



SARS TAX PRACTITIONER READINESS PROGRAMME

User Guide

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USER GUIDE FOR THE SARS TAX PRACTITIONER READINESS PROGRAMME

1. PURPOSE

The purpose of the SARS Tax Practitioner Readiness Programme (the Programme) is to assist prospective tax practitioners to obtain an adequate understanding of the following before registering as tax practitioners:

- the relevant legislative provisions regulating tax professional industry in South Africa,
- the roles, responsibilities and obligations of registered tax practitioners and recognised controlling bodies (RCBs),
- the relevant sections of the tax Acts, including the Tax Administration Act, which govern the SARS processes and affect the tax work performed on behalf of clients, and
- the SARS service channels, processes, and systems.

This will enable them to provide services to their clients in a professional and ethical manner.

The purpose of this user guide is to assist prospective tax practitioners in preparing for the assessments of the programme and provide clarity on instructions to the assessments.

2. DISCLAIMER

The information contained in all learning materials of the SARS Tax Practitioner Readiness Programme is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not replace legislation, and readers who are in doubt regarding any aspect of the information displayed in the presentations and video recordings should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.

This guide is not an “official publication” as defined in section 1 of the Tax Administration Act 28 of 2011 (the Act) and accordingly does not create a practice generally prevailing under section 5 of that Act. It is also not a general binding ruling under section 89 of Chapter 7 of the Tax Administration Act.

3. INTELLECTUAL PROPERTY RIGHTS

All intellectual property rights in relation to the Programme such as the material and content made available through the Programme is owned by SARS and any third-party providing content to the Programme and is therefore protected by both South African and International intellectual property rights law. In this regard, the user may not do anything that infringes upon any person’s intellectual property rights, including but not limited to:

- unauthorised copying, reproduction, retransmission, distribution, dissemination, sale, publication, or other circulation or exploitation of such material and content; and
- contravention to any law applicable to any intellectual property rights (including without limitation trade secrets, copyright, trademarks, registered designs, patents, and domain name usage).

Users may quote small and reasonable amounts of the material and content made available in the Programme only if such material and content is correctly quoted, is placed in inverted commas, and is attributed to SARS.

4. DISCONTINUING AND UPDATING LEARNING MATERIAL (Printed and Recorded)

SARS may upon reasonable notice:

- discontinue a feature or change the material or content available in the Programme; and
- require RCBs to update the necessary material on their respective e-learning platforms within a reasonable period of time.

5. REPORTING UNTRUE, INACCURATE AND OUTDATED CONTENT

Users are encouraged to report untrue, inaccurate, and outdated content in the learning materials of the Programme and on the SARS website to SARS, and SARS undertakes to correct or remove such content or any part thereof where SARS determines that such content is untrue, inaccurate, and outdated.

6. SARS TAX PRACTITIONER READINESS PROGRAMME LEARNING MATERIAL

The Programme is made up of different components and these are outlined below:

- The learning material can be accessed on the SARS website under the Tax Practitioner page or via the RCBs.
- The learning material can be downloaded.
- The presentations must be used in conjunction with the video recordings.
- The learning material consists of:
 - PowerPoint presentations for eight SARS modules and the Tax Ombud process.
 - Links provided in the presentations, to other material (for example guides, Frequently Asked Questions (FAQs), SARS website pages),

- the sections of the Tax Administration Act mentioned in the presentations, and any other sections in a tax Act that are of assistance in understanding the presentations, and
- Video recordings for all modules mentioned above.

It is recommended that prospective tax practitioners watch the relevant SARS webinars published on the SARS YouTube TV.

- In preparation for writing the assessment, a member of an RCB awaiting registration as a Tax Practitioner is required to study the above-mentioned learning material.
- At the completion of all the modules, an assessment will be administered. This will be done either by SARS or by the RCB.
- In the case where an RCB is unable to administer the assessment, SARS will provide the respective assessment links to the prospective tax practitioners upon requests from their RCBs. Once the individuals have completed the assessments, they are required to notify SARS so that SARS can download and mark the assessment papers. SARS will then communicate the results to their RCBs. No result or certificate will be issued to the individuals who completed the assessments.

Please note that once the person has clicked the link to access the assessment paper, they are required to complete the assessment.

- If they clicked on the link, then closed it without completing the assessment, they will not be able to access the same link again, and this will be treated as if they failed the assessment.
- Successfully passing the assessment of the programme is not counted for verifiable CPD/CPE hours.

There are 8 modules (and an additional one covering the Tax ombuds process) and videos which accompany them:

Module
Introduction
Module 1: Understand Legislation
Module 2: Criteria for the Recognition of Controlling Bodies and Registration of Tax Practitioners
Module 3: How to Register as a Tax Practitioner
Module 4: Getting Started Becoming SARS Ready
Module 5: Channels of Engagement
Module 6: eFiling
Module 7 Part 1: Employer Monthly Submission
Module 7 Part 2: Employer Tax Season Made Easy
Module 8 Part 1: Debt Management Process
Module 8 Part 2: Legal Dispute Resolution
Module 8 Part 3: Complaint Management
Module 8 Part 4: Registered Representative
Module 8 Part 5: Deceased Estate
Module 8 Part 6: Deregistration of a Tax Type
Office of the Tax Ombud Process

7. ASSESSMENT

- Prospective tax practitioners are required to complete the assessment independently without consulting others during the assessment.
- The pass mark for each assessment is 90%.
- The maximum number of assessments taken by one person is three if they failed to achieve the pass mark of 90%. If the person failed to achieve 90% in all three attempts, they will only be allowed to do the assessment after three months from the date of the third attempt. During the three months, the person is not allowed to register as a tax practitioner.
- RCBs are required to retain all assessments undertaken by members taking part in the Programme for a period of five years from the date on which the assessment was conducted.

SARS wishes you all the best as you embark on your journey as a tax practitioner.