

OCCUPATIONAL CERTIFICATE: TAX TECHNICIAN TRAINING AND BUSINESS SOLUTIONS 2018



1. THE OCCUPATIONAL CERTIFICATE: TAX TECHNICIAN

The financial sector is broad with many professional avenues to choose from, yet the path of Tax Technician is one of the lesser known options. The Occupational Certificate: Tax Technician is a fairly new qualification.

Research undertaken in the Financial and Accounting Services Sector (FASSET) concluded that the Tax Technician Occupation seems to be a new profession in development. Although it is closely linked with the other professions in the family – i.e. the accounting and management accounting professions, there are clearly different levels of complexity in tax-related functions. Therefore, the skills levels required in the workplace range from a relatively low administrative level to a more technical level.

The Occupational Certificate: Tax Technician is extremely valuable in the industry given the fact that these individuals are “generalist” with a NQF 6 formal qualification. The Qualification qualifies learners on all tax types.

In a regulatory environment that is constantly evolving, with rapid tax legislative and administrative changes, managing tax compliance has become increasingly complex. Moreover, getting tax compliance wrong can be very expensive for business and individuals alike.

The need for expert tax compliance staff is greater than ever. Therefore, a Tax Technician Qualification to meet the increasing need for tax compliance services, is an excellent grounding in compliance across all taxes to enhance skills and professional competence.

2. OXBRIDGE TRAINING INSTITUTE COMPANY BACKGROUND

Oxbridge Training Institute (OTI) is a private training company, specialising in the field of business and financial training. OTI is an accredited service provider that, in line with the Government's National Skills Development Strategy, supports national and sectoral growth, development and equity principles.

The purpose of training is to ensure employees are adequately equipped to meet the requirements of their current positions and grow professionally.

OTI's intention is to develop a skilled, competent and confident workforce through training interventions that would equip and enhance the growth of the learner, their employer and society.

We aim to achieve this through:

- nationally recognised and accredited learning programmes;
- needs analysis and relevance to business needs; and
- improved skills and work performance.

OTI has been actively involved in the South African educational training and skills development landscape for many years. OTI has been involved in funded and private training projects since 2008 and we have experience of many training projects done in collaboration with emerging/venture partners. All our projects were successfully concluded within the timeline, budgets and as per contracted project outcomes. We can ascribe this to careful planning and close monitoring and taking corrective measures as soon as possible.

OTI's General Manager was part of the development of the Occupational Certificate: Tax Professional, and successfully registered the Qualification with the Quality Council of Trades and Occupations (QCTO) and subsequently the Learnership with the Department of Higher Education and Training (DHET). She was the Learner Facilitator as the Development Quality Partner (DQP) for the Occupational Certificate: Tax Technician and successfully developed, implemented and registered the Qualification and Learnership.

3. QUALIFICATION DETAILS

The Occupational Certificate: Tax Technician has been registered with the QCTO:

Qualification:	SAQA ID 94098
NQF Level:	6
Credits:	399
Occupational Code:	331303
Curriculum Code:	331303001
Learnership Code:	01/Q010057/99/399/6

The QCTO will issue the Occupational Certificate: Tax Technician to the learners who successfully completed the Qualification.

3.1 ACCREDITATION

OTI is accredited by the QCTO to offer the Occupational Certificate: Tax Technician and is currently the only registered Skills Provider with QCTO to offer this qualification. This is confirmed by the South African Institute of Tax Professionals (SAIT).

OTI's QCTO registration number: Occupational Certificate: Tax Technician
QCTO: SDP/16/0106

3.2 QUALIFICATION PURPOSE

This Qualification will enable the Tax Technician to submit and deal with tax compliance issues and will enhance the quality of tax compliance services provided to the public by private practitioners and by the South African Revenue Service (SARS).

The qualifying learner will be able to register with a regulating authority and SARS as required by legislation.

This qualification however does not qualify the learner to be registered as an accounting officer.

3.3 QUALIFICATION OUTCOMES

The focus of this Qualification has been designed to enable learners to be competent in a range of knowledge, skills, attitudes and values including, inter alia:

- Register taxpayers
- Check and classify tax records and source documents
- Calculate and compute tax liability
- Submit tax returns
- Produce tax packs for audit and review functions
- Analyse assessments
- Initiate, consult and manage alternative dispute resolution (ADR) process
- Manage administrative processes and fiduciary responsibility.

3.4 ENTRY REQUIREMENTS

The Qualification makes provision for two (2) categories of entries:

- Entry to full qualification.
- Entry via Recognised Prior Learning (RPL).

After the successful completion of the Occupational Certificate: Tax Technician, learners can further their studies and articulate into the Occupational Certificate: Tax Professional (NQF Level 8).

3.4.1 FULL QUALIFICATION ENTRY

The minimum entry requirements are:

- National Senior Certificate or Senior Certificate; or
- National Certificate (Vocational) at NQF Level 4.

This entry requirement is for learners with no tertiary qualifications or tax work experience.

3.4.2 RPL ENTRY

The entry requirements for the Occupational Certificate: Tax Technician and Tax Technician Learnership make provision for RPL.

The minimum entry requirements are:

- National Diploma in Accounting; or
- National Diploma in Cost Management; or
- BCom Degree with taxation as subject; or
- Any NQF Level 5 or 6 qualification with accounting and taxation as subjects; and
- Tax related work experience or entry into the learnership and/or OTI mentorship programme

Learners who are interested in this Qualification and are unsure whether their current qualifications will be taken into consideration for the RPL entry can e-mail Ronel de Kock on ronel@oxbridgetraining.co.za for assistance.

3.5 QUALIFICATION OVERVIEW

The Occupational Certificate: Tax Technician consists of three (3) components:

- *Knowledge* is completed through studies at an accredited training provider;
- *Practical* is completed through studies at an accredited training provider or approved workplace providers;
- *Workplace Experience* is completed at an approved workplace provider or through RPL and Mentorship Programme at tax workplace providers.

For a detailed summary of the components, key focus areas, objectives and learning outcomes, refer to the Annexure to this guide.

There are two (2) examinations that learners need to pass prior to obtaining the Qualification:

- Initial Test of Competence (ITC) which is part of the academic programmes and
- External Integrated Summative Assessment (EISA) after successful completion of all three (3) of the components.

The Knowledge and Practical components are covered by OTI. All the learners who have passed the OTI Tax Technician ITC assessment, have successfully completed the first two (2) components of the Qualification.

For the Workplace Experience component, the learner will complete and submit a Logbook / Portfolio of Evidence as part of the Learnership (full qualification) or RPL logbook (RPL Programme). The Tax Technician Learnership is done between 18 – 36 months, depending on the specific employers' training programme.

After successful completion of the Work Experience component and submitting the statement of results for the OTI Tax Technician ITC, the learners will qualify to write the Tax Technician External Integrated Summative Assessment (EISA), compiled and assessed by SAIT.

Successful learners will obtain the Occupational Certificate: Tax Technician (NQF Level 6) issued by the QCTO.

The Qualification is recognised by SAIT for full membership and professional status. The Qualification leads to the designation Tax Technician (SA).

3.6 QUALIFICATION DURATION

3.6.1 FULL QUALIFICATION

Learners who adhere to the minimum requirements for entry into the full Qualification are offered a 2-year Academic Programme, on a blended learning module.

3.6.2 RPL PROGRAMME

The RPL Programme is developed consisting of a Taxation Academic Bridging Programme as well as the Workplace Experience Assessment done via a Portfolio of Evidence (PoE) entailing a logbook or training log. This programme is offered as a 6-month Taxation Academic Bridging Programme with the aim to bridge between the learners' current theoretical knowledge and the level of knowledge and practical skills.

The Workplace Experience Assessment is done either:

- simultaneously during the academic programme, extended up to a year, should the learner be employed and has sufficient workplace experience; or
- through a full Learnership at a tax workplace provider after completion of the 6-month Taxation Academic Bridging Programme. The Learnership is done between 18 – 36 months, depending on the specific employers' training programme; or
- through an ad-hoc mentorship programme on a volunteer basis with OTI approved tax workplace providers.

This programme is an exciting, alternative articulation in developing a pathway for learners to a professional qualification, designation and professional membership by building on the learners' current knowledge and thus finding accelerated professional route in the shortest time possible by combining a taxation academic bridging programme and work experience.

3.7 TRAINING METHODOLOGY

OTI uses a blended learning approach. During the induction programme when we meet with the learners, OTI explains the academic approach and methodology in detail.

The blended model includes, but not limited to:

- a structured learning programme based on learners accepting responsibility for their own learning;
- study guides for key focus areas;
- contact classes;
- structured feedback on assignments through OTI's electronic platform;
- writing of formative assessments after key focus area;
- continuous contact with the academic facilitators and PoE mentors through OTI's electronic platform.

3.8 STUDENT SUPPORT

The focus and success of OTI's student support lies within the mentoring strategy. The mentoring process is used to build a relationship, which gives the mentor an opportunity to share their

professional and personal skills and experiences and to, through the process of sharing, talking and listening provide the learners with a safe space in which learners can explore, grow and develop. Typically, it is a one-to-one relationship between a more experienced and a less experienced person; it can, however, also work in a group. It is based upon encouragement, constructive comments, openness, mutual trust, respect and a willingness to learn and share.

In every learning programme that we implemented a mentorship, we adapt our mentorship programme to suit the needs of the learners as the programme progressed. OTI is focused on our learners' needs, which is in line with our learner support and we are, therefore, flexible to adapt the mentorship programme to suit the specific needs of the learners involved in each programme.

Part of the monitoring strategy is to evaluate the individual learners on a continuous basis in terms of their meeting the various milestones. On the OTI learner database the learner is classified as *low risk, medium risk or high risk* according to set criteria. The high risk learners get immediate attention of which personal mentoring is part of. OTI has used this monitoring strategy in various projects with great success. It gives one an immediate understanding of how the learners are doing.

3.9 QUALIFICATION AND PROGRAMMES OFFERINGS & COSTING

OTI's costing is done on a blended learning programme as per our training methodology.

Our programme and training methodology can be tailor made for clients' needs, for example block-classes or weekly contact sessions. Please note that any variance to our standard training methodology will have a cost effect.

OTI only appoints highly qualified tutors, mostly with a CA(SA) qualification and a Masters' degree in Taxation. All tutors work / have worked in the private sector for many years. By having top qualified staff, we ensure that we provide quality education to each learner.

At OTI, one can pay for all our offerings in affordable monthly instalments. Learners can further their studies without placing oneself under necessary financial pressure.

Tablets are available at R2 500 with OTI's electronic platform.

OFFERING	NOTE: EXPLAINING OFFERING	OTI INDIVIDUAL OFFERINGS COSTING	OTI PACKAGE OFFERINGS COSTING	SAIT COSTING
Full Qualification <i>Including ITC Preparation Course & ITC Assessment</i>	3.9.1	R35 000	R35 000	
RPL Programme	3.9.2		R22 000	
• Academic Bridging Course <i>Including ITC Preparation Course & ITC Assessment</i>	3.9.2	R20 000		
• POE Mentorship Programme	3.9.2 & 3.9.5	R3 250		
ITC Preparation Course	3.9.3	R3 990	R6 500	
OTI ITC Assessment	3.9.4	R3 200		
SAIT ITC Assessment	3.9.4			R3 200
POE Mentorship Programme	3.9.5	R3 250		
SAIT Workplace PoE	3.9.5			R3 250
OTI EISA Preparation Course	3.9.3	R3 990		
SAIT EISA Assessment	3.9.6			R4 500

Please note: All prices are inclusive of VAT.

3.9.1 FULL QUALIFICATION

A 2-year Academic Programme is offered, on a blended learning module.

The blended model includes:

- a structured learning programme based on learners accepting responsibility for their own learning;
- study guides for key focus areas;
- contact classes;
- structured feedback on assignments through OTI's electronic platform;
- writing of formative assessments after key focus area;
- continuous contact with the academic facilitators and PoE mentors through OTI's electronic platform.

Included in the Programme is the ITC Preparation Course and OTI ITC Assessment.

3.9.2 RPL PROGRAMME

The RPL Programme is developed consisting of a Taxation Academic Bridging Programme as well as the Workplace Experience Assessment done via a Portfolio of Evidence (PoE) entailing a logbook or training log.

The 6-month Taxation Academic Bridging Programme is offered, on a blended learning module.

Included in the Academic Bridging Programme is the ITC Preparation course and the OTI ITC Assessment.

The Workplace Experience Assessment is done via a Portfolio of Evidence (PoE) entailing a logbook or training log.

The Workplace Experience Assessment is done either:

- simultaneously during the academic programme, extended up to a year, should the learner be employed and has sufficient workplace experience; or
- through a full Learnership at a tax workplace provider after completion of the 6-month Taxation Academic Bridging Programme. The Learnership is done between 18 – 36 months, depending on the specific employers' training programme; or
- through an ad-hoc mentorship programme on a volunteer basis with OTI approved tax workplace providers.

OTI provides a Mentorship Programme to assist candidates in compiling their PoE and provides case studies should a specific tax component not be addressed in the workplace.

The mentors are highly qualified, mostly CA(SA)'s with Master in Taxation and years of work experience. They are all SAIT accredited assessors. After completion of the PoE, a final review is done and is submitted to SAIT with an assessors' report.

It should be noted that the Academic Bridging Programme is available to attend separate from the Workplace Experience Assessment, should the learner wish to compile the PoE by him/herself and submit it directly to SAIT for assessment.

3.9.3 PREPARATION COURSES

The purpose of the preparation courses is to ensure that learners are adequately equipped and prepared for the ITC and EISA assessments.

The preparation courses integrate a more practical aspect to the preparation towards the ITC and EISA. With contact sessions focusing mainly on exam technique and doing practical questions, whilst also using the opportunity to revise key technical aspects.

OTI successfully presented the preparation courses for the SAIT Tax Professional ITC and EISA written during 2016 and 2017.

The preparation courses are developed to empower and motivate the learners and are designed to the needs of a learner attempting the assessments for the first time or as a repeater.

3.9.4 ITC ASSESSMENT

Both OTI as an accredited skills provider and SAIT as the AQP administer the ITC Assessments that will assess learners against the assessment criteria for the Knowledge and Practical Skills components of the Qualification.

Should learners attend the OTI ITC Preparation course and write the OTI ITC Assessment, a package price is available, including both offerings.

3.9.5 POE MENTORSHIP PROGRAMME

OTI provides a Mentorship Programme to assist candidates in compiling their PoE and provides case studies should a specific tax component not be addressed in the workplace.

An agreement with the learner's workplace is reached that the OTI assigned mentor can be contacted if and when a mentor be needed to meet with the learner. The mentors will be contracted for the duration of the programme and will be available till the end of the tracking period.

Learners who are not yet in employment, and who have completed the 6-month Taxation Academic Bridging Programme, could be selected for the OTI ad-hoc mentorship programme on a volunteer basis with OTI approved tax workplace providers.

The mentors are highly qualified, mostly CA(SA)'s with Master in Taxation and years of work experience. They are all SAIT accredited assessors. After completion of the PoE, a final review is done and PoE's are submitted to SAIT with an assessors' report.

Files will be moderated by a SAIT accredited moderator on a sample basis.

Learners can also apply to SAIT directly to have their previous work experience recognised for entry into the EISA. A completed PoE is submitted by the learner, without an external mentorship programme.

3.9.6 EISA ASSESSMENT

SAIT as the AQP is responsible for the Tax Technician EISA and their set examination dates are in July and November of each year.

Applications to write the EISA can be made to the SAIT Head of Education and Standards, Caretha Laubscher by e-mail clauscher@thesait.org.za.

4. CONTACT DETAILS

4.1 GENERAL MANAGER

Contact person: Ronel de Kock

Email: ronel@oxbridgetraining.co.za

Telephone number: 012 348 3888 / 082 459 0495

4.2 PROGRAMME MANAGER

Contact Person: Juanita Dolphin

Email: juanita@oxbridgetraining.co.za

Telephone number: 012 348 3888

ANNEXURE

Occupational Certificate: Tax Technician detailed summary of the components, key focus areas, objectives and learning outcomes.

KNOWLEDGE COMPONENT				
Key Focus Area	NQF Level	Credits	Objectives	Learning Outcomes

Tax Legislation	5	40	Provide an overview of the different tax acts, the basic frameworks used and to provide the necessary legal interpretation skills	<ul style="list-style-type: none"> Principles underlying the different Tax Acts can be explained Explain basic legal interpretation rules and interpret tax legislation Principles underlying the general inclusion and deduction formulas in the income tax legislation are correctly identified and applied with reference to relevant case law
Tax Administration	5	20	Create an understanding of the SA Tax System, tax administration processes and the principles of dispute resolution	<ul style="list-style-type: none"> Identify sections of the TAA that applies to a set of facts and discuss the corresponding rights / obligations of a taxpayer The mandate, role and responsibilities of SARS are correctly explained The different aspects of the tax system are identified and their inter relationships are explained Relevant tax administration processes are identified and explained

KNOWLEDGE COMPONENT				
Key Focus Area	NQF Level	Credits	Objectives	Learning Outcomes
Taxation of Business	6	10	<ul style="list-style-type: none"> Distinguishing between the tax treatment of certain businesses from other 	<ul style="list-style-type: none"> Different forms of business entities are identified, their particulars are explained and the legislation that establishes and regulates

			<ul style="list-style-type: none"> Enable learners to demonstrate an understanding of: <ul style="list-style-type: none"> Tax framework Types of business Income tax Compliance 	<p>each entity is identified and explained with specific reference to taxation</p> <ul style="list-style-type: none"> Relevant frameworks can be applied to a business' tax affairs when calculating a tax liability
Taxation of Individual	6	10	Create an understanding of personal income tax, partnerships, farming, trusts, donations tax and estate duty	Compute and discuss an individual's tax liability who receives multiple sources of income
Value Added Tax	6	10	Create an understanding of the principles underpinning VAT and regulations pertaining to VAT	Principles, legislation, practices notes, advanced rulings and case law relevant to VAT could be described, interpreted and applied to a set of facts
Commercial Law	4	6	Create an understanding of the general principles of the law of contract and the consumer Protection Act and the impact thereof on taxation and the general principles of the Companies Act	Principles in the Consumer Protection Act affecting taxation can be described and applied to a set of facts
Financial Accounting	6	20	<ul style="list-style-type: none"> Create an understanding of the principles underlying financial statements and the role and impact of accounting and other financial reports on tax compliance Enable learners to demonstrate an understanding of <ul style="list-style-type: none"> Reconciliation Analysis of financials Financial statements 	<ul style="list-style-type: none"> Compare and reconcile the accounting profit before taxation figure with the taxable profit figure for Income Tax purposes Compare and reconcile the revenue figure as per financial statements and revenue for VAT purposes

KNOWLEDGE COMPONENT				
Key Focus Area	NQF Level	Credits	Objectives	Learning Outcomes
Basic Principles of Cost and Management Accounting	4	10	<ul style="list-style-type: none"> Create an understanding of the principles underlying cost and management accounting and the impact thereof on tax compliance 	Different cost element principles of Cost Management Accounting relevant to / affecting taxation can be

			<ul style="list-style-type: none"> • Enable learners to demonstrate an understanding of <ul style="list-style-type: none"> ○ Cost elements ○ Manufacturing accounts 	explained and applied to a case study
Management of Business	5	10	<ul style="list-style-type: none"> • Provide the learner with necessary understanding of principles under pinning business management • Enable learners to demonstrate an understanding of <ul style="list-style-type: none"> ○ Business communication ○ Soft skills ○ Business calculation ○ Interpersonal skills 	<ul style="list-style-type: none"> • Presentations can be done by using the correct body language, voice tone and multimedia devices • The professional communication skills required in a tax environment are explained
Ethics and Risks	5	8	<ul style="list-style-type: none"> • Provide an understanding of the principles underpinning ethical conduct and executing fiduciary and administration responsibilities • Enable learners to demonstrate an understanding of <ul style="list-style-type: none"> ○ Professional ethics ○ Tax risk 	Different ethical theories and a professional body's code of ethics can be explained and applied to a set of facts

PRACTICAL COMPONENT				
Key Focus Area	NQF Level	Credits	Objectives	Learning Outcomes
Complete registration documents or register taxpayer online	5	14	<ul style="list-style-type: none"> • Providing the learner an opportunity to complete manual and electronic registrations 	Consult with taxpayer <ul style="list-style-type: none"> • Face documents required for the tax registration process from sources, tax

			<ul style="list-style-type: none"> • The learner will be required to: <ul style="list-style-type: none"> ○ Consult with taxpayers ○ Identify tax types applicable to the taxpayer ○ Register taxpayer manually ○ Register taxpayer on e-filing 	<p>registration forms are correctly completed and problems regarding the registration process are rectified</p> <p>Identify tax types applicable to the taxpayer</p> <ul style="list-style-type: none"> • Compile minutes of a consultation meeting that reflects the taxpayers' income, trading activities and type of tax person needs to register for and rationale for the decisions • Documentation obtained is complete and applicable to the type of tax registration that needs to be done <p>Register taxpayer manually</p> <ul style="list-style-type: none"> • Applicable registration forms were completed as per the SARS regulations • Checklist with all requirements for registration of taxpayer is compiled and criteria for steps in checklist reflects the SARS regulations <p>Register taxpayer on e-filing</p> <ul style="list-style-type: none"> • Retrieve specific information from easy-file • Submit e-filing registration without errors
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PRACTICAL COMPONENT				
Key Focus Area	NQF Level	Credits	Objectives	Learning Outcomes
Drafting, checking and classifying tax records and	5	14	<ul style="list-style-type: none"> • Providing the learner, the opportunity to draft, check 	Consult with client or representative to identify, sort and confirm source documents

<p>source documents</p>			<p>and classify tax records and source documents</p> <ul style="list-style-type: none"> • The learner will be required to: <ul style="list-style-type: none"> ○ Consult with client or representative to identify, sort and confirm source documents according to income, expenditure and provisions ○ Compile basic financial statements 	<p>according to income, expenditure and provisions</p> <ul style="list-style-type: none"> • Documents submitted are relevant to the specific taxpayer submissions being prepared • Invalid documents are identified and referenced against applicable SARS requirements • A logical trail exists between working papers and source documents <p>Compile basic financial statements</p> <ul style="list-style-type: none"> • Explain the difference between capital and revenue expenditure • Describe how the acquisition of fixed assets can be funded • Explain the accounting treatment for recording the acquisition and disposal of fixed assets and the need for and methods of providing for depreciation on them • Describe the contents and use of the fixed asset register • Explain the accounting treatment for accruals and prepayment to expenses and revenue • Explain the reasons for and method of accounting for bad and doubtful debts • Identify reasons for closing off accounts and producing a trial balance • Explain the process and limitations of preparing a set of final accounts from a trial balance
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				<ul style="list-style-type: none"> Describe the methods of constructing accounts from incomplete records Provide reasons for imbalances resulting from incorrect double entries Provide reasons for and give examples of incomplete records arising from insufficient data and inconsistencies within the data provided
Compute tax liability using relevant legal, accounting and tax principles	6	40	<ul style="list-style-type: none"> Providing the learner an opportunity to compute tax liability using relevant legal, accounting and tax principles The learner will be required to: <ul style="list-style-type: none"> Identify and capture inputs and outputs for a VAT-vendor, based on VAT-vendors registration profile, supporting documentation, case law, rulings and pronouncements Capture income, expenses and provisions for an individual taxpayer Identify and capture payroll taxes Capture income, expenses and provisions for <ul style="list-style-type: none"> Trusts Incorporated entity partnerships 	<p>VAT</p> <ul style="list-style-type: none"> Output / input VAT, zero-rated and exempt supplies were identified according to regulations <p>Individual taxpayer / trusts / incorporated entity / partnerships</p> <ul style="list-style-type: none"> Expenses, income and provisions were identified according to regulations <p>Payroll taxes</p> <ul style="list-style-type: none"> The legislative framework governing employment related tax consequences are explained <p>Applicable to all of the above</p> <ul style="list-style-type: none"> Case law, rulings and pronouncements were applied in the determination of tax liability Tax liability has been calculated correctly given a case study scenario

Submitting tax returns	5	10	<ul style="list-style-type: none"> • Providing the learner an opportunity to submit tax returns • The learner will be required to: <ul style="list-style-type: none"> ○ Consult with taxpayers ○ Submit tax return manually ○ Submit return on e-filing 	<p>Consult with taxpayer</p> <ul style="list-style-type: none"> • Define the taxpayers estimated liability and explain regulations information • Draft letter of acceptance and report on submission <p>Submit tax return manually</p> <ul style="list-style-type: none"> • Return pack of documents is complete <p>Submit return on e-filing</p> <ul style="list-style-type: none"> • Logged in and submit returns • Successfully make payments on e-filing • Relate e-filing notices to specific taxpayers and take appropriate action
Producing tax packs for audit and review functions	6	14	<ul style="list-style-type: none"> • Providing the learner an opportunity to produce tax packs for audit and review functions • The learner will be required to: <ul style="list-style-type: none"> ○ Compile tax pack for audit purposes ○ Compile tax pack for tax review ○ Define the business profile of a taxpayer 	<p>Compile tax pack for audit purposes</p> <ul style="list-style-type: none"> • Records compiled in tax pack are relevant to the audit being done <p>Compile tax pack for tax review</p> <ul style="list-style-type: none"> • Records compiled in tax packs are relevant to the review being done • Typical documentation required from taxpayer for review is listed and defined • Items to be reviewed are identified, appropriate review methodology is selected and executed <p>Define the business profile of a taxpayer</p> <ul style="list-style-type: none"> • Compile minutes of the client in interview tht reflects the client's business profile, focus of the audit or review being conducted and type of documents that needs to be sourced

Analysing assessments	6	10	<ul style="list-style-type: none"> Providing the learner an opportunity to analyse and interpret assessments 	<ul style="list-style-type: none"> 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 reference are cited Action which is appropriate to discrepancies is identified and recommend Minute of consultation with taxpayer, reflects decisions taken by taxpayer and reasons for decision
Initiating, consulting and managing the ADR process	5	8	<ul style="list-style-type: none"> Providing the learner an opportunity to initiate, consult and manage the ADR process 	<ul style="list-style-type: none"> Liaison and follow-up with SARS is in line with ADR rules ADR motivation report is clear, factually correct and referencing appropriate regulations and case law
Maintain ethical, fiduciary and administration responsibilities related to a tax technician	5	8	<ul style="list-style-type: none"> Providing the learner an opportunity to maintain ethical fiduciary and administration responsibilities The learner will be required to: <ul style="list-style-type: none"> Apply ethical principles Demonstrate professional conduct in a tax environment Demonstrate practical fiduciary and administration responsibilities 	<p>Apply ethical principles</p> <ul style="list-style-type: none"> Workable solutions are proposed for ethical dilemmas <p>Demonstrate professional conduct in a tax environment</p> <ul style="list-style-type: none"> Written and verbal communications with taxpayer clients is conducted in a professional manner <p>Demonstrate practical fiduciary and administration responsibilities</p> <ul style="list-style-type: none"> Engagement letters are drafted, addressing time spent on engagement, confidentiality and accountability for comprehensiveness of information

WORKPLACE EXPERIENCE COMPONENT

Important: Should a learner not have exposure in the workplace in a certain key focus area, a RPL Case Study will be provided to be completed as part of the PoE

Key Focus Area	NQF Level	Credits	Objectives	Learning Outcomes
Complete registration documents or register taxpayer online	5	21	Providing the learner an opportunity to register taxpayers	<ul style="list-style-type: none"> • Identify tax types applicable to the taxpayer • Register: <ul style="list-style-type: none"> ○ Salaried individuals ○ Self-employed individuals ○ Incorporated entities ○ VAT-vendors
Drafting, checking and classifying tax records and source documents	5	21	<ul style="list-style-type: none"> • Providing the learner an opportunity to draft, check and classify tax records and source documents • The learner will be required to: <ul style="list-style-type: none"> ○ Consult with client of representative to identify, sort and confirm source documents according to income, expenditure and provisions ○ Compile basic financial statements 	Consult with client of representative to identify, sort and confirm source documents according to income, expenditure and provisions <ul style="list-style-type: none"> • Relate source documents to the tax types registers for the taxpayer • Relate all documents to correct tax period / year • Analyse previous year's tax return to establish tax activities base of previous year • Probe all submitted documents to obtain complete set of records, identify missing sets of records, banking details, receipt books • Summarise all submitted documents in a confirmation letter declaring all records have been submitted • Scrutinize source documents for validity as required by SARS regulations • Systematically sort and file source documents

				<ul style="list-style-type: none"> • Create a working paper file that cross references and indexes source documents to summary sheets <p>Compile basic financial statements</p> <ul style="list-style-type: none"> • Use correct accounting methods to record assets, liabilities, income, expenses and capital • Follow correct process involved in the preparation of final accounts
Capture tax liability using relevant legal, accounting and tax principles	6	40	<ul style="list-style-type: none"> • Providing the learner an opportunity to correctly capture the liability • The learner will be required to: <ul style="list-style-type: none"> ○ Identify and capture inputs and outputs for a VAT-vendor ○ Capture income, expenses and provisions for an individual taxpayer and partnership ○ Identify and capture payroll taxes ○ Capture income, expenses and provisions for an incorporated entity 	<p>Identify and capture inputs and outputs for a VAT-vendor</p> <ul style="list-style-type: none"> • Compute VAT payable / receivable <p>Capture income, expenses and provisions for an individual taxpayer and partnership</p> <ul style="list-style-type: none"> • Establish <ul style="list-style-type: none"> ○ Gross income ○ Deductible expenses ○ Exempt income ○ Other provisions ○ Existence of major assets disposals ○ Any lump sum receipts and or accruals • Distinguish between capital and revenue income • Scrutinize working paper to establish any income not reflected • Identify rebates applicable • Manually calculate the taxable income • Select appropriate tax rate from tables • Compute tax liability • Complete the other sections of the IT12 • Identify CGT implications

				<p>Identify and capture payroll taxes</p> <ul style="list-style-type: none"> Identify the obligations of the employer Interpretation of working in contracts of employment Identify the structure of fringe benefits Identification of independent contractors and personal service provider relationships Compute the PAYE liability Compute other employment-related taxes for example UIF & SDL <p>Capture income, expenses and provisions for an incorporated entity</p> <ul style="list-style-type: none"> Establish <ul style="list-style-type: none"> Gross income Deductible expenses Exempt income Other provisions Existence of major assets disposals Distinguish between capital and revenue income Scrutinize working paper to establish any income not reflected Identify different sources of income Compute tax liability Identify CGT implications Compute dividends tax Complete the other sections of the ITR14
WORKPLACE EXPERIENCE COMPONENT				
Key Focus Area	NQF Level	Credits	Objectives	Learning Outcomes
Submitting tax returns	5	10	<ul style="list-style-type: none"> Providing the learner an opportunity to successfully submit tax returns 	<ul style="list-style-type: none"> Consultation with taxpayers Determination of deadline for submission and

				<p>schedule tax return completion accordingly</p> <ul style="list-style-type: none"> • Compile submission pack, ensuring correct version of all supporting documents is accompanying the return • Manual submission – check all submitted documents with SARS official, obtain acknowledgement of receipt and file a copy of all returns for own records • Submission via e-filing logon, complete and file the return. Print and file provisional assessment. Effect payment on e-filing. Regularly scrutinize e-filing for notices and take appropriate actions
Producing tax packs for audit and review functions	6	21	Providing the learner an opportunity to compile tax packs for tax review	<ul style="list-style-type: none"> • List documentation that could be requested from taxpayer • Review: <ul style="list-style-type: none"> ○ According to industry norms applicable to specific entity ○ Tax returns of salaried individuals ○ Tax returns of self-employed individuals ○ Income tax returns of incorporated entities ○ EMP returns ○ VAT returns

WORKPLACE EXPERIENCE COMPONENT

Key Focus Area	NQF Level	Credits	Objectives	Learning Outcomes
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Analysing assessments	6	8	Providing the learner an opportunity to analyse the assessment by comparing and reconciling the tax return and tax calculation to the assessment	<ul style="list-style-type: none"> • Confirm compliance with tax requirements for lodgements and returns • Compare and reconcile the tax return and tax calculation to the assessment • Identify any discrepancies, including interest and penalties • Consult with taxpayer on most appropriate cause of action • Minute consultation with taxpayer, reflecting decisions taken by taxpayer and reasons for decision
Participate in the ADR (objection only) process	5	8	<ul style="list-style-type: none"> • Providing the learner an opportunity to enter into the alternative dispute resolution process • The learner will be required to complete / review ADR1 / NOO form 	<ul style="list-style-type: none"> • Complete / review ADR1 / NOO form • Draft / review motivation in support of ADR and source supporting documentation
Maintain timesheets	5	8	<ul style="list-style-type: none"> • Providing the learner an opportunity to manage administrative duties • The learner will be required to: <ul style="list-style-type: none"> ○ Administrate timesheets ○ Manage administrative duties 	Complete timesheets