

**TAX PROFESSIONAL EXAMINATIONS  
EISA November 2017**

ELO1: Register taxpayers, update taxpayer details, calculate tax liabilities and finalise income tax, payroll tax and VAT returns	35%	70 marks
ELO2: Review tax balances and tax returns	22%	44 marks
ELO3: Mediate tax disputes related to income tax, payroll taxes and VAT	22%	44 marks
ELO4: Write tax opinions:	21%	42 marks

**COMPULSORY PAPERS – DAY 1**

FORMAT	TOPICS	MARKS
<u>Paper 1:</u> Multiple choice and True / False questions	<b>Compliance: 20 marks</b> <b>Review: 30 marks</b>  All topics. Presented as 10 x 2 mark questions and 10 x 3 mark questions. Per Keith's updated syllabus. Tax Awareness	50 MARKS
<u>Paper 2:</u> Case Study – Integrated compliance question	<b>Compliance: 50 marks</b>  Compliance related case study based on individual with small business on the side and VAT as well; cover all aspects of the curriculum.	50 MARKS
		<b>100 MARKS 8 HOURS</b>

## SPECIALITY PAPERS – DAY 2

*Note: Scenarios to be provided to the students on day 1 - prior to the exam to allow them to consider which papers to choose and to consider what may be required in the exam. This should also assist the student in managing their time on the day of the exam.*

Candidates to choose 2 of the 3

<u>Paper 3:</u> Individuals	<p>Review: 7 marks Dispute: 22 marks Opinion: 21 marks</p> <p>Includes: high net worth individuals, sole proprietor, cross-border expats, payroll, review of tax balances and tax returns.</p>	50 MARKS
<u>Paper 4:</u> Companies	<p>Review: 7 marks Dispute: 22 marks Opinion: 21 marks</p> <p>Includes: company formations, restructurings, financing, international business tax, review of tax balances and tax returns.</p>	50 MARKS
<u>Paper 5:</u> VAT	<p>Review: 7 marks Dispute: 22 marks Opinion: 21 marks</p> <p>Includes: advanced topics e.g input calculations and cross-border, including the nexus between VAT and Customs, plus review of tax balances and tax returns.</p>	50 MARKS
<b>COMPLETE 2 OF 3 QUESTIONS</b>		<b>100 MARKS 8 HOURS</b>