

South African Revenue Services

# SARS Tax Practitioner Readiness Programme

## Introduction



Thank you for walking this journey with us



# Purpose of the SARS Tax Practitioner Readiness Programme

The purpose of the SARS Tax Practitioner Programme is to assist newly registered tax practitioners in obtaining adequate understanding of

- their roles, responsibilities and obligations,
  - the SARS services channels, processes and systems,
- to enable them to provide services to their clients in a professional and ethical manner.

# SARS Mandate

SARS was established in terms of SARS Act 34 of 1997 and its Mandate is to:

- Collect all revenue due
- Ensure optimal compliance with tax and customs legislation
- Provide a customs and excise service to optimize revenue, border protection and facilitate legitimate trade

# Primary Legislation That SARS Administers

- Income Tax Act, 1962
- Customs and Excise Act, 1964
- Value-Added Tax Act, 1991
- Tax Administration Act, 2011
- Employment Tax Incentives Act, 2013

# SARS Vision

## **SARS' Higher Purpose**

Our work enables government to build a capable state, to foster sustainable economic growth and social development that serves the wellbeing of all South Africans.

## **Our Strategic Intent**

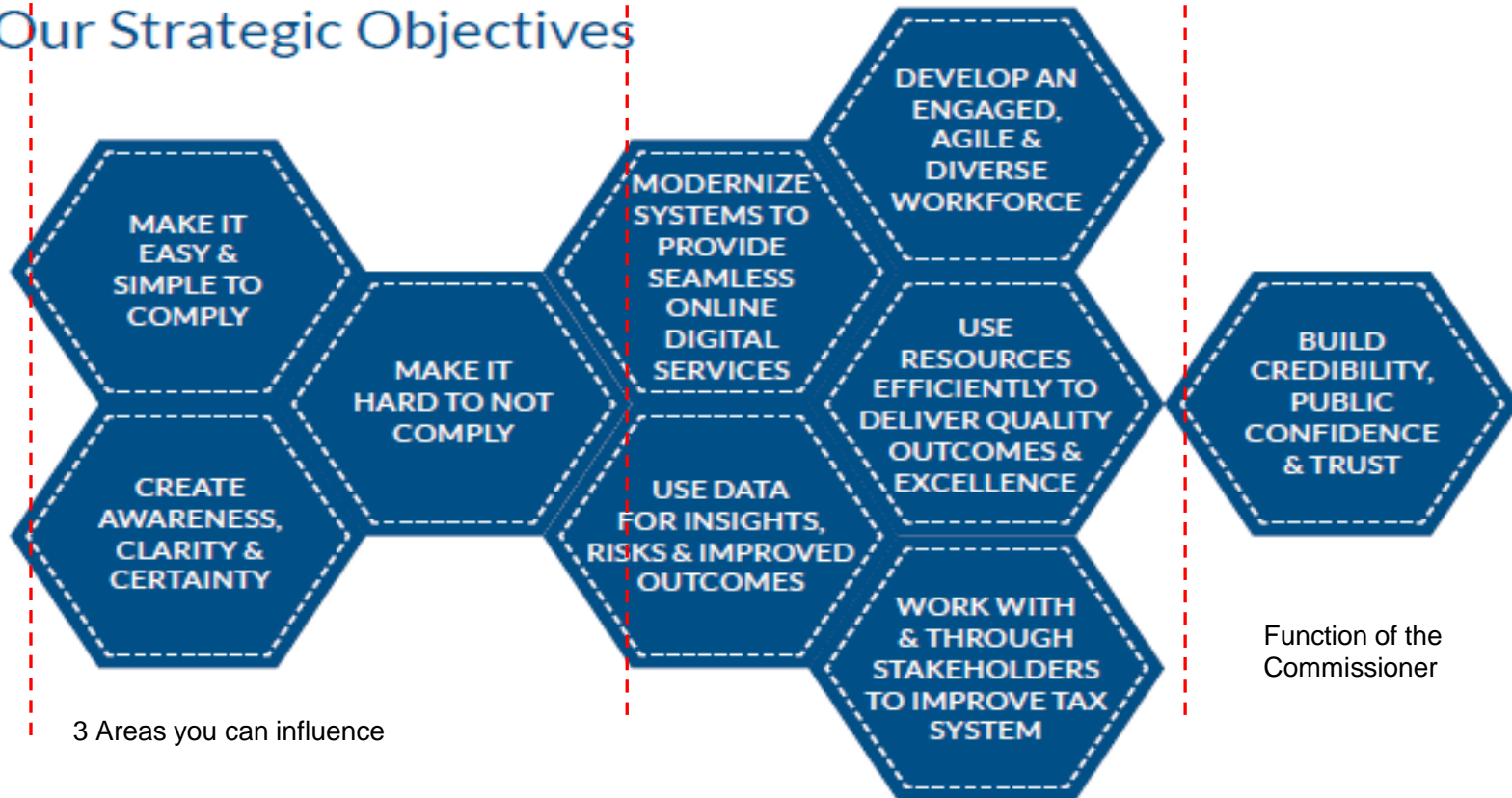
To give effect to our mandate, our strategic intent is to develop and administer a tax and customs system of voluntary compliance, and where appropriate, enforce responsibly and decisively.

## **Our Vision**

To build a smart, modern SARS with unquestionable integrity that is trusted and admired.

# SARS Strategic Objectives

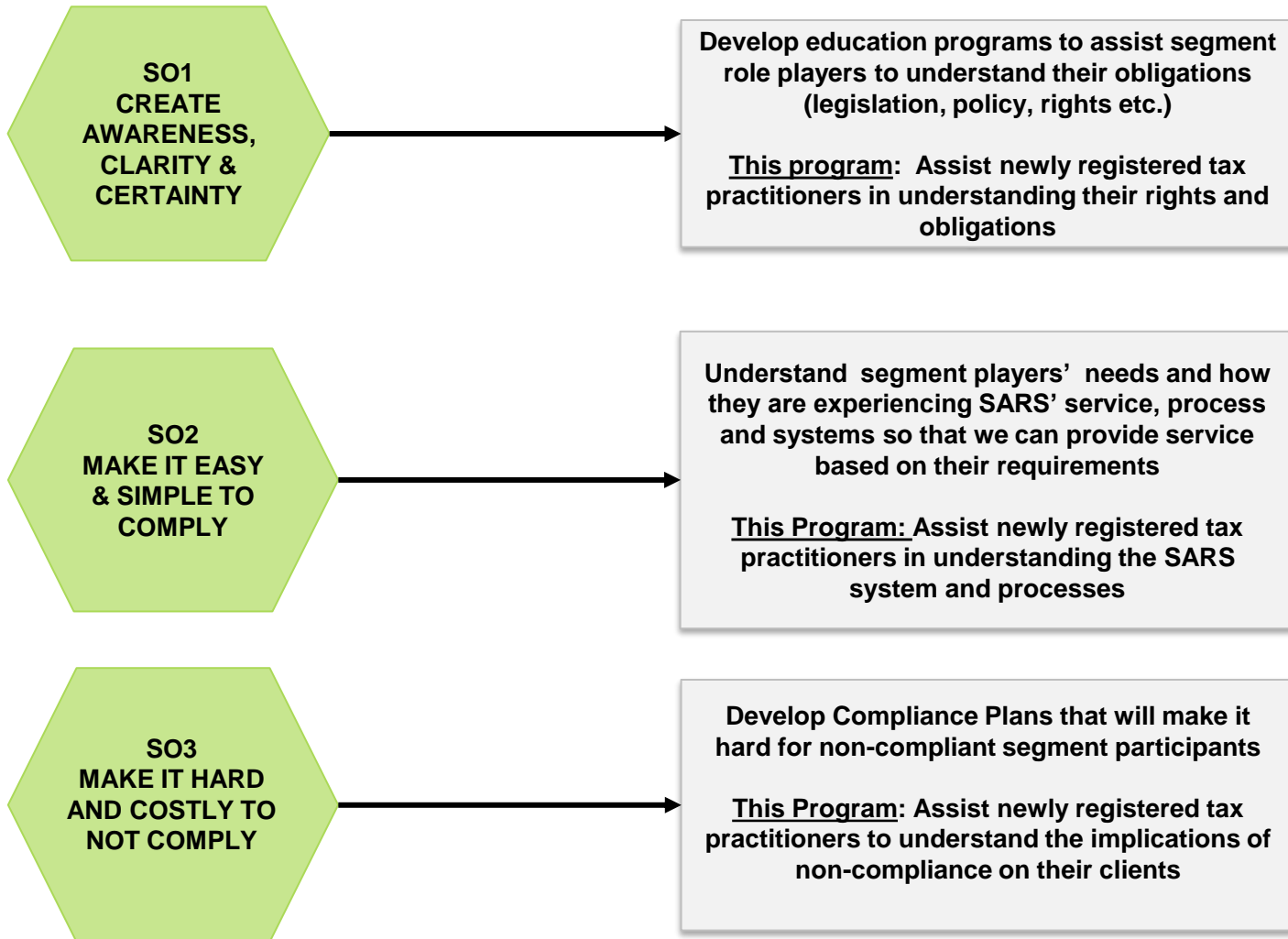
## Our Strategic Objectives



# Tax Practitioner Segment Aspiration

Our aspiration is to have a “Professional and ethical tax practitioner community that represents taxpayers, drives a culture of voluntary compliance and is trusted by SARS”.

# SARS Strategic Objectives





# Content of SARS Tax Practitioner Readiness Programme

- Requirements for tax practitioners
  - Module 1: Legislation
  - Module 2: Criteria for Recognition of a RCB
- Being ready to serve taxpayers
  - Module 3: How to register as a tax practitioner
  - Module 4: Getting SARS Ready
  - Module 6: Use of eFiling
  - Module 7: Use of eFiling and e@syFile by Employers

# Content of SARS Tax Practitioner Readiness Programme

- SARS service channels
  - Module 5: Channels of Engagement with SARS
- SARS processes
  - Module 8: Part 1: Debt Management
  - Module 8: Part 2: Dispute Resolution
  - Module 8: Part 3: Complaints and Escalations
- Office of the Tax Ombud - Process

# Thank you



**[www.sars.gov.za](http://www.sars.gov.za)**



**SARS Contact Centre 0800 00 SARS (7277)**



**Visit your nearest SARS branch (to locate a branch visit [www.sars.gov.za](http://www.sars.gov.za))**



**Open: Monday, Tuesday, Thursday & Friday 08:00 to 16:00;  
Wednesday 09:00 to 16:00**



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*Thank you*  
*Re a leboha*  
*Re a leboga*  
*Ndza Khensa*  
*Dankie*  
*Ndi a livhuwa*  
*Ngiyabonga*  
*Enkosi*  
*Ngiyathokoza*