pass mark required. Most require a 50% pass mark, but Australia requires a 70% pass mark in the case studies (application component) of the exam. In all instances the final assessments focus strongly on the application of knowledge to practical situations and all countries use case studies in their final assessments. Only the Czech Republic uses an
oral exam in addition to the written examinations. Candidates are required to answer questions at the “excellent level” during this examination.

**Conclusion: current qualification**

In terms of the knowledge and practical skills components, the occupational qualification: tax professional follows the international trends in programme design for- and broadly conforms to international standards of education for tax professionals. The workplace component of the qualification is unique. Another unique feature of this 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 training programmes of other countries focus on the training of professionals in private practice.

1.7 Entry Requirements

**Educational Entry Requirements**

A minimum of an NQF level 6 qualification in the fields of commerce, accountancy or law

**Physical Entry Requirements**

None

**Legal Entry Requirements**

None

3 Assessment Quality Partner Information

Name of body: The South African Institute for Tax Professionals

Address of body:
Physical address – Riverwalk Office Park, Building A, First Floor, Cnr Garsfontein & Matroosberg, Ashlea Gardens, Pretoria, 0081

Postal address - P O Box 712

Menlyn Retail Park

006

Contact person name: Me Caretha Laubscher

Contact person work tel number: 27 (12) 941 0400

4 Modules of Employable Skills

None.
SECTION 2: OCCUPATIONAL PROFILE

1 Occupational Purpose
A tax professional analyses, reports and provides advice on taxation issues to tax entities, prepares and reviews tax returns, reports and handles disputes and formulates and interprets tax opinions.

2 Occupational Tasks
1. Registering tax payers and finalising income tax, payroll tax and VAT returns
2. Reviewing or auditing tax balances
3. Mediating tax disputes
4. Writing tax opinions

3 Occupational Task Details
3.1 Registering tax payers and finalising income tax, payroll tax and VAT returns

NQF Level 7

Unique Product or Service:
Compliant tax entity

Occupational Responsibility
Register tax payers, calculate tax liabilities and finalise income tax, payroll tax and VAT returns

1. Registration
   - Define client/taxpayer’s unique profile
   - Identify the tax entity
   - Complete relevant registration process
   - Follow up on registration status
   - Broadening the tax base (street walks, education etc.) (SARS)

2. Preparation and submission of tax returns
   - Obtain relevant source documents
   - Analyse and interpret financial statements of tax entity
   - Apply income tax legislation and case law impacting on the taxation of the specific tax entity
   - Calculate the tax liability
   - Complete and submit return
   - Assess tax returns (SARS)
   - Keep working papers
   - Review tax liabilities
   - Give feedback to client/tax entity

Occupational Context 1: Register tax payers and finalise income tax, payroll tax and VAT returns in a private tax practice.

Occupational Context 2: Check registered tax payers and identify potential examinations / audits in a SARS office
Note: Other taxes will be covered in the theoretical knowledge component of the qualification, but the practical knowledge and work components will be developed as specialisations to this qualification.

3.2 Reviewing or auditing tax balances

NQF Level 8

Unique Product or Service:
Tax assessment accepted/Tax audit/review completed

Occupational Responsibility 1: Review and audit tax balances

1. Review tax balances
   - Compare the tax return and tax calculation to the assessment.
   - Identify any discrepancies (including interest and penalties).
   - Take appropriate action.
   - Formulate opinion on assessment

2. Manage audit/review
   - Assess the risk of the tax entity
   - Plan the audit and allocate resources to the audit (SARS)
   - Engage with the tax payer and request/supply documentation
   - Conduct audit according to standard audit programme
   - Produce/interpret a letter of findings

Occupational Responsibility 2: Demonstrate ethics and professional conduct in a tax environment.

1. Demonstrate practical ethical application
2. Distinguish between tax avoidance and tax evasion
3. Demonstrate professional conduct

Occupational Contexts 1: Review Income tax, Payroll tax and VAT returns in a private practice.

Occupational Contexts 2: Examine or audit tax payers’ Income tax, Payroll tax and VAT returns in a SARS office.
3.3 Mediating tax disputes  
*NQF Level 8*

**Unique Product or Service:**
Tax dispute resolved

**Occupational Responsibility:**
Mediate tax disputes
1. Lodge queries
2. Respond to queries
3. Submit request for reassessment
4. Lodge objection/respond to objection
5. Handle appeals process
6. Negotiate solution to dispute (ADR)
7. Initiate search and seizure process/respond to search and seizure process

**Occupational Context 1:** Complete ADR form related to income tax, payroll taxes and VAT in a private practice.

**Occupational Context 2:** Formulate a response to an ADR form related to income tax, payroll taxes and VAT in a SARS office.

3.4 Writing tax opinions  
*NQF Level 8*

**Unique Product or Service:**
Written tax opinion and verbal presentation of the opinion.

**Occupational Responsibility**
Prepare and present tax opinions
1. Confirm the brief and expected outcome
2. Obtain background facts
3. Determine legal provisions applicable
4. Draft opinion based on legal opinion
5. Deliver opinion to recipient/client
6. Update draft/finalise opinion
7. Submit to client for ultimate decision on course of action

**Occupational Context:** Write tax opinions related to tax disputes, business models and investment and estate planning
SECTION 3: CURRICULUM COMPONENT SPECIFICATIONS

SECTION 3A: KNOWLEDGE SUBJECT SPECIFICATIONS

List of Knowledge Subjects for which Specifications are included

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<td>(CESM: Taxation) Payroll taxes</td>
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<td>(CESM: Taxation) Other taxes: Customs and excise duty, donations tax, property taxes and securities transfer tax</td>
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<td>10</td>
<td>(CESM: Administration of estates) Administration of estates</td>
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1 041301241103: The principles of tax administration NQF level 6 (12 credits)

a) Purpose of the Subject

The main focus of the learning in this subject is on:

- The constitutional framework in which tax law and revenue administration is embedded and function (2 credits)
- The tax system (2 credits)
- Tax administration processes (4 credits)
- The principles of dispute resolution (1 credit)
- Legal principles that apply to taxation (1 credit)
- Ethics and professional conduct in the tax environment (2 credits)

b) Topic Guidelines

**Topic 1: The constitutional framework in which tax law and revenue administration is embedded and function (2 credits)**

**Topic Elements**

- The Constitutional rights of tax payers
- The implications of Constitutional provisions for tax law and tax administration
Internal Assessment Criteria

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<tr>
<td>1</td>
<td>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</td>
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</table>

**Topic 2: The tax system (2 credits)**

**Topic Elements**

- 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

**Internal Assessment Criteria**

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<td>1</td>
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<td>2</td>
<td>The role and responsibilities of the Minister of Finance regarding the tax system are explained</td>
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<td>3</td>
<td>The different aspects of the tax system are identified and described and their interrelationships are explained</td>
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</table>

**Topic 3: The tax administration processes (4 credits)**

**Topic Elements**

- Tax administration terminology
- General principles of tax administration

**Internal Assessment Criteria**

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<tbody>
<tr>
<td>1</td>
<td>The relevant tax administration processes are identified and explained</td>
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</table>

**Topic 4: The principles of dispute resolution (1 credit)**

**Topic Elements**

- Principles of dispute resolution
- Alternative forms of dispute resolution

**Internal Assessment Criteria**

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<td>The principles of dispute resolution are identified and explained</td>
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**Topic 5: Legal principles that apply to taxation (1 credit)**

**Topic Elements**
- Secrecy
- *Audi alteram partem* rule
- Prescription
- Legal privilege

**Internal Assessment Criteria**

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**Topic 6: Ethics and professional conduct in the tax environment (2 credits)**

**Topic Elements**
- 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

**Internal Assessment Criteria**

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c) **Provider Accreditation Requirements for the Module**

**Physical Requirements:**
- Lecturing facilities
- This module can be offered through distance education

**Human Resource Requirements:**
- Facilitators who meet requirements set by the AQP

**Legal Requirements:**
- Provider accreditation with QCTO
d) **Critical Topics to be Assessed Externally for the Subject**

All topics will be assessed in an integrated manner
e) **Exemptions**
<table>
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<th>Type</th>
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</table>
1.1.1 Subject Specification 2: Principles of commercial law & business enterprises
NQF level 7 (10 credits)

a) Purpose of the Subject

The main focus of the learning in this subject is on:
- The general principles of law of contract and the impact of the law of contract on taxation (4 credits)
- Business principles and the contribution of private enterprises to the economy (3 credits)
- Different forms of business entities and the correct tax principles, legislation, regulations and processes relevant to each entity (3 credits)

b) Topic Guidelines

**Topic 1: The general principles of law of contract and the impact of the law of contract on taxation (4 credits)**

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

**Internal Assessment Criteria**

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<th>Internal Assessment Criteria</th>
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</table>

**Topic 2: Business principles and the contribution of private enterprises to the economy (3 credits)**

*Topic Elements*
- 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

**Internal Assessment Criteria**

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</table>
Topic 3: Different forms of business entities and the correct tax principles, legislation, regulations and processes relevant to each entity (3 credits)

**Topic Elements**
- Business entities as defined by relevant legislation
- Legislation and regulations applicable to each business entity

**Internal Assessment Criteria**

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</table>

c) **Provider Accreditation Requirements for the Module**

**Physical Requirements:**
- Lecturing facilities
- This module can be offered through distance education

**Human Resource Requirements:**
- Facilitators who meet requirements set by the AQP

**Legal Requirements:**
- Provider accreditation with QCTO

d) **Critical Topics to be Assessed Externally for the Subject**

All topics will be assessed in an integrated manner

e) **Exemptions**

<table>
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<th>Qualification or Learning Programmes that allows exemption from this Subject:</th>
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</table>
1.1.2 Subject Specification 3: Analysis and interpretation of financial statements
NQF level 7 (22 credits)

a) Purpose of the Subject

The main focus of the learning in this subject is on:

- The principles underlying financial statements (16 credits)
- The role and impact of the accounting, audit and other financial reports on tax compliance (6 credits)

b) Topic Guidelines

**Topic 1: The principles underlying financial statements (16 credits)**

*Topic Elements*

- Financial statements: Sole trader
- Financial statements: Partnerships
- Financial statements: Closed Corporations
- Financial statements: 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

*Internal Assessment Criteria*

<table>
<thead>
<tr>
<th>Internal Assessment Criteria</th>
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</table>

**Topic 2: The role and impact of the accounting, audit and other financial reports on tax compliance (6 credits)**

*Topic Elements*

- Financial statements and the tax implications and scenarios

*Internal Assessment Criteria*

<table>
<thead>
<tr>
<th>Internal Assessment Criteria</th>
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<tbody>
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</table>

c) Provider Accreditation Requirements for the Module

*Physical Requirements:*

- Lecturing facilities
- This module can be offered through distance education
**Human Resource Requirements:**
- Facilitators who meet requirements set by the AQP

**Legal Requirements:**
- Provider accreditation with QCTO

d) **Critical Topics to be AssessedExternally for the Subject**

All topics will be assessed in an integrated manner

e) **Exemptions**

| Qualification or Learning Programmes that allows exemption from this Subject: |
| --- | --- | --- | --- |
| Number | Title | NQF Level | Type |
| XXX | | | |
| XXX | | | |
| XXX | | | |
| XXX | | | |
1.1.3 Subject Specification 4: General income tax principles NQF level 6 (5 credits)

a) Purpose of the Subject

The main focus of the learning in this subject is on:
- General principles incorporated in the Income Tax Act (5 credits)

b) Topic Guidelines

**Topic 1: General income tax principles (5 credits)**

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

*Internal Assessment Criteria*

<table>
<thead>
<tr>
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<th>Internal Assessment Criteria</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>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</td>
</tr>
</tbody>
</table>

c) Provider Accreditation Requirements for the Module

*Physical Requirements:*
- Lecturing facilities
- This module can be offered through distance education

*Human Resource Requirements:*
- Facilitators who meet requirements set by the AQP

*Legal Requirements:*
- Provider accreditation with QCTO

d) Critical Topics to be AssessedExternally for the Subject

All topics will be assessed in an integrated manner

e) Exemptions

| Qualification or Learning Programmes that allows exemption from this Subject: |
|-----------------------------|-----------------|-----------------|-----------------|
| Number | Title | NQF Level | Type |
| XXX | | 6 | |
1.1.4 Subject Specification 5: Personal income tax, partnerships, farming enterprises and trusts NQF level 8 (10 credits)

a) Purpose of the Subject
The main focus of the learning in this subject is on:

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

b) Topic Guidelines

**Topic 1: Personal income tax, partnerships, farming enterprises and trusts (10 credits)**

**Topic Elements**

- Principles of 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 credit)
- Audits and disputes relating to the mentioned taxpayers (2 credit)

**Internal Assessment Criteria**

<table>
<thead>
<tr>
<th>Internal Assessment Criteria</th>
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<tbody>
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<td>3</td>
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</table>

c) Provider Accreditation Requirements for the Module

**Physical Requirements:**

- Lecturing facilities
- This module can be offered through distance education

**Human Resource Requirements:**

- Facilitators who meet requirements set by the AQP

**Legal Requirements:**

- Provider accreditation with QCTO

d) Critical Topics to be Assessed Externally for the Subject

All topics will be assessed in an integrated manner
e) Exemptions

<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
<th>NQF Level</th>
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<tbody>
<tr>
<td>XXX</td>
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</tbody>
</table>
1.1.5 Subject Specification 6: Corporate income tax NQF level 8 (12 credits)

a) Purpose of the Subject

The main focus of the learning in this subject is on:

- Handling the income tax of a corporate entity (12 credits)

b) Topic Guidelines

**Topic 1: Corporate income tax (12 credits)**

**Topic Elements**

- Identifying and managing tax risks in the corporate environment (2 credit)
- 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 credit)

**Internal Assessment Criteria**

<table>
<thead>
<tr>
<th></th>
<th>Internal Assessment Criteria</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>The legislation impacting the tax liabilities of companies and close corporations is identified, explained and critically analysed</td>
</tr>
<tr>
<td>2</td>
<td>The principles within the legislative framework governing corporate income tax audits are identified and described</td>
</tr>
<tr>
<td>3</td>
<td>The tax risks relevant to the corporate environment are identified and appropriate actions are proposed</td>
</tr>
</tbody>
</table>

c) Provider Accreditation Requirements for the Module

**Physical Requirements:**

- Lecturing facilities
- This module can be offered through distance education

**Human Resource Requirements:**

- Facilitators who meet requirements set by the AQP

**Legal Requirements:**

- Provider accreditation with QCTO

d) Critical Topics to be Assessed Externally for the Subject

All topics will be assessed in an integrated manner
e) Exemptions

<table>
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<th>Number</th>
<th>Title</th>
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</table>
1.1.6 Subject Specification 7: Employment related tax consequences NQF level 7 (5 credits)

a) Purpose of the Subject

The main focus of the learning in this subject is on:

- Understanding the tax consequences relevant in an employer/employee relationship (5 credits)

b) Topic Guidelines

**Topic 1: Payroll taxes (5 credits)**

*Topic Elements*

- 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)

*Internal Assessment Criteria*

<table>
<thead>
<tr>
<th>Internal Assessment Criteria</th>
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<tbody>
<tr>
<td>1 The legislative framework governing employment related tax consequences are explained</td>
</tr>
<tr>
<td>2 The principles within the legislative framework governing PAYE audits are identified and described</td>
</tr>
<tr>
<td>3 The tax risks relevant to employment related taxes are identified and appropriate actions are proposed</td>
</tr>
</tbody>
</table>

c) Provider Accreditation Requirements for the Module

*Physical Requirements:*

- Lecturing facilities
- This module can be offered through distance education

*Human Resource Requirements:*

- Facilitators who meet requirements set by the AQP

*Legal Requirements:*

- Provider accreditation with QCTO

d) Critical Topics to be AssessedExternally for the Subject

All topics will be assessed in an integrated manner

e) Exemptions
Qualification or Learning Programmes that allows exemption from this Subject:

<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
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</tbody>
</table>
1.1.7 Subject Specification 8: Other taxes: Customs and excise duty, donations tax, property taxes and securities transfer tax NQF level 7 (6 credits)

a) Purpose of the Subject

The main focus of the learning in this subject is on:

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

b) Topic Guidelines

**Topic 1: The principles underpinning customs and excise duty, donations tax, property taxes and securities transfer tax. (6 credits)**

*Topic Elements*

- Legislation and regulations pertaining to customs and excise duty (2 credit)
- Legislation and regulations pertaining to donations tax (1 credit)
- 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)

**Internal Assessment Criteria**

<table>
<thead>
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<th>Internal Assessment Criteria</th>
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</thead>
<tbody>
<tr>
<td>1. The tax law and principles underpinning customs and excise duty, donations tax, property</td>
</tr>
<tr>
<td>taxes and securities transfer tax liabilities are identified and described</td>
</tr>
</tbody>
</table>

c) Provider Accreditation Requirements for the Module

*Physical Requirements:*

- Lecturing facilities
- This module can be offered through distance education

*Human Resource Requirements:*

- Facilitators who meet requirements set by the AQP

*Legal Requirements:*

- Provider accreditation with QCTO

d) Critical Topics to be Assessed Externally for the Subject

All topics will be assessed in an integrated manner

e) Exemptions

| Qualification or Learning Programmes that allows exemption from this Subject: |
|-------------------------------|-----------------|-----------------|----------|
| Number | Title | NQF Level | Type |
| XXX | | | |
1.1.8 Subject Specification 9: Value added tax (VAT) NQF level 8 (8 credits)

a) Purpose of the Subject

The main focus of the learning in this subject is on:

- The principles underpinning VAT and the interpretation of legislation and regulations pertaining to VAT. (8 credits)

b) Topic Guidelines

**Topic 1: Value added tax**

**Topic Elements**

- The principles underpinning VAT (4 credit)
- Legislation, SARS practice and advance rulings pertaining to VAT (3 credits)
- Case law pertaining to VAT (1 credit)

**Internal Assessment Criteria**

<table>
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<td>3</td>
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</table>

c) Provider Accreditation Requirements for the Module

**Physical Requirements:**

- Lecturing facilities
- This module can be offered through distance education

**Human Resource Requirements:**

- Facilitators who meet requirements set by the AQP

**Legal Requirements:**

- Provider accreditation with QCTO

d) Critical Topics to be Assessed Externally for the Subject

All topics will be assessed in an integrated manner

e) Exemptions

| Qualification or Learning Programmes that allows exemption from this Subject: |
|-------------------------------|-----------------|-----------------|-----------------|
| Number | Title | NQF Level | Type |
| XXX    |      |            |      |
1.1.9 Subject Specification 10: Administration of estates NQF level 8 (8 credits)

a) Purpose of the Subject

The main focus of the learning in this subject is on:

- Processes pertaining to, reports on and claims related to deceased and insolvent estates (8 credits)

b) Topic Guidelines

Topic 1: Administration of estates (8 credits)

**Topic Elements**

- 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)

**Internal Assessment Criteria**

<table>
<thead>
<tr>
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<th>Internal Assessment Criteria</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>The legislation impacting deceased or insolvent estates, including capital gains tax and estate duty is identified and explained</td>
</tr>
<tr>
<td>2</td>
<td>The procedures and processes relevant to the preparation of the liquidation and distribution accounts are described and the liquidation and distribution accounts are interpreted</td>
</tr>
</tbody>
</table>

c) Provider Accreditation Requirements for the Module

**Physical Requirements:**

- Lecturing facilities
- This module can be offered through distance education

**Human Resource Requirements:**

- Facilitators who meet requirements set by the AQP

**Legal Requirements:**

- Provider accreditation with QCTO

d) Critical Topics to be Assessed Externally for the Subject

All topics will be assessed in an integrated manner
e) Exemptions

<table>
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<tr>
<th>Number</th>
<th>Title</th>
<th>NQF Level</th>
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</tbody>
</table>
PRACTICAL SKILLS MODULE SPECIFICATIONS

1.2 List of Practical Skill Modules

<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
<th>NQF Level</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Register tax payers, calculate tax liabilities and finalising income tax, payroll tax and VAT returns</td>
<td>8</td>
<td>30</td>
</tr>
<tr>
<td>2</td>
<td>Review/audit tax balances</td>
<td>8</td>
<td>20</td>
</tr>
<tr>
<td>3</td>
<td>Mediate tax disputes</td>
<td>8</td>
<td>10</td>
</tr>
<tr>
<td>4</td>
<td>Write tax opinions and reports</td>
<td>8</td>
<td>10</td>
</tr>
<tr>
<td>5</td>
<td>Demonstrate ethics and professional conduct in a tax environment</td>
<td>8</td>
<td>10</td>
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<tr>
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<td><strong>Total</strong></td>
<td></td>
<td><strong>80</strong></td>
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</tbody>
</table>

1.3 Practical Skills Modules Specifications

1.3.1 Practical Skill Module Specification 1:241103PS00001: Register tax payers, calculate tax liabilities and finalising income tax, payroll tax and VAT returns NQF Level 8(30 credits)

a) Purpose of the Practical Skill Module

The focus of the learning in this module is on providing the learner an opportunity to register tax payers, calculate tax liabilities and finalise income tax, payroll tax and VAT returns (30 credits)

The learner will be required to:

- Complete registration process (2 credits)
- Calculate tax liability (18 credits)
- Complete tax returns (3 credits)
- Prepare liquidation and distribution accounts (7 credits)

b) Practical Skills Guidelines

Practical Skill 1: Complete relevant registration process (2 credits)

Scope of Practical Skill

The learner must be able to:

- 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

NOTE: Income tax, VAT and PAYE should be covered in detail
**Applied Knowledge**

- SARS registration protocols

**Internal Assessment Criteria**

<table>
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**Practical Skill 2: Calculate the tax liability (18 credits)**

**Scope of Practical Skill**

- 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

The following taxes should be covered at different levels of complexity:

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

- **VAT for:**
  - Sole proprietors
  - Partnerships
  - Close Corporations
  - Private and public companies
  - Trusts
  - Public entities and municipalities
  - 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
Internal Assessment Criteria

<table>
<thead>
<tr>
<th></th>
<th>Relevant source documents were obtained</th>
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<tbody>
<tr>
<td>2</td>
<td>Analysis and interpretation of financial statements/documents have identified financial discrepancy elements with tax law (case law) principles.</td>
</tr>
<tr>
<td>3</td>
<td>Relevant legislation was identified and related (referenced) in analysis and interpretation process</td>
</tr>
<tr>
<td>4</td>
<td>Calculation of tax liability is based on tax and not financial principles</td>
</tr>
</tbody>
</table>

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

**Scope of Practical Skill**

The learner must be able to:

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

**Applied Knowledge**

- SARS tax submission protocols

Internal Assessment Criteria

<table>
<thead>
<tr>
<th></th>
<th>Tax returns are completed using applicable submission protocols</th>
</tr>
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<tbody>
<tr>
<td>2</td>
<td>A distinction is made between working documents to be safeguarded and documents not required to keep</td>
</tr>
<tr>
<td>3</td>
<td>Relevant framework was used for assessment and review of the tax return</td>
</tr>
</tbody>
</table>

Practical skill 4: Draft liquidation and distribution accounts (7 credits)

**Scope of Practical Skill**

The learner must be able to:

- Draft liquidation and distribution accounts for simulated deceased and insolvent estates
- Maintain supporting evidence for the accounts

**Internal Assessment Criteria**

|   | Liquidation and distribution accounts are drafted according to the requirements of the relevant legislation. |
c) Provider Accreditation Requirements for the Module

Physical Requirements:
- Training programme approved by regulated industry body(ies)
- Access to current case studies/practical situations

Human Resource Requirements:
- Facilitators with industry experience

Legal Requirements:
- Provider accreditation

d) Critical Practical Activities to be assessed externally for the Module

All activities will be assessed in an integrated manner

e) Exemptions

<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
<th>NQF Level</th>
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</table>
1.3.2 Practical Skill Module Specification 2:241103PS00002: Review/audit tax balances NQF Level 8 (20 credits)

a) Purpose of the Practical Skill Module

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) (20 credits)

The learner will be required to:
- Review tax balances
- Manage audit/review

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

b) Practical Skills Guidelines

Practical Skill 1: Review tax balances (5 credits)

Scope of Practical Skill

Given the different types of tax entity returns listed above, the learner must be able to:
- 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

Applied Knowledge
- SARS protocols
**Internal Assessment Criteria**

<table>
<thead>
<tr>
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<th>Internal Assessment Criteria</th>
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<tbody>
<tr>
<td>1</td>
<td>A reconciliation is drafted that compares the tax return and tax calculation</td>
</tr>
<tr>
<td>2</td>
<td>Discrepancies in terms of financial and tax interpretation (including interest and penalties) are articulated and relevant legal references are cited</td>
</tr>
<tr>
<td>3</td>
<td>Action which is appropriate to discrepancies is identified and recommended</td>
</tr>
<tr>
<td>4</td>
<td>A review opinion that encapsulates the above is drafted</td>
</tr>
</tbody>
</table>

**Practical Skill 2: Manage audit/review (15 credits)**

**Scope of Practical Skill**

Given a simulated entity profile and documents the learner must be able to:

- 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

**Applied Knowledge**

- SARS protocols

**Internal Assessment Criteria**

<table>
<thead>
<tr>
<th></th>
<th>Internal Assessment Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>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.</td>
</tr>
<tr>
<td>2</td>
<td>The audit plan is defined and suggestions are made regarding resources that would be required to execute the plan</td>
</tr>
<tr>
<td>3</td>
<td>Typical documentation required from tax payer for audit is listed and defined.</td>
</tr>
<tr>
<td>4</td>
<td>Items to be audited/reviewed are identified, appropriate audit methodology is selected and executed</td>
</tr>
<tr>
<td>5</td>
<td>A letter of findings that records all aspects of audit is produced. Suggestions for the appropriate course of action are provided</td>
</tr>
</tbody>
</table>

**c) Provider Accreditation Requirements for the Module**

**Physical Requirements:**

- Training programme approved by regulated industry body(ies)
- Access to current case studies/practical situations

**Human Resource Requirements:**

- Facilitators with industry experience

**Legal Requirements:**

- Provider accreditation
d) Critical Practical Activities to be assessed externally for the Module

All activities will be assessed in an integrated manner

e) Exemptions

<table>
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<tr>
<th>Number</th>
<th>Title</th>
<th>NQF Level</th>
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</tbody>
</table>
1.3.3 Practical Skill Module Specification 3:241103PS00003: Mediate tax disputes
NQF Level 8(10 credits)

a) Purpose of the Practical Skill Module

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

The learner will be required to:

- Identify and articulate aspects of a dispute (2 credits)
- Draft a succinct objection with all relevant evidence and arguments as prescribed by the alternative dispute resolution (ADR) process (6 credits)
- Argue case in simulated ADR hearing (2 credit)

b) Practical Skills Guidelines

Practical skill 1: Identify and articulate aspects of a dispute (2 credits)

Scope of Practical Skill

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

- 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

Applied Knowledge

- SARS protocols

Internal Assessment Criteria

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<th>Internal Assessment Criteria</th>
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<td>3</td>
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</tbody>
</table>

Practical skill 2: Draft a succinct objection with all relevant evidence and arguments as prescribed by the ADR process (6 credits)

Scope of Practical Skill

Given evidence, references and legislation in support of a disputed argument, the learner must be able to:

- Articulate in professional writing a referenced argument
- Complete the relevant ADR form (hard copy format or electronic)

Applied Knowledge

- SARS protocols
Internal Assessment Criteria

| 1 | The terminology used in the ADR submission is appropriate |
| 2 | The referencing used in the ADR submission is accurate |
| 3 | All sections of ADR form are completed |

Practical skill 3: Argue case in simulated ADR hearing (2 credits)

Scope of Practical Skill

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

Applied Knowledge

- SARS protocols

Internal Assessment Criteria

| 1 | The arguments made are to-the-point; non-related comments and points of view are filtered or not responded to |
| 2 | The essence of the counter-argument is accurately articulated |
| 3 | The summary of the proceedings covers all issues raised and decisions taken |
| 4 | The meeting report is concise, yet a true reflection of the hearing |

c) Provider Accreditation Requirements for the Module

Physical Requirements:

- Training programme approved by regulated industry body(ies)
- Access to current case studies/practical situations

Human Resource Requirements:

- Facilitators with industry experience

Legal Requirements:

- Provider accreditation

d) Critical Practical Activities to be assessed externally for the Module

All activities will be assessed in an integrated manner
e) Exemptions

<table>
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<tr>
<th>Number</th>
<th>Title</th>
<th>NQF Level</th>
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</table>
1.3.4 Practical Skill Module Specification 4:241103PS00004: Write tax opinions and reports NQF Level 8 (10 credits)

a) Purpose of the Practical Skill Module

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.

The learner will be required to:
- Research and determine facts (4 credits)
- Structure an opinion (4 credits)
- Present a tax opinion (2 credits)

b) Practical Skills Guidelines

Practical skill 1: Research and determine facts (4 credits)

Scope of Practical Skill

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

Applied Knowledge

<table>
<thead>
<tr>
<th>Internal Assessment Criteria</th>
<th>1 Interpretation of the tax position that requires analysis is to the point, identifying and describing critical elements</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Applicable background facts related to the research is identified from myriad of facts</td>
<td></td>
</tr>
<tr>
<td>3 Related or relevant tax law and precedents are identified, and the reasons for identification or the relation to the tax position is indicated</td>
<td></td>
</tr>
<tr>
<td>4 Summary of research findings is comprehensive, yet to the point.</td>
<td></td>
</tr>
</tbody>
</table>

Practical skill 2: Structure and opinion (4 credits)

Scope of Practical Skill

Given different scenarios the learner must be able to:
- 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
Applied Knowledge

Internal Assessment Criteria

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<tr>
<th>Internal Assessment Criteria</th>
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<td>1</td>
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<td>4</td>
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<td>5</td>
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</tbody>
</table>

Practical skill 3: Present a tax opinion (2 credits)

Scope of Practical Skill

Given different scenarios the learner must be able to:

- 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
- Summarises 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

Applied Knowledge

Internal Assessment Criteria

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<thead>
<tr>
<th>Internal Assessment Criteria</th>
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<tbody>
<tr>
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<td>2</td>
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<td>3</td>
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<td>4</td>
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</tbody>
</table>

c) Provider Accreditation Requirements for the Module

Physical Requirements:
- Training programme approved by regulated industry body(ies)
- Access to current case studies/practical situations

Human Resource Requirements:
- Facilitators with industry experience

Legal Requirements:
- Provider accreditation
d) Critical Practical Activities to be assessed externally for the Module

All activities will be assessed in an integrated manner

e) Exemptions

<table>
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<tr>
<th>Number</th>
<th>Title</th>
<th>NQF Level</th>
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</table>

1.3.5 Practical Skill Module Specification 4:241103PS00004: Demonstrate Ethics and professional conduct in a tax environment NQF Level 8 (10 credits)
a) Purpose of the Practical Skill Module

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.

Given different scenarios the learner must be able to:
- Demonstrate practical ethical application (4 credits)
- Distinguish between tax avoidance and tax evasion (4 credits)
- Demonstrate professional conduct (2 credits)

b) Practical Skills Guidelines

Practical skill 1: Practical ethical application (4 credits)

Scope of Practical Skill
Given different scenarios, the learner must apply the ethical principles specifically pertaining to a tax professional in practical situations.

Applied Knowledge

Internal Assessment Criteria

<table>
<thead>
<tr>
<th>Internal Assessment Criteria</th>
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</thead>
<tbody>
<tr>
<td>1 Workable solutions are proposed for ethical dilemmas</td>
</tr>
</tbody>
</table>

Practical skill 2: Tax avoidance versus tax evasion (4 credits)

Scope of Practical Skill
Given different scenarios the learner must be able to distinguish between tax avoidance and tax evasion.

Applied Knowledge

Internal Assessment Criteria

<table>
<thead>
<tr>
<th>Internal Assessment Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 The difference between tax avoidance and tax evasion is applied in specific tax scenarios and appropriate action recommended</td>
</tr>
</tbody>
</table>

Practical skill 3: Professional conduct in a tax environment (2 credits)

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

Applied Knowledge

Internal Assessment Criteria

<table>
<thead>
<tr>
<th>Internal Assessment Criteria</th>
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</thead>
<tbody>
<tr>
<td>1 Written and verbal communications with tax payer clients is conducted in a professional manner.</td>
</tr>
</tbody>
</table>

c) Provider Accreditation Requirements for the Module
**Physical Requirements:**
- Training programme approved by regulated industry body(ies)
- Access to current case studies/practical situations

**Human Resource Requirements:**
- Facilitators with industry experience

**Legal Requirements:**
- Provider accreditation

d) **Critical Practical Activities to be assessed externally for the Module**
   
   All activities will be assessed in an integrated manner

e) **Exemptions**

<table>
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<tr>
<th>Number</th>
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</table>
Work experience specifications

1.4 List of work experience modules

<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
<th>NQF Level</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>241103WE0000 1</td>
<td>Register tax payers and finalise income tax, payroll tax and VAT returns in a private tax practice.</td>
<td>7</td>
<td>78</td>
</tr>
<tr>
<td>41103WE00002</td>
<td>Check registered tax payers and identify potential examinations / audits in a SARS office</td>
<td>7</td>
<td>48</td>
</tr>
<tr>
<td>41103WE00003</td>
<td>Review Income tax, Payroll tax and VAT returns in a private practice.</td>
<td>8</td>
<td>48</td>
</tr>
<tr>
<td>41103WE00004</td>
<td>Examine or audit tax payers’ Income tax, Payroll tax and VAT returns in a SARS office.</td>
<td>8</td>
<td>78</td>
</tr>
<tr>
<td>41103WE00005</td>
<td>Complete ADR form related to income tax, payroll taxes and VAT in a private practice.</td>
<td>8</td>
<td>48</td>
</tr>
<tr>
<td>41103WE00006</td>
<td>Formulate a response to an ADR form related to income tax, payroll taxes and VAT in a SARS office.</td>
<td>8</td>
<td>48</td>
</tr>
<tr>
<td>41103WE00007</td>
<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></td>
<td><strong>Total</strong></td>
<td></td>
<td><strong>222</strong></td>
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</tbody>
</table>

1.5 Work experience module specifications

1.5.1 Work Experience Module Specification 1: Register tax payers and finalise income tax, payroll tax and VAT returns in a private tax practice. NQF level 7 (78 credits)

This work experience module is an elective and should be completed by tax practitioners (outside SARS).

a) Purpose of the Work Experience Module

The focus of the work experience is on providing the learner an opportunity to register tax payers on the SARS system and to complete tax returns at different levels of complexity.

b) Work Experiences Guidelines

Scope of Work Experience

The learner will be expected to:

- 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
c) **Contextualised Workplace Knowledge**

- SARS protocols, forms and e-filing system
- Client confidentiality protocols

d) **Criteria for Workplace Approval**

**Physical Requirements:**

- Internet access
- The practice or office must have the following as client base:
  - VAT entities
  - Individuals
  - Incorporated clients with payroll tax obligations

**Human Resource Requirements:**

Supervisor or person signing workplace experience off must be a full member in good standing with one of the following professional bodies: SAICA, SAIT, ACCA, SAIPA

**Legal Requirements:**

Entity or practice duly registered as tax practitioners with SARS

e) **Assignments to be Assessed Externally**

None
1.5.2 Work Experience Module Specification 2: Check registered tax payers and identify potential examinations / audits in a SARS office NQF level 7 (48 credits)

This work experience module is an elective and should be completed by SARS officials

a) Purpose of the Work Experience Module

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

b) Work Experiences Guidelines

Scope of Work Experience

The learner will be expected to:

- 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

c) Contextualised Workplace Knowledge

- SARS audit manual and Standard Operating Procedures (SOP’s)
- Standard prescribed working papers
- Service Manager and CM&T as part of internal SARS systems
- Client confidentiality protocols

d) Criteria for Workplace Approval

Physical Requirements:

- The module must be completed in a SARS office
- Learner must have access to relevant internal SARS systems, SOP’s and standard working papers

Human Resource Requirements:

Supervisor or person signing workplace experience off must be a full member in good standing with one of the following professional bodies: SAICA, SAIT, ACCA or SAIPA

e) Assignments to be Assessed Externally

None
1.5.3 Work Experience Module Specification 3: Review tax returns NQF level 8 (48 credits)

This work experience module is an elective and should be completed by tax practitioners (outside SARS).

a) Purpose of the Work Experience Module

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.

b) Work Experiences Guidelines

Scope of Work Experience

The learner will be expected to:
- 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

c) Contextualised Workplace Knowledge

- SARS protocols, forms and e-filing system

d) Criteria for Workplace Approval

Physical Requirements:

- The module must be completed in a practice or office that has the following as client base:
  - VAT entities
  - Individuals
  - Incorporated clients with payroll tax obligations

Human Resource Requirements:

Supervisor or person signing workplace experience off must be a full member in good standing with one of the following professional bodies: SAICA, SAIT, ACCA or SAIPA

Legal Requirements:

Entity or practice duly registered as tax practitioners with SARS or a SARS office

e) Assignments to be Assessed Externally

None
1.5.4 Work Experience Module Specification 4: Examine/audit tax payers NQF level 8 (78 credits)

This work experience module is an elective and should be completed by SARS officials.

a) Purpose of the Work Experience Module

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

b) Workplace Experiences Guidelines

**Scope of Work Experience**

The learner will be expected to:

- 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

c) Contextualised Workplace Knowledge

- SARS audit manual and Standard Operating Procedures (SOP’s)
- Standard prescribed working papers
- Service Manager and CM&T as part of internal SARS systems

d) Criteria for Workplace Approval

**Physical Requirements:**

- The module must be completed in a SARS office
- Learner must have access to relevant internal SARS systems, SOP’s and standard working papers

**Human Resource Requirements:**

Supervisor or person signing workplace experience off must be a full member in good standing with one of the following professional bodies: SAICA, SAIT, ACCA or SAIPA

e) Assignments to be AssessedExternally

None
1.5.5 Work Experience Module Specification 5: Complete alternative dispute resolution (ADR) form related to income tax, payroll taxes and VAT in a private practice NQF level 8 (48 credits)

This work experience module is an elective and should be completed by tax practitioners (outside SARS).

a) Purpose of the Work Experience Module

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

b) Work Experiences Guidelines

Scope of Work Experience

Learners are expected to:
- 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

c) Contextualised Workplace Knowledge

- SARS protocols, forms and e-filing system

d) Criteria for Workplace Approval

Physical Requirements:
The module must be completed in a practice that has the following as client base:
- VAT entities
- Individuals
- Incorporated clients with payroll tax obligations

Human Resource Requirements:
Supervisor or person signing workplace experience off must be a full member in good standing with one of the following professional bodies: SAICA, SAIT, ACCA or SAIPA

Legal Requirements:
Entity or practice duly registered as tax practitioners with SARS

e) Assignments to be Assessed Externally

None
1.5.6 Work Experience Module Specification 6: Formulate a response to an ADR form related to income tax, payroll taxes and VAT in a SARS office. NQF level 8 (48 credits)

This work experience module is an elective and should be completed by SARS officials.

a) Purpose of the Work Experience Module

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

b) Work Experiences Guidelines

Scope of Work Experience

Learners in SARS will be expected to:
- Respond to arguments as reflected in submitted ADR (that was identified by the supervisor).
- Submit response to supervisor for further action

Supporting evidence

Learners in SARS
- Written response to ADR that shows supervisor agreement with responses

c) Contextualised Workplace Knowledge

- SARS protocols, forms and e-filing system

d) Criteria for Workplace Approval

Physical Requirements:
The module must be completed in a SARS office.

Human Resource Requirements:
Supervisor or person signing workplace experience off must be a full member in good standing with one of the following professional bodies: SAICA, SAIT, ACCA or SAIPA

Legal Requirements:
Entity or practice duly registered as tax practitioners with SARS or a SARS office

e) Assignments to be Assessed Externally

None
1.5.7 Work Experience Module Specification 7: Writing tax opinions NQF level 7 (48 credits)

This work experience module is compulsory and should be completed by all candidates.

a) Purpose of the Work Experience Module

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

b) Work Experiences Guidelines

Scope of Work Experience

The learner will be expected to:

- 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

c) Contextualised Workplace Knowledge

- Research methodology and application
- Protocols regarding the formulation and presentation of tax opinions

d) Criteria for Workplace Approval

Physical Requirements:

- The module must be completed in a SARS office

or

- In a practice or office that has the following as client base:
  - VAT entities
  - Individuals
  - Incorporated clients with payroll tax obligations

Human Resource Requirements:

Supervisor or person signing workplace experience off must be a full member in good standing with one of the following professional bodies: SAICA, SAIT, ACCA or SAIPA

Legal Requirements:

Entity or practice duly registered as tax practitioners with SARS or a SARS office

e) Assignments to be Assessed Externally

None

None
ASSESSMENT SPECIFICATION

Please refer to the Assessment Specification Document for details regarding the Assessment Specifications for the qualification.