

# Tax Professional Qualification

## Accreditation Application as Provider

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## 1. Introduction

All Knowledge, Practical Skills and Workplace Experience Training Providers seeking accreditation with SAIT must complete this Application Document and submit all the required documentation as stated.

This document should be read with the Tax Professional Qualification: Accreditation Policy and Procedures.

A site visit will be conducted as part of the approval process for new accreditation applications, followed by periodic site monitoring visits. Please refer:

- Annexure A: Site Visit Checklist for New Applications
- Annexure B: Checklist for Monitoring Site Visits.

## 2. Instructions

Applications must be complete to enable SAIT to proceed with the accreditation process. To assist with this, if you have queries regarding the application, please contact Caretha Laubscher, SAIT Head of Education and Standards at [claubscher@thesait.org.za](mailto:claubscher@thesait.org.za).

Guidelines for completion of Accreditation Application:

- All applicants must complete Section A.
- Applicants applying to become accredited as a Knowledge Provider must complete Section B.
- Applicants applying to become accredited as a Practical Skills Provider must complete Section C.
- Applicants applying to become approved as a Workplace Experience Provider must complete Section D.
- The head of training or the head of the business unit or department responsible for the Tax Professional Learnership has to complete sign Section E.

Please ensure that all the relevant sections are completed and necessary documentation as requested attached. Return application to Caretha Laubscher, SAIT Head of Education and Standards. .

### 3. Type of Application

	Mark	Complete the following Sections
Organisational Information		Section A
Knowledge Competency Provider		Section B
Practical Skills Provider		Section C
Workplace Experience Provider		Section D
Training Officer Authentication		Section E

#### 4. Administration Fee Structure

Application and Accreditation Fees	Mark
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Knowledge Competency Providers are accredited by QCTO

Practical Skills Provider are accredited by QCTO

Workplace Experience Provider	R6 845	
Practical Skills and Workplace Experience RPL Exemption Application (Assess POE & Logbook)	R3 250	Per Learner

Monitoring Fees	Mark
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Knowledge Competency Provider monitored by QCTO n.a

Practical Skills Provider monitored by QCTO n.a

Workplace Experience Provider Monitoring – every 3 years R5 550

Workplace Experience Provider Monitoring – annually (Assess example POE & Logbook) R3 250

Learnership Fees iro Training Contracts	Number of Learners
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Registration of Contract per Learner R 750

Annual Administration Levy iro each Learner R 250

Candidate Fees	
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Tax Professional Knowledge Competency Assessment (RPL Entry Exam) R4 500

Tax Professional External Integrated Summative Assessment (Final Exam) R 5 950

## 5. Section A: Organisational Information

### A1: Organisational Details

Please provide details of the organisation.

Name of Organisation

Faculty / School

Department

VAT Number

Physical address

Postal address

Telephone number

Fax number

Website

### A2: Contact Details

Please provide details of the person directly responsible for the Tax Professional Qualification Accreditation Application of the organisation.

Title

First Name

Surname

Position

Telephone Number

Mobile Number

Fax Number

E-mail Address

## 6. Section B: Knowledge Competency Provider

SAIT will recommend possible skills development providers to the QCTO for formal accreditation.

### B1: Accreditation with the Council for Higher Education (CHE)

Is your institution currently accredited by the CHE to offer qualifications in taxation?

Yes No

If **Yes** please provide the following information regarding the qualification(s)

Qualification Name (as registered on the NLRD)	NLRD Qualification ID	NQF Level

If **No**, is your organisation accredited by the CHE to offer any other (related) qualification(s)?

Yes No

### B2: Registration with the Department of Higher Education and Training to offer the programme(s) listed in B1 above

Is your organisation or institution registered with the Department of Higher Education and Training to offer the qualifications listed in B1?

Yes No

### B3: List the Modules of the Tax Professional Qualification which you intend to offer

List the Knowledge Modules for which you want to be accredited. Please refer to the Tax Professional Qualification Curriculum Document for further guidance. If the content of the modules correspond with the content of a qualification for which you are already accredited by the CHE, please provide details of the qualification and the specific course(s) in which the Tax Professional Qualification's content will be offered.



Tax Professional Learnership Qualification					Corresponding Qualification (CHE)						
Name of Module	Mark Modules for Accreditation with X	Module Number	NQF Level	Credits	Mode of delivery (D=distance, R=residential)	Semester in which Module will be offered	Name of Qualification	NLRD ID	Name of Course / Module	NQF Level	Credits
The Principles of Tax Administration		041301241103KS001	6	12							
Principles of Commercial Law and Business Enterprise		120315241103KS002	7	10							
Analysis and Interpretation of Financial Statements		041301241103KS003	7	22							
General Income Tax Principles		041301241103KS004	6	5							
Personal Income Tax, Partnerships, Farming Enterprises and Trusts		041301241103KS005	8	10							
Corporate Income Tax		041301241103KS006	8	12							
Employment Related Tax Consequences		041301241103KS007	7	5							
Other Taxes: Customs and Excise Duty, Donations Tax, Property Taxes and Securities Transfer Tax		041301241103KS008	7	6							
Value Added Tax (VAT)		120315241103KS009	8	8							
Administration of Estates		120315241103KS010	8	8							

#### B4: Staff Responsible for the Tax Professional Qualification Knowledge Modules

Please provide the following information on the members of staff who will offer the Knowledge Modules for the Tax Professional Qualification.

Name	Position in Department (e.g. Senior Lecturer)	Highest Educational Qualification

#### B5: Documents to be submitted in support of the Application

The following documents have to be submitted in support of the Accreditation Application:

- Please refer to the QCTO application documents:
  - a. Skills Development Provider Accreditation Application Form
  - b. Criteria and guidelines for accreditation of skills development providers.
- Suggested Support Documents to be submitted:
  - a. For each of the modules as listed in the table per Section B3, learning outcomes and assessment criteria as per the organisations or institutions' study guides.
  - b. Examination papers, including the report of the external examiner.
  - c. CV's of the members of staff responsible for the Knowledge Modules of the Tax Professional Qualification as listed in the table per Section B4.

## Section C: Practical Skills Provider

*SAIT will recommend possible skills development providers to the QCTO for formal accreditation.*

### C1: List the Modules of the Tax Professional Qualification which you intend to offer

List the Practical Skills Modules for which you want to be accredited. Please refer to the Tax Professional Qualification Curriculum Document for further guidance.

Name of Module	Mark Modules for Accreditation with X	Module Number	NQF Level	Credits
Register Taxpayers, Calculate Tax Liabilities and Finalising Income Tax, Payroll Tax and VAT Returns		241103PS00001	8	30
Review / Audit Tax Balances		241103PS00002	8	20
Mediate Tax Disputes		241103PS00003	8	10
Write Tax Opinions and Reports		241103PS00004	8	10
Demonstrate Ethics and Professional Conduct in a Tax Environment		241103PS00005	8	10

### C2: Staff Responsible for the Tax Professional Qualification Practical Skills Modules

Please provide the following information on the members of staff who will offer the Practical Skills Modules for the Tax Professional Qualification.

Name	Position in Organisation	Highest Educational Qualification	Years of Practical Experience in a Tax Environment

### C3: Teaching of Practical Skills Modules

Please describe the measures that you have taken to ensure that real-life practical examples are used in the teaching of the Practical Skills Modules.

### C4: Assessment of Practical Skills Modules

Please describe how the Practical Skills Modules will be assessed.

### C5: Documents to be submitted in support of the Application

The following documents have to be submitted in support of the Accreditation Application:

- Please refer to the QCTO application documents:
  - a. Skills Development Provider Accreditation Application Form
  - b. Criteria and guidelines for accreditation of skills development providers.
- Suggested Support Documents to be submitted:
  - a. For each of the modules as listed in the table per Section C1, learning outcomes and assessment criteria as per the organisations or institutions' study guides.
  - b. Assessment papers.
  - c. CV's of the members of staff responsible for the Practical Skills Modules of the Tax Professional Qualification as listed in the table per Section C2.

## 7. Section D: Workplace Experience Provider

### D1: Number of Learners on Learnership Programme

Please give an indication of the number of learners that you would be registering for the Learnership. To enter this Learnership a minimum of an NQF level 6 qualification in the fields of commerce or accountancy or law is needed.

Year	2016	2017	2018
Number of Learners			

### D2: Existing Approval as a Workplace Training Provider

Is your Organisation currently approved as a Workplace Training Provider by any of the following Professional Bodies?

Professional Body	Yes
SAICA	
SAIPA	
ACCA	
LSSA	
CIMA	

Other (please provide details)

### D3: Provision on Workplace Experience Modules

Does your Organisation have the required client base and the resources to provide the following Workplace Experience Modules as per the Tax Professional Qualification Curriculum?

Workplace Experience Component: Private Practice Name of Module	Resources Available to Deliver Training Yes / No	NQF Level	Credits
Register Taxpayers and Finalise Income Tax, Payroll Tax and VAT Returns		7	78
Review Income Tax, Payroll Tax and VAT Returns		8	48
Complete ADR Form related to Income Tax, Payroll Taxes and VAT		8	48
Write Tax Opinions related to Tax Disputes, Business Models and Investment and Estate Planning		7	48

OR

Workplace Experience Component: SARS Name of Module	Resources Available to Deliver Training Yes / No	NQF Level	Credits
Check Registered Taxpayers and Identify Potential Examinations / Audits		7	48
Examine or Audit Taxpayers' Income Tax, Payroll Tax and VAT Returns		8	78
Formulates a Response to an ADR Form related to Income Tax, Payroll Taxes and VAT		8	48
Write Tax Opinions related to Tax Disputes, Business Models and Investment and Estate Planning		7	48

#### D4: Training Programme

Please provide details about how you plan to run the Training Programme in your Organisation. Provide, for example details of how learners will be placed in specialist units or how they will rotate in the organisation. Attach detailed training plan.

#### D5: Registered Tax Practitioners

How many of the staff members in your organisation are registered with SARS as Tax Practitioners?

#### D6: Training Supervisor Details

Please provide the following details of the Training Supervisor(s) who will be responsible for the Learners in your Organisation:

Name	Position in Organisation	Highest Educational Qualification	Years of Work Experience in a Tax Environment	Professional Body Membership

### D7: SETA and Skills Levy Details

SETA your Organisation is currently registered with

Skills Development Levy Number

### D8: Employer Undertaking

As an employer, will you be able to make the following commitment to your learners:

	Yes / No
Register the Learnership Agreement with the SAIT	
Recruit and select Learners for the Learnership Programme	
Provide the Learner with the necessary Workplace Experience, Supervision and Mentorship for the particular Learnership	
Be able to provide Training on all the Workplace Experience Modules relevant to Private Practice or SARS	
Provide Training Supervisors in line with the Mentor / Learner ratio guidelines set by SAIT	
Release the Learner to attend Training at the Training Provider or, if the Learner studies through Distance Education, to work through the Relevant Study Material	
Ensure that the Learner will be Assessed by a Registered Assessor	

If answered no, kindly provide details why the specific area(s) will be a challenge or present problems?



### D9: Documents to be submitted in support of the Application

The following documents have to be submitted in support of the Accreditation Application:

- Proof of current Approval as a Workplace Training Provider by a Professional Body as listed in the table per Section D2.
- Detail Training Plan as listed per Section D4.
- List of Training Supervisors details as listed in the table per Section D6.
- Proof of Registration with relevant SETA as listed per Section D7.
- Tax Clearance Certificate.

## 8. Section E: Training Officer Authentication

This section should be signed by the senior person responsible for the delivery of the training

I hereby declare that the above information is correct, valid and accurate and all the supporting documents are submitted with the application form.

Signed at \_\_\_\_\_ on the \_\_\_\_\_ of \_\_\_\_\_ 20\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Full Name

\_\_\_\_\_  
Title

## Annexure A: Checklist for New Applicants

### A.1. Requirements for Knowledge Component

Criteria	Requirements for Knowledge Component	Accreditation Committee Comments
Training Facilities	Adequate training rooms, equipment, research support and learning management systems	
Qualified Staff	Sufficient number of appropriately qualified members of staff	
Course Material	Quality training materials, guides and course outcomes that match the Knowledge Modules Outcomes	
Course Assessment	Quality course assessment criteria, sound assessment processes and procedures	
DHET Registration	Proof of registration with the Department of Higher Education	
SAQA Registration	Qualification(s) registered with SAQA	

## A.2. Requirements for Practical Skills Component

Criteria	Requirements for Practical Skills Component	Accreditation Committee Comments
Training Facilities	Adequate training rooms, equipment, research support and learning management systems	
Qualified Trainers	Sufficient number of appropriately qualified trainers	
Practical Skills Training Material	Quality training materials, guides and course outcomes that match the Practical Skills Modules Outcomes	
Practical Skills Assessment	Quality practical skills assessment criteria, sound assessment processes and procedures	
Training Policies	Training policies setting out roles and responsibilities of learners, trainers and assessors	
Registration with Professional Bodies, DHET or SAQA	Proof of registration with Professional Bodies or training authorities as institution as well as module or programme registration	

### A.3. Requirements for Workplace Experience Component

Criteria	Requirements for Workplace Experience Component	Accreditation Committee Comments
Capacity to Deliver	Sufficient training capacity to deliver on all the Workplace Experience Modules	
Qualified Trainers	Sufficient number of appropriately qualified trainers	
Training Policies	Training policies setting out roles and responsibilities of learners and trainers	
Scope of Client Base	The scope of the employers client base sufficient to ensure exposure to all tax types and all different types of entities	
Training Programmes	The quality and depth of training programmes and development plans of individuals	
Registration	Proof of registration with other Professional Bodies as Training Provider and registration as tax practitioner with SARS if private practice	
Compliance	Compliance with SDL, Tax and other Statutory requirements	
Support to Learners	The financial and non-financial support to learners	

## Annexure B: Monitoring Site Visit Checklist

Criteria	Requirement	Accreditation Committee Comments
Training Infrastructure	Review the training facilities, policies, systems and material to ensure quality	
Learner Experience	Interview a selection of learners to get feedback of their learning experience	
Trainer Experience	Interview trainers, instructors and lecturers to get feedback on the training and teaching experience	
Progress of Learners	Review the progress of learners on the Learnership in terms of results, evaluations, and training records	
Support provided to Learners	Review the support provided to learners, taking into account their feedback and possible changes to training policies	
Continued capacity to deliver the training	Review the ongoing capacity in terms of appropriately qualified trainers to deliver all the modules in respect of the different learning components and accreditation approval	