



# SARS TAX PRACTITIONER READINESS PROGRAMME

A guide to using the learning material

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# Guide in using the learning material for the SARS Tax Practitioner Readiness Programme

## 1. PURPOSE

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

- the roles, responsibilities, and obligations of a registered tax practitioner,
- the SARS services channels, processes, and systems.

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

## 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 guide 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 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 SARS Tax Practitioner Readiness Programme such as the material and content made available through the SARS Tax Practitioner Readiness 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 undertakes to:

- not to do anything that may infringe 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
- to comply with all laws applicable to any intellectual property rights (including without limitation trade secrets, copyright, trademarks, registered designs, patents, and domain name usage).

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

#### 4. MATERIAL (Printed and Recorded)

SARS may upon reasonable notice:

- discontinue a feature or change the material or content available on the SARS Tax Practitioner Readiness Programme and
- require recognised controlling bodies to update the necessary material on their respective e-learning platforms within a reasonable period of time.

#### 5. RETENTION OF ASSESSMENT INFORMATION

Recognised Controlling Bodies will be required to retain all assessments undertaken by members taking part in the SARS Tax Practitioner Readiness Programme for a period of 5 (five) years from the date on which the assessment was conducted. Members undertaking the SARS Tax Practitioner Readiness Programme should achieve a pass mark of 90%. If a pass mark of 90% is not achieved members are allowed to retake the assessment another two times. If a member has failed the assessment three times, they should be precluded from registering for a period of 3 months before they can retake the assessment.

#### 6. REMOVAL AND CORRECTION OF CONTENT

Users are encouraged to report untrue, inaccurate, defamatory, illegal, infringing, and harmful content available from the SARS eFiling web site to SARS and SARS undertakes to

correct or remove such content or any part thereof where SARS determines that such content is untrue, inaccurate, defamatory, illegal, infringing, or harmful.

## 7. SARS TAX PRACTITIONER READINESS PROGRAMME CONTENT

The programme is made up of different components and these are outlined below.

- The presentations must be used in conjunction with the video recordings.
- The learning material consists of:
  - Presentation handouts for 8 SARS modules and the OTO process
  - Video recordings for all modules mentioned above
- Any member of a RCB awaiting registration as a Tax Practitioner is required to:
  - Watch the videos
  - Use the presentation handouts as a point of reference
- At the completion of the modules, an assessment will be administered. This will be done either by SARS or by the RCB. Links to the respective assessments will be provided to those Recognised Controlling Bodies that do not have the own learning platforms. Member must attain a pass mark of 90% for the assessment.
- In addition to using the learning material as a self-study option, members can also attend one of the SARS virtual training sessions via MS Teams.
- There are 8 modules and videos which accompany them:

<b>Module</b>	<b>Video</b>
Introduction	Introduction Video
Module 1: Legislation	Video numbered Module 1.1.
	Video numbered Module 1.2
Module 2: Criteria for recognition	Video numbered Module 2
Module 3: How to register as a tax practitioner	Video numbered Module 3
Module 4: Getting started, Becoming SARS Ready	Video numbered Module 4
Module 5: Channels of Engagement	Video numbered Module 5
Module 6: eFiling	Video numbered Module 6
Module 7.1: eFiling Employer Tax Season made easy	Video numbered Module 7.1
Module 7.2: e@syFile Employer Tax Season made easy	Video numbered Module 7.2
Module 8 - part 1: Debt Management	Video numbered Module 8 – part 1

Module 8 - part 2: Dispute Resolution	Video numbered Module 8 – part 2
Module 8 - part 3: Complaints and Escalations	Video numbered Module 8 – part 3
	Video named Office of Tax Ombud OTO process