

# Tax Professional Qualification

## Accreditation Policy and Procedures

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## 1. Glossary of Terms and Abbreviations

Accredited Education Provider	A university, college or other provider of higher education recommended by SAIT and accredited by QCTO
Accredited Workplace Experience Provider	An employer able to provide the workplace experience modules and accredited by SAIT
AQP	The Assessment Quality Partner
Assessment Criteria	Dimensions against which you will judge how well a learner has achieved the learning goals of a course or module
CHE	The Council on Higher Education
Competence	The ability of an individual to do a job or task properly. It is a combination of knowledge, skills and behaviour to successfully perform a task. It is also defined as the state or quality of being adequately or well qualified, having the ability to perform a specific role
DHET	The Department of Higher Education and Training
DQP	The Development Quality Partner
FASSET	The SETA for Finance, Accounting, Management Consulting and other Financial Services
HEQC	Higher Education Quality Committee
Learnership Agreement	A written contract between the learner and the employer, entered into in the prescribed format and registered with the relevant SETA through SAIT
NQF	The National Qualifications Framework
QCTO	The Quality Council for Trades and Occupations
SAICA	The South African Institute of Chartered Accountants
SAIPA	The South African Institute of Professional Accountants
SAIT	The South African Institute of Tax Professionals
SAQA	The South African Qualifications Authority
SARS	The South African Revenue Services
SETA	The Sector Education and Training Authority
SDP	Skills Development Provider accredited by QCTO
SoR	Statement of Results

## 2. The Tax Professional Qualification

The Tax Professional Qualification consists of three components, namely knowledge, practical skills and workplace experience. The *Knowledge Component* is completed through studies at an accredited tertiary institution or accredited skills development provider. The *Practical Skills Component* is completed through accredited short courses at tertiary institutions, accredited skills development providers or accredited employer training academies. The *Workplace Experience Component* is completed at approved workplace experience providers.

As AQP for the Tax Professional Qualification, SAIT is responsible for the recommendation of providers for the knowledge and practical skills components. Once SAIT has approved the knowledge and practical skills component service providers, SAIT then makes a recommendation to the QCTO for formal accreditation as service provider. SAIT is responsible to approve employers that provide the workplace experience component of the Qualification.

## 3. Accreditation of Training Providers for the Tax Professional Qualification

### 3.1 Accreditation Knowledge Component Provider

Tertiary Institutions or Skills Providers with taxation programmes are recommended by SAIT to the QCTO for formal accreditation as Skills Development Providers. SAIT will recommend institutions which have programmes that are aligned to the Tax Professional Qualification Curriculum. The QCTO is responsible for the Skills Development Provider accreditation. The following criteria apply:

- The Tertiary Institutions providing the knowledge component modules should have been established in terms of the Higher Education Act 101 of 1997 and be registered with DHET.

SAIT will work closely with the Institutions to ensure alignment between taxation programmes provided by the Institutions and the Tax Professional Qualification Curriculum.

Refer to the Tax Professional Qualification Curriculum document for details regarding the Knowledge Component.

Refer to the QCTO website for details regarding the following documents:

1. Skills Development Provider Application Form
2. Criteria and guidelines for accreditation of skills development providers

The SAIT website will list all Accredited Knowledge Competency Providers.

### 3.2 Accreditation as Practical Skills Component Provider

Tertiary Institutions and Skills Providers can apply for accreditation for the Practical Skills Modules as part of their short course programmes or their post graduate programmes, as long as the contents of the programmes are aligned to the Tax Professional Qualification Curriculum.

An employer or any other registered training organisation can also apply for accreditation as a provider for the Practical Skills Modules. Employers wishing to provide the Practical Skills Modules will also have to apply for accreditation as Workplace Experience Providers (refer paragraph 3.3).

In addition, application must be made for accreditation of each Practical Skills Module.

The following criteria must be met by both private training institutions and employers for the accreditation of Practical Skills Modules:

- The Tertiary Institutions providing the knowledge component modules should have been established in terms of the Higher Education Act 101 of 1997 and be registered with DHET.
- Training material, course outcomes and assessment criteria that meet the requirements and quality of the Practical Skills Modules.
- A sufficient number of appropriately qualified trainers as determined by the SAIT Accreditation Committee.
- The ability or capacity to maintain the required number of trainers per number of learners.
- Adequate training facilities such as training rooms, equipment, research support and learning management systems.
- Training policies setting out roles and responsibilities of learners, trainers and assessors.
- The capacity for the setting and marking of assessments.
- Sound assessment processes and procedures.

A site visit will be conducted by members of the SAIT Accreditation Committee before approval of the provider of the practical skills is done and recommendation is made to the QCTO for accreditation.

Refer to the Tax Professional Qualification Curriculum document for details regarding the Practical Skills Component.

The SAIT website will list all Accredited Practical Skill Providers.

### 3.3 Approval as Workplace Experience Training Provider

SAIT is responsible for the approval of employers for the Workplace Component of the Tax Professional Qualification. Approval has to be obtained before an employer can provide the Workplace Experience Modules.

The registration of the employer by other professional bodies such as SAICA, SAIPA or the relevant Law Society will be acknowledged and taken into account.

The criteria for the Workplace Experience Training Providers are as follows:

- The Workplace Experience Provider (employer) must have the capacity to deliver the necessary depth and quality of training for the Workplace Experience Modules. This includes:
  - Sufficient number of appropriately qualified training supervisors. The training supervisor must be a full member in good standing of one of the following professional bodies: SAIT, SAICA, SAIPA, CIMA or the Law Society. Curriculum Vitae (CVs) of supervisors should be submitted with the application.
  - The ability or capacity to maintain the required ratio of training supervisors to learners.
  - Training policies setting out the roles and responsibilities of learners, training supervisors and assessors.
  - A formal induction program.
  - Capacity to conduct assessments.
  - Assessment processes and procedures.
  - An effective performance management system linked to individual development plans. The learner should at least undergo six-monthly performance evaluations by his or her manager in consultation with the training supervisor (if a different person).
  - SAIT recommends that all workplace providers make use of the web-based electronic logbook developed by LTS for SAIT.
  
- The Workplace Experience Provider must be able to provide training on all the Workplace Experience Modules. This includes training on all the following types of taxpayers:
  - VAT entities.
  - Salaried and self-employed individuals.
  - Incorporated clients with payroll tax obligations.
    - The Workplace Experience Provider has to be duly registered as a tax practitioner with SARS (if private practice).
    - The Workplace Experience Provider has to be registered with the appropriate SETA and be up to date with payment of the Skills Development Levy.
    - The Workplace Experience Provider should provide SAIT with the training programme or individual development plans of each learner that sets out the activities of the learner for the duration of the internship or learnership.
    - The Workplace Experience Provider must submit a tax clearance certificate with the application and annually thereafter, for the duration of the placement period. If a tax clearance certificate cannot be furnished, a letter explaining the reasons and signed by the Chief Executive of the organisation should be submitted.
    - The Workplace Experience Provider should be committed to provide financial and non-financial support to learners.
    - The Workplace Experience Provider should have a valid employment equity plan (if required by law), and comply with occupational health and safety regulations, the Basic Conditions of Employment Act and the Labour Relations Act.
    - The Workplace Experience Provider must appoint a training supervisor who will be the contact person for the learnership and who will take overall responsibility for the training of the learners. Full contact details of the person should be submitted with the accreditation application.

A site visit will be conducted by members of the SAIT Accreditation Committee before the workplace will be approved.

Refer to the Tax Professional Qualification Curriculum document for details regarding the Workplace Experience Component as well as the Tax Professional Workplace Experience Logbook.

The SAIT website will list all Approved Workplace Providers.

#### **4. SAIT Responsibilities in Respect of Applications**

SAIT's responsibilities in respect of accreditation applications are as follows:

- Consider and decide whether or not to approve the application for accreditation.
- Recommend to the QCTO the accreditation of Skills Development Providers for the knowledge and/or practical skills components.
- Decide on changes to the duration of the accreditation.
- Determine the number of learners that may be entered onto the learnership by an accredited employer.
- Consider requests for the increase in the number of learners.
- Conduct site visits to consider the application for accreditation, as well as follow-up visits.
- Monitor the progress of learners and intervene if not satisfactory.
- Assess the workplace experience evidence on an annual basis.
- Recommend to the QCTO the withdrawal of accreditation of any provider if the provider does not meet the required quality standards or provides insufficient support to learners.
- List the accredited providers on the SAIT website.

#### **5. Duration of Accreditation**

Once accreditation or workplace approval has been approved, the quality of the training will be monitored on a continuous basis with regular monitoring site visits. If necessary, the accreditation will be withdrawn after review, if grounds exist to do so. The training provider may appeal if the accreditation is withdrawn.

If no learnerships are offered for two consecutive years, the employer will have to reapply for accreditation.

If the Workplace Provider wants to extend the number of learners on the learnership, an application must be submitted for expanding the scope of the accreditation.

#### **6. Site Visits**

Site visits will be conducted before accreditation or workplace approval is granted.

The training co-ordinator at the organisation or institution to be visited will be notified at least two weeks in advance.

A checklist, based on the accreditation criteria, will be sent together with the site visit notification. During the site visit, each of the criteria requirements will be investigated and evaluated.

Upon completion of the site visit a report will be compiled and provided to the applicant. The report will include feedback on issues that may need to be addressed before accreditation can be considered. If all accreditation criteria are met, the report will be tabled at a SAIT Accreditation Committee meeting.

The report, together with the information and documents submitted with the accreditation application, will be deliberated by the Accreditation Committee and a decision made on whether approval is granted or declined. If approval is granted, recommendation is made to the QCTO for accreditation of providers.

## **7. Application Procedures for Accreditation**

### **7.1 Application as Knowledge Component Provider**

The procedure to obtain accreditation is as follows:

- The applicant has to complete and submit the QCTO Accreditation Application Document. All the required documents in support of the application as specified in the application document should be attached.
- The SAIT Accreditation Committee evaluates the application and if necessary, sets up a meeting with the Knowledge Provider.
- The accreditation is approved or declined and a recommendation is made to the QCTO. Formal notification of the application outcome is sent to the applicant.
- The applicant will submit the complete application to the QCTO for formal accreditation.

### **7.2 Application as Practical Skills Provider**

The procedure to obtain accreditation is as follows:

- The applicant has to complete and submit the Accreditation Application Document. All the required documents in support of the application as specified in the application form should be attached.
- The SAIT Accreditation Committee evaluates the application, ensuring that the practical skills provider will be able to provide the practical skills modules.
- Members of the SAIT Accreditation Committee conducts a site visit to verify the capacity of the provider to deliver the training.
- The accreditation is approved or declined and a recommendation is made to the QCTO. Formal notification of the application outcome is sent to the applicant.
- The applicant will submit the complete application to the QCTO for formal accreditation.

### 7.3 Application as Workplace Experience Training Provider

The procedure to obtain workplace approval is as follows:

- The applicant has to complete and submit the Accreditation Application Document. All the required documents in support of the application as specified in the application form should be attached.
- SAIT Accreditation Committee evaluates the application, ensuring that the Workplace Provider will be able to provide the Workplace Experience Modules.
- Members of the SAIT Accreditation Committee conducts a site visit to verify the capacity of the applicant to deliver the training.
- The accreditation is approved or declined. Formal notification of the application outcome is sent to the applicant.
- The Workplace Provider enters into FASSET registered learnership agreements with each learner.
- SAIT supports the workplace provider to register learners on learnerships.
- Each learner registers with SAIT, by registering as a student member on the SAIT website.
- The workplace provider provide SAIT with a list of all the trainees on the programme upon accreditation. The provider commit to regularly update SAIT on the trainee progress.

### 7.4 Appeals Procedure

If accreditation is not approved or if it is withdrawn at any stage, the provider may appeal against the refusal or withdrawal of the accreditation.

If SAIT decides to decline an application for accreditation or to withdraw the accreditation after it was granted, full reasons must be provided to the provider in a written notice.

The provider should get a reasonable time period to rectify whatever is wrong or needs to be addressed before the refusal to accredit or the withdrawal of the accreditation becomes final.

If the refusal or withdrawal becomes final, the provider can submit a written appeal to the SAIT Head of Education, setting out the grounds for appeal.

The SAIT Head of Education may refer the objection to an independent third party for consideration and recommendations if necessary.

After due consideration, a recommendation will be presented to the SAIT Executive Committee (Exco), by the Head of Education.

A final decision is taken by the SAIT Exco based on the recommendations and the provider is informed accordingly.