

OCCUPATIONAL CERTIFICATE TAX PROFESSIONAL EISA RULES AND REGULATIONS

This document need to be read with the following documents:
The Assessment Policy and the EISA Assessment Guidelines

CONTENT

1.	Introduction	3
2.	Assessment Structure and Requirements	3
3.	Assessment Scope	5
4.	Assessment Marking	5
5.	Examination Check List	5
6.	Guidelines for Invigilators and Candidates	5
6.1.	Seating arrangements	5
6.2.	Candidates Examination Number	6
6.3.	Permitted text, calculators and hardware	6
6.4.	Leaving the Examination Venue	7
6.5.	End of Examination	7
6.6.	General Information	8
6.7.	Food and Drink	8
6.8.	Misconduct	8
6.9.	Results	9
6.10.	Examination Scripts	9
7.	Invigilator's Checklist	10
7.1.	Examination Preparation Procedures	10
7.2.	Be Contactable	11
7.3.	Candidate Administrative Procedures	11
	EXAM TIME TABLE	11
7.4.	Procedures during the Examination	12
7.5.	Procedures at the end of the Examination	13

8.	Announcements	13
	First Examination Instructions	14
	Second Examination Instructions	15
6.	Invigilators Documents to Complete	16
7.	Version Control	
	Version: C.Laubscher 041016; 071116; 161017; 160718	

1. Introduction

Welcome to an exciting journey in the Tax Profession!

This document contains the rules and regulations for the Tax Professional External Integrated Summative Assessment (EISA).

Application to write the Tax Professional EISA is made to SAIT once the knowledge, practical skills and workplace experience components are successfully completed.

Candidates must obey all instructions issued by an invigilator. Failure to do so is a serious breach of the competency assessment rules and regulations. It is therefore imperative that all announcements as outlined in this document are read out to the candidates.

2. Assessment Structure and Requirements

2.1. The EISA format

- The EISA is written (TYPED) on two consecutive days.
- The length of each day is 8 hours (4 hours per paper).
- Candidates writing the EISA will be allowed full internet access via Wi-Fi.
- No other devices except for a candidates' laptop will be allowed during the duration of the examination like, but no limited to, mobile phones, smart phones, tablets or any other similar devices. These devices should be switched off for the duration of the examination and stored away from the candidates' desk. No communication is allowed during the examination.

Please note that NO outside communication is allowed during the examination. NO communication like, but not limited to, email, google communicator (hangouts), Skype, Intranet communicators etc. is allowed and will be considered as MISCONDUCT.

2.2. EISA paper detail

	Paper number	Time 8:30 – 17:00	Type	Marks	Time
DAY 1: Compulsory both papers	Paper 1	8:30 – 12:30	Fundamental Awareness: Multiple Choice Questions	50 marks	4 hours
	Paper 2	13:00 – 17:00	Compliance: Integrated	50 marks	4 hours
DAY 1: TOTAL				100 marks	8 hours
Day 2: Candidates choose 2 of the 3 papers	Paper 3	9:00 – 17:00	Individuals	50 marks	
	Paper 4		Companies	50 marks	
	Paper 5		VAT	50 marks	
DAY 2: TOTAL				100 marks	8 hours
				200 marks	

3. Assessment Scope

The EISA assess candidates against their knowledge, practical skills and workplace experience obtained.

Tax Professional Assessment Scope

Knowledge Component					
	Title	NQF Level	Credit		
1	(CESM: Taxation) The Principles of Tax Administration	6	12		
2	(CESM: Commercial Financing Law) Principles of Commercial Law & Business Enterprises	7	10		
3	(CESM: Accounting and Finance) Analysis & Interpretation of Financial Statements	7	22		
4	(CESM: Taxation) General Tax Principles	6	5		
5	(CESM: Taxation) Personal Income Tax, Farming Enterprises, Partnerships and Trusts	8	10		
6	(CESM: Taxation) Corporate Income Tax	8	12		
7	(CESM: Taxation) Employment Related Tax Consequences	7	5		
8	(CESM: Taxation) Other Taxes: Customs and Excise Duty, Donations Tax, Property Taxes and Securities Transfer Tax	7	6		
9	(CESM: Tax Law) Value Added Tax	8	8		
10	(CESM: Administration of estates) Administration of Estates	8	8		
Total Knowledge Credits			98		
Practical Skills Component					
1	Register Taxpayers, Calculate Tax Liabilities and Finalizing Income Tax, Payroll Tax and VAT Returns	8	30		
2	Review / Audit Tax Balances	8	20		
3	Mediate Tax Disputes	8	10		
4	Write Tax Opinions and Reports	8	10		
5	Demonstrate Ethics and Professional Conduct in a Tax Environment	8	10		
Total Practical Skills Credits			98		
Workplace Experience Component: Private Practice					
1	Register Taxpayers and Finalise Income Tax, Payroll Tax and VAT Returns	7	78		
2	Review Income Tax, Payroll Tax and VAT Returns	8	48		
3	Complete ADR Form related to Income Tax, Payroll Taxes and VAT	8	48		
4	Write Tax Opinions Related to Tax Disputes, Business Models and Investment and Estate Planning	7	48		
Total Work Experience Credits			222		
Total Qualification Credits			400		
Knowledge Credits:	98 credits (25%)	Practical Credits:	80 credits (20%)	Workplace Credits:	222 credits (55%)

Knowledge + Practical + Workplace Components

4. Assessment Marking

- Competency is assessed.
 - Candidates have to pass all papers with at least 50% pass mark.
 - Marks or percentages are awarded for internal assessment only and not as indication of pass mark.
 - To be successful, a candidate must achieve a rating of 'competent' on all Occupational Tasks (ELO1, ELO2, ELO3 and ELO4) as per the qualification requirements and ≥50% for all Papers.
 - Occupational Tasks:
 - ELO 1: Registering tax payers and finalising income tax, payroll tax and VAT returns.
 - ELO 2: Reviewing or auditing tax balances
 - ELO 3: Mediating tax disputes
 - ELO 4: Writing tax opinions

5. Examination Check List

- Printed examination confirmation letter.
- ID book or drivers license.
- Details of the examination venue.
- Permitted texts.
- Calculator.
- Black or blue ball point pens.
- Ruler.
- For EISA: Laptop, charger and 3G dongle.

6. Guidelines for Invigilators and Candidates

6.1. Seating Arrangements

- **Please note:** Seating arrangements are venue specific. The invigilator will give clear instruction in terms of the seating arrangements.
- Each candidate must make sure they sign the examination register per session when entering the exam venue.
- Each candidate will receive a duplicate attendance slip in their assessment pack per session. Sessions: Session 1 Day 1; Session 2 Day 1; Session 3 Day 2.
- Please make sure that the attendance slips are completed by all candidates for all sessions.

- Candidates must place their printed examination confirmation letter, ID Book or driver's licence and attendance slip on their table
- Invigilators need to check each attendance slip, verify a candidate's identity and sign each attendance slip. The candidate will keep one copy for themselves per session and other copy will be handed in with the assessment packs after each session.

6.2. Candidate Examination Number

- SAIT takes all reasonable steps to ensure that candidates cannot be identified in any way or that the objectivity of the marking and adjudication processes is compromised. To this end, SAIT use the candidates' student number as unique identifier and give clear instructions to candidates not to write their names on any of the assessment stationary.
- The candidate will receive an examination confirmation letter prior to the assessment confirming the candidates' exam number/student number.
- The exam number must be written on the cover of each answer book and each file must be saved with the exam number visible in file name.
- The candidates name must not appear anywhere on or in the answer books, not even on scrap paper or in file names.
- Candidates must hand in all assessment related stationary at the end of the assessment.

6.3. Permitted Texts, Calculator and Hardware

- Candidates writing the EISA will be allowed to use their own laptops and type their answers. The candidates' need to clearly save their questions with the indicated file name provided to them. Candidates need to allow enough time to set-up their laptops before the start time.
- Candidates can bring in any hard bound books to use in assessment. **No loose papers.**
- Electronic files/templates will be emailed to candidates the morning of the assessment.
- Candidates will receive a hard copy of the assessment and additional supporting documents.
- Candidates will submit all their assessment stationary and papers to the invigilators at the end of the exam. An envelope will be provided for this purpose.
- Any additional electronic documents/templates for candidates to use in their assessment will be emailed to candidates the morning just before the assessment. Invigilators will receive instructions in this regard.
- Candidates will at the end of the exam session also email their answer documents to education@thesait.org.za

6.4. Leaving the Examination Venue

- Should candidates need to leave the examination venue during the examination time, candidates should inform the invigilator without disturbing the other candidate's.
- Candidates are not allowed to take their mobile phone when they do leave the examination venue and the candidate need to be escorted.
- If a candidate leave the venue without the invigilators permission, the candidate are not allowed to return to the examination venue.
- If a candidate wish to leave the examination venue before the end of the examination, the candidate must hand in all their assessment stationary to the invigilator before he/she leaves.
- A candidate cannot leave the examination venue until 60 minutes after the start of the assessment paper.
- The candidates will be informed of the time 30 minutes before the end of the assessment. After this time call, all candidates must remain seated until all assessment stationary have been collected.
- Candidates must make sure that the email that they forward with assessment documents attached to education@thesait.org.za has gone out of their "outbox".

6.5. End of Examination

- Candidates must immediately cease typing.
- Save the work; this time stamp will be used to verify STOP time.
- Email the assessment documents to education@thesait.org.za
- Please email all files, original format and .pdf version.
- Candidates will submit all assessment stationary and papers to the invigilators at the end of the exam.
- The candidate must make sure that they seal all their documents in the envelope provided for this purpose before handing it over to the invigilators.
- The time stamp on the saved files will be verified if there is any irregularities or technical issues when saving work and emailing all the saved files.
- **The candidates will email all files as attachments to education@thesait.org.za. The email address and file names to be used will be written on the white board in the venue. Candidates must be made aware of this arrangement.**

6.6. General Information

- Before, during and after the examination, candidates are not allowed to behave in a manner which will distract their fellow candidates. Any inappropriate behaviour by candidates needs to be reported to SAIT's Head of Education.
- Candidates are not permitted to communicate with, receive assistance from, or copy from the paper of another candidate. Any such incident need to be reported to SAIT's Head of Education immediately and disciplinary action may be taken.
- Candidates are advised to bring a watch for your own time keeping purposes as if is not always possible to ensure you are seated with a clear view of the venue's clock.
- All mobile phones and other communication devices must be switched off before candidates enter the examination venue as instructed by the invigilator. Candidates will not be allowed to use such devices for timekeeping during the examination. If found with any such device during the examination it will be treated as an offence. It is also an offence to send or receive calls or messages during an examination, or allow ringtones or pre-set alarms to cause a disturbance. Any phones left in bags or coats in the hall which ring will be switched off by the invigilator.
- Belongings, which candidates are not permitted to have with them you at their examination desk, should be left in the designated place as indicated by the invigilator.
- Very small handbags may be left underneath the candidates' chair. Candidates were advised not to bring anything valuable to the hall as all items are left at their own risk.
- Smoking is not permitted in the examination venue.

6.7. Food and drink

- Candidates may bring food or drinks into the examination venue, provided it is of a nature that, in your opinion, will not cause a disturbance.

6.8. Misconduct

- Any activity that is irregular or dishonest or likely to give an unfair advantage to any candidate shall be considered to be misconduct.
- The chief invigilator at the examination venue will report to SAIT Head of Education all cases of suspected misconduct in connection with the examination.
- SAIT reserves the right to suspend marking or to withhold publication of the results of any paper of candidates suspected of having been involved in any misconduct in connection with a paper, pending the findings of the SAIT Disciplinary Committee as the case may be, into the alleged misconduct.

6.9. Results

- SAIT shall notify each candidate per e-mail when results are ready and date on which the results will be published.
- The results of the 2018 Tax Professional EISA will be published on the SAIT website.
- SAIT shall display a list of candidates' results at its Head Office in Pretoria and reserves the right to publish candidates' results in any other manner that it may consider appropriate.
- Under no circumstances will results be given telephonically.
- Results are uploaded to Quality Council for Trades and Occupations (QCTO) for verification within 21 working days after assessment. Approval and certification will be done by the QCTO within 21 working days after submission of results by SAIT.

6.10. Examination Scripts

- Examination scripts and other submitted documents shall remain the property of SAIT and shall not be returned to candidates. SAIT retains the right to use the scripts and other submitted documents for reasons it deems appropriate.
- Examination scripts are kept for a maximum of 6 months after the results have been published.
- Only candidates who were unsuccessful can request a copy of their answer books and mark sheets.
- The *Request for Scripts* form will be available from SAIT upon request. Please refer to the Access to Information Policy/Request for Examination Answer Books

7. Invigilator's Checklist

7.1. Examination Preparation Procedures

- Obtain the couriered examination package from the venue contact person as per prior arrangement.
- Once received, contact the Head of Education, confirming receipt of the examination package, and report immediately whether the package is / is not sealed.
- Open the examination package in the presence of the venue contact person.
- There are 3 packages with assessment packs:
 - Session 1 Day 1 (Paper 1)
 - Session 2 Day 1 (Paper 2)
 - Session 3 Day 2 (Paper 3, 4 & 5)(complete choice of 2)
- The sealed packages, marked Day 1 Session 2 and Day 2, inside the received examination package should be handed back immediately to the venue contact person for safe lock-up, for afternoon session on day 1 and day session of day 2 of the examination.
- Proceed to the examination venue.
- Place the exam register close to the venue entrance.
- Make sure each candidate sign the examination register when they enter the assessment venue.
- Appropriate exam papers.
 - Day 1: Paper 1 (Multiple Choice Answer sheet included in Assessment Pack)
 - Day 1: Paper 2 (All hardcopy)
 - Day 2: Paper 3, Paper 4 & Paper 5 (Electronic documents will be emailed)
- Any additional references or updates provided are supplied to the candidates with the examination papers.
- **All electronic documents like templates will be emailed to candidates before each assessment.**
- Candidates will set-up their laptops and after 2nd instructions candidates will open their email to receive any electronic documents send from education@thesait.org.za.
- **Clear instructions will be given in each assessment pack respective to each session.**

7.2. Be Contactable

- You should have your mobile phone with you during the examination and ensure that the Head of Education has been provided with your contact number.
- The Head of Education will contact you at 7:30 each morning of the examination to confirm that everything has been set up.
- It is essential to keep your phone on vibrate during the examination in case any announcements are to be made. If you receive a call from the Head of Education during the exam, please accept the call but do not speak until you have left the examination venue. The Head of Education will know that you have answered the call and cannot talk until you have left the examination venue. Under no circumstances, must you speak on your phone in the examination venue.

7.3. Candidate Administrative Procedures

- All candidates can enter the examination venue 45 minutes before each assessment.
- Candidates must be seated by 10 minutes before assessment start time.
- The attendance register should be signed by candidates as they enter the venue.
- Read the First Examination Instructions.
- Hand out the assessment packs.
- Allow candidates to settle-in, complete the attendance slips and details on examination answer books.
- Read Second Examination Instructions 5 minutes before assessment start time.
- If there are any electronic documents as per instructions from Head of Education, the invigilator will ask candidates to open their email and download the relevant document/template.
- **Announce Start Time.**

Session	Be seated	1 st Instructions	Hand out assessment packs	2 nd Instructions	Start Time	Stop Time
Session 1: Day 1	8:20	8:20	8:23	8:25	8:30	12:30
Session 2: Day 1	12:50	12:50	12:53	12:55	13:00	17:00
Session 3: Day 2	8:50	8:50	8:53	8:55	9:00	17:00

7.4. Procedures during the Examination

- The examination register should be signed by candidates as they enter the exam venue.
- Please check if all attendance slips have been completed by candidates.
- Please check the completed attendance slips against candidates' identification.
- Confirm candidate details against their examination registration number as per their examination letter and their proof of identification.
- Please sign each attendance slip after verifying each candidate's identity and examination number.
- Candidates have to submit their attendance slips with their assessment stationary. An envelope will be provided as part of the candidates assessment pack for this purpose.
- After checking all attendance slips, please verify candidate count against the examination attendance register. Please indicate if there are absent candidates by writing absent against their names on the examination attendance register and signing next to it.
- Please indicate the headcount on the invigilators report as well as the amount of absent candidates.
- The number of present and absent candidates for a particular examination should be sent to the Head of Education by text message.
- If a candidate is more than 45 minutes late from the commencement of writing of the examination, the candidate will not be permitted to enter the examination venue.
- If a candidate asks a question on the examination paper please contact the Head of Education, who will give you the appropriate reply to the question asked, having checked it with the Examiner if necessary.
- Please do not enter into any discussions with the candidates regarding the content of the examination paper.
- Please do not give your opinion on the examination papers to candidates.
- Should a candidate wish to leave the examination early, collect all their assessment stationary. No candidate may leave during the first 60 minutes of the examination process or in the last 30 minutes.
- If a candidate wishes to leave the examination venue, please ensure that they are accompanied. If they are going to the bathroom, please wait outside the main doors and escort them back into the examination venue. Please ensure that there is always at least one invigilator remaining in the examination venue.
- If you are experiencing any problems with the venue you are in – for instance, noise, heat, lighting etc. – please inform the contact person at the venue and the Head of Education.

- If there are any disturbances during the examination, or there are any complaints, make sure to inform the Head of Education immediately as action may need to be taken. Please make note of these on the Irregularities Report provided for this purpose.
- Candidates need to be informed of time intervals per 60 minutes.
- Candidates need to be informed of the time 30 minutes before the end of the examination.
- Once the examination is over, candidates must remain seated until you have collected all the assessment stationary and have given permission for candidates to leave the examination venue.

7.5. Procedures at the end of the Examination

- Candidates must immediately cease typing and save their files. They should open their email programmes, attach their files and send the email. They should check their email outbox to make sure the emails have been forwarded. The candidates should then shut down their laptops. Candidates must remain seated until all assessment stationary have been collected.
- Once all the assessment stationary have been enclosed in provided envelopes please ask candidates to seal the envelope. Only after they have handed in the envelope with assessment stationary may they leave the examination venue.
- Reconcile the number of candidates on the examination attendance register with the number of envelope packs collected.
- The examination attendance register list, assessment packs sealed in envelopes and invigilators reports should be sealed in a courier bag (as provided), and submitted to the venue contact person for safe lock-up and couriering, as per arrangement.

8. Announcements

It is essential to read out all necessary announcements in order to ensure that candidates in all examination venues across the country are being given the same information.

Session	Be seated	1st Instructions	Hand out assessment packs	2nd Instructions	Start Time	Stop Time
Session 1: Day 1	8:20	8:20	8:23	8:25	8:30	12:30
Session 2: Day 1	12:50	12:50	12:53	12:55	13:00	17:00
Session 3: Day 2	8:50	8:50	8:53	8:55	9:00	17:00

First Examination Instructions

- Good morning everyone.
- Please leave all your belongings which you are not permitted to have with you in the designated area.
- Very small handbags may be left underneath your chair.
- All mobile phones and other communication devices must be switched off and left in your bag.
- Smoking is not permitted in the examination venue.
- You may eat or drink during the examination without causing any disturbance.
- Did you complete and sign the examination attendance register when you entered the venue?
- If not, please make sure to complete and sign it now. The register must be signed for each session.
- I will now hand out the assessment packs.
- **The assessment pack will contain the following:**
 - ✓ Candidate exam instruction page (please make sure you read this)
 - ✓ Duplicate attendance slips (please complete both)
 - ✓ Hard Copy exam paper
 - ✓ Answer books as per session requirements.
 - ✓ Other hard copy documents as per paper requirement
 - ✓ Instruction for soft copy documents as per paper requirement (to be emailed)
- Place your printed examination confirmation letter, ID Book and/or driver's licence with the completed duplicate attendance slip on your table for identification purposes. The invigilator need to sign the attendance slip after verifying your information.
- Complete the required information on the assessment stationary.
- Please only save your examination number/student number on all the documents.
- Please note, you are not allowed to have loose papers if you. If any of you wish for your legislation to be checked prior to the examination, please inform me now.
- Please raise your hand for assistance in case of a question and/or any issues.
- If you need to leave the room please raise your hand for the invigilator to assist you.
- The toilets are.....Please indicate to the students where the toilets are (venue specific)
- In the event of a fire, please follow the instructions provided as per the venue arrangements. Please show the candidates where the exits are and/or the fire drill instructions.

At 8:45 Second Examination Instructions

- Hand out the assessment packs.
- You will receive the following:
 - SESSION 1: DAY 1: Paper 1
 - SESSION 2: DAY 1: Paper 2
 - SESSION 3: DAY 2: Paper 3, 4 & 5
- Please settle-in and complete your personal information on your assessment stationary. Familiarise yourself with the provided file format to save your files and the email address to forward the papers at the end of the assessment.
- Please check that you're Paper and Question contains the correct amount of pages.
- Please read the candidate instruction page.
- You are only allowed to familiarise yourself with the Instructions on the cover page.
- You may not leave the examination venue during the first 60 minutes of the examination process or in the last 30 minutes.
- All material relevant to your answer must be written/typed and saved prior to the end of the examination.
- **If there are any electronic documents included in the assessment the documents/templates will be emailed at the start of the assessment. The invigilator will be informed of this arrangement.**

At Start Time:

- Your exam **START time**.
- You have 4 hours per paper.
- Good luck!

ANNOUNCE 1 HOUR INTERVALS!

ANNOUNCE 30 MINUTES BEFORE END OF ASSESSMENT

- There are 30 minutes remaining.
- You may not leave the venue during the remaining 30 minutes.

ANNOUNCE ASSESSMENT STOP TIME!

- The examination is now over.
- Please stop writing/typing and save your work.

- Please open your email programme and forward your files to the email address provided.
- Please have all your assessment stationary ready to place in the envelope provided for this purpose. The envelope was included in your assessment pack.
- Put all stationary in the envelope. Seal the envelope and have it ready for collection.
- You are reminded that there is no finishing up time and anyone continuing to type now will be in contravention of the examination regulations.
- It is your responsibility to ensure that files are saved and forwarded.
- Make sure the email with attached files is not in your email outbox.
- Please remain seated until all envelopes have been collected and you are given permission to leave the examination venue.
- You may now quietly leave the examination venue.

Please take all personal belongings with you. Please submit all assessment stationary before leaving the venue.

This document should be read in conjunction with the Assessment Policy and EISA Candidate Guidelines.

9. Invigilators – Documents to complete

Invigilators please complete and submit the following documents for each day:

- Confirmation of Invigilator
- Invigilators report
- Irregularity report