



	External Assessment Specifications Document			
Curriculum Code	Qualification Title	NQF Level		
331303001	Tax Technician	6		
	Name	Email	Phone	Logo
Assessment Quality Partner	South African Institute of Tax Practitioners		0824590495	

DQP Representative Signature

Date

AQP Representative Signature

Date

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1 ASSESSMENT STRATEGY

1.1 Assessment Model

The external assessment will be conducted by means of a written assessment providing the learner with a number of scenarios in which knowledge and related skills need to be applied in an integrated manner.

1.2 Qualification Purpose

The purpose of this qualification is to prepare a learner to operate as a Tax Technician

Provides tax compliance services by preparing and submitting tax returns, reviewing completed tax records, and verifying and availing source documents.

A qualified learner will be able to:

- 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 ADR process
- Manage administrative processes and fiduciary responsibility

1.3 Assessment Standards

1.3.1 Assessment Standards for the Qualification

Integrated Assessment Focus Area 1

The ability to register taxpayers

Associated Assessment Criteria

- The correct tax registration procedures relating to different tax entities are applied.

Integrated Assessment Focus Area 2

The ability to check and classify tax records and source documents

Associated Assessment Criteria

- Tax records and source documents are identified, sorted and confirmed according to income, expenditure and provisions.
- Basic financial statements are compiled

Integrated Assessment Focus Area 3

The ability to calculate and compute tax liability

Associated Assessment Criteria

- The tax liability of an entity is correctly calculated and calculations are substantiated with reference to the applicable documentation, legislation and/or directives and case law.

Integrated Assessment Focus Area 4

The ability to submit tax returns

Associated Assessment Criteria

- Tax returns are correctly submitted relating to different tax entities

Integrated Assessment Focus Area 5

The ability to produce tax packs for audit and review functions

Associated Assessment Criteria

- Records compiled in tax pack are relevant to the audit or review being done

Integrated Assessment Focus Area 6

The ability to analyse assessments

Associated Assessment Criteria

- Discrepancies between the tax return and assessment are correctly identified and substantiated with reference to the applicable documentation, legislation and/or directives

Integrated Assessment Focus Area 7

The ability to initiate, consult and manage ADR processes

Associated Assessment Criteria

- The principles of alternative dispute resolution are correctly identified.
- The essential elements of a dispute are identified and an objection is formulated with reference to the relevant evidence

Integrated Assessment Focus Area 8

The ability to manage administrative processes and fiduciary responsibility

Associated Assessment Criteria

- The basic principles of administrative processes and fiduciary responsibilities are applied

1.3.2 Assessment Standards for Phases

No Part Qualifications are applicable.

1.3.3 Assessment Standards for Part Qualifications

N/A

2 ASSIGNMENTS TO BE EVALUATED EXTERNALLY

None

3 CRITICAL ASPECTS OF THE INTERNAL ASSESSMENTS BE ASSESSED EXTERNALLY

None

4 CRITERIA FOR THE REGISTRATION OF ASSESSORS

- Subject Matter Expertise: Assessors should be practicing Tax Professionals or SARS Officials or educators in the tax environment.
- Years of practice: 3 years.
- Assessment Experience: None, the AQP should guide the process to be applied by the assessor.
- Legal Requirements: In good standing with professional body
- Membership of a Professional Body: SAIT or SAIPA

5 FOUNDATIONAL LEARNING

Not Applicable

6 ELIGIBILITY REQUIREMENTS FOR THE EXTERNAL ASSESSMENT

In order to qualify for the external summative assessment learners must have a copy of a completed and signed Statement of Work Experience as well as proof of successful completion of the following subjects and modules or alternative programmes where applicable.

6.1 Qualification

<i>Proof of Knowledge Modules</i>				<i>OR</i>	<i>Proof of Alternative Programmes</i>			
<i>Number</i>	<i>Title</i>	<i>NQF Level</i>	<i>Credits</i>		<i>Number</i>	<i>Title</i>	<i>NQF Level</i>	<i>Credits</i>
331303001-KM-01	Tax Legislation	05	40					
331303001-KM-02	Tax Administration	05	20					
331303001-KM-03	Taxation of Business	06	10					
331303001-KM-04	Taxation of Individual	06	10					
331303001-KM-05	Value Added Tax	06	10					
331303001-KM-06	Commercial Law	04	6					
331303001-KM-07	Financial Accounting	06	20					
331303001-KM-08	Basic Principles of Cost and Management Accounting	04	10					
331303001-KM-09	Management of Business	05	10					
331303001-KM-10	Ethics and Risks	05	8					

	<i>Proof of Practical Skill Modules</i>			<i>OR</i>			<i>Proof of Alternative Programmes</i>	
<i>Number</i>	<i>Title</i>	<i>NQF Level</i>	<i>Credits</i>		<i>Number</i>	<i>Title</i>	<i>NQF Level</i>	<i>Credits</i>
331303001-PM-01	Complete registration documents or register taxpayer online	05	14					
331303001-PM-02	Drafting, checking and classifying tax records and source documents	05	14					
331303001-PM-03	Compute tax liability using relevant legal, accounting and tax principles	06	40					
331303001-PM-04	Submitting tax returns	05	10					
331303001-PM-05	Producing tax packs for audit and review functions	06	14					
331303001-PM-06	Analysing assessments	06	10					
331303001-PM-07	Initiating, consulting and managing the ADR process	05	8					
331303001-PM-08	Maintain ethical, fiduciary and administration responsibilities related to a tax	05	8					

	technician							
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And

Statement of Work experience

6.2 Phase 1

No Phase Tests applicable

6.3 Part Qualification

None