

PAPER 2	SCORE OUTLINE	CANDIDATE NUMBER		CANDIDATE SCORE	COMPETENT CANDIDATE
		AVAILABLE	MAX		
	VAT	17	15		7.5
	VDP	15	15		7.5
	Share repurchase	26	20		10
	TOTAL	58	50		
ELO 1.1; ELO 1.3; ELO 1.4; ELO 1.5	VAT				
	A score of 50% indicates that the candidate has the ability to:				
	* Identify the different requirements before and after VAT registration				
	* Critically evaluate the grounds for an additional assessment				
	* Compare supporting documentation with legislative requirements.				
	* Interpret tax law and other materials with technical accuracy.				
ELO 1.2; ELO 1.3; ELO 1.4	VDP				
	A score of 50% indicates that the candidate has the ability to:				
	* Translate amounts denominated in a foreign currency				
	* Determine the new amount of tax payable by combining old and new information				
	* Interpret tax law and other materials with technical accuracy.				
ELO 1.2; ELO 1.5	SHARE REPURCHASE				
	A score of 50% indicates that the candidate has the ability to:				
	* Identify all possible relevant tax Acts.				
	* Review information provided.				
	* Integrate provisions of more than one relevant tax Act.				
	* Interpret tax law and other materials with technical accuracy.				