

Membership No



**INSTITUTE OF ACCOUNTING & COMMERCE**

**A RECOGNISED CONTROLLING BODY FOR  
ACCOUNTANTS AND TAX PRACTITIONERS**

**Application for Membership**

(Natural Persons only)

Surname: _____	Name: _____
Ph No: CODE (    ) _____ (Cell) _____	

Category of Membership

**Associate Tax Practitioner (ATP)**

On completion, this form should be returned to the Institute at:

P O Box 36477  
GLOSDERRY  
7702

Enquiries can be directed to:

Tel: (021) 761-6211

Email: [members@iacsa.co.za](mailto:members@iacsa.co.za)



## **Criteria for admission as a Associate Tax Practitioner (ATP)**

### **Short Description of the Designation**

The Associate Tax Practitioner (ATP) is a professional designation that can be awarded to general tax practitioners and bookkeepers involved in the accounting and tax departments of businesses and small accounting practices.

In terms of Section 240 of the Tax Administration Act No. 28 of 2011 every natural person who provides advice to another person with respect to the application of a tax; or completes or assists in completing a tax return, such person must register with or fall under the jurisdiction of a Recognized Controlling Body registered with the South African Revenue Services (SARS).

In terms of section 240A of the Tax Administration Laws Amendment Act (No.21 of 2012) SARS will only register members of a Recognised Controlling Body as tax practitioners.

### **The IAC is a Recognised Controlling Body for tax Practitioners.**

### **Criteria for obtaining the Professional Designation**

A person who holds an Accounting or Taxation qualification (NQF 6) can apply.

#### **Or**

Individuals not in possession of a formal qualification, but have a minimum of a NQF4 qualification, and have been working within the South African tax environment for at least 5 years can also apply for registration as an Associate Tax Practitioner. **(This must be viewed in conjunction with SARS criteria).**

#### **Plus**

There must be a commitment by the applicant that he/she will increase their qualification to NQF5 within 3 years of obtaining membership with the Institute.

**This is the IAC's Recognition of Prior Learning (RPL) process.**

The applicant must be compliant with the Institute's code of conduct.

All practicing IAC members, who provide a service to the public, are compelled to have professional indemnity insurance.

### **An Associate Tax Practitioner will be limited to the following functions:**

#### **Value Added Tax:**

- Registration & Deregistration
- Completion and submission of returns: manually & via E-filing {Vat201 }
- Handling of Vat Audits uploading scanned Documents Via E-filing to SARS.

### **Employees Taxation:**

- Registration & Deregistration of PAYE, UIF & SDL
- Maintaining monthly employee records
- Calculation of PAYE, SITE, UIF & SDL
- Completion and submission of returns: manually and via E-filing {Emp 201}
- Reconciliations e.g. EMP501
- Issuing of all annual returns & certificates e.g. IRP5's & IT3's
- Handling of Employees taxation Audits uploading scanned documents Via E-filing to SARS

### **Income Tax Registrations & Deregistration**

- Individuals / Partnerships
- Trusts
- Companies & Close Corporations
- Small Business Corporations
- Turnover Tax

### **Calculation of Income tax**

- Individuals / Partnerships
- Turnover Tax

### **Completion and Submission of Annual Income Tax Returns**

- Individuals / Partnerships
- Companies & Close Corporations

### **Academic Component**

A person who holds an NQF 6 or higher qualification with at least one of the following subjects can apply for the Associate Tax Practitioner (ATP) status:

- 1) Tax
- 2) Accounting
- 3) Commercial, Company or Corporate Law

### **Recognition of prior learning (RPL) process**

The applicant must have a minimum NQF 4 qualification with 5 years practical tax experience.

### **Practical/Workplace Experience**

Persons with a NQF 4 and 5 years verifiable practical tax experience.

### **Continuing Professional Development (CPD)**

An Associate Practitioner will need to complete 15 CPD hours per annum.  
**9 structured tax and 6 unstructured tax CPD's.**

### **Competency Assessment**

Once the academic and practical component has been met, an applicant would need to undergo a 2 hours written and oral evaluation conducted by a registered IAC assessor.

The pass mark for the assessment evaluation is 75%.

**The applicant will need to travel to the Assessor (at the applicant's own expense) or if agreeable by both parties, the Assessor will travel to the applicant, and an additional travelling charge will be levied.**

Once an Evaluator has signed off the above criteria, **the Board (in its sole discretion)** may issue the applicant with a practice certificate and membership of the Institute.

**Upon signing this application form, applicants acknowledge and agree to the following:**

- a. The Board of Directors of the Institute of Accounting and Commerce in its sole discretion may issue the applicant with a practice certificate and membership of the Institute**
- b. Membership certificates are and remain the property of the Institute. Should membership be terminated (for whatever reason), the certificates must be returned to the IAC.**
- c. Applicants agree to abide by the IAC Constitution (MOI) and By-Laws which incorporates the code of conduct for IAC members.**

**Please attach certified copies of the following documents with your application form:**

- 1. I.D. document**
- 2. Proof of residence**
- 3. Matric certificate**
- 4. Degree \ Diploma**
- 5. Academic transcript**
- 6. A detailed affidavit of working experience**

**and post to:**

**P.O. Box 36477, Glosderry, 7702**

**Phone: (021) 7616211 (Email: [members@iacsa.co.za](mailto:members@iacsa.co.za))**



## 2. Present Employment

<b>Organisation/Company name</b>	
<b>Business telephone number</b>	<b>Area Code: (      )</b>
<b>Contact Person</b>	
<b>Email Address (if available)</b>	
<b>Physical Address</b>	
	<b>Postal Code</b>

## 3. Present Position

Position title \_\_\_\_\_ Date appointed \_\_\_\_\_

**To be completed by Persons Applying for  
Associate Tax Practitioner Membership**

## Management Level in Organization

<b>Position in Company</b>	
<b>Number of employees reporting to you?</b>	
<b>To whom do you report?</b>	
<b>His/her position in organisation</b>	

**4. Previous Employment (in the last ten years)**

<b>Year From</b>	<b>Year To</b>	<b>Position held</b>	<b>Name of organization</b>	<b>Number of employees reporting to you</b>

Please attach a separate list if the above space is insufficient.

**Primary responsibilities in your most recent position:**

**\* TO BE COMPLETED IN THE FORM OF A COMPREHENSIVE AFFIDAVIT \***

**5. Academic, Technical and Professional Education**

<b>Year From</b>	<b>Year To</b>	<b>Institution</b>	<b>Qualification</b>

**Note: You are required to submit certified copies of your post-matric qualifications and academic transcripts in support of your application.**

**6.****Declaration**

1. Do you qualify in terms of the criteria set out on Pages 2, 3 and 4? **Yes [ ] No [ ]**

2. Are you currently, or in the past been, a member of any Recognised Controlling Body for Tax practitioners or an Accounting Body? **Yes [ ] No [ ]**

If so, kindly state names of Institute/Association and membership number

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3. If you are no longer a member, please explain briefly the circumstances of your membership ceasing

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4. Have you ever been convicted of an offence under the Companies Act, the Close Corporation Act, the Insolvency Act or the Tax Act or been found guilty of a criminal offence in terms of section 234 to 237 of the Tax Administration Act of 2011. **Yes [ ] No [ ]**

(If yes, please state details.)

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5. Have you ever been convicted of a criminal offence? **Yes [ ] No [ ]**  
(If yes, please state details.)

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6. Have you ever been insolvent, or assigned your estate, or been placed under debt review? **Yes [ ] No [ ]**  
(If yes, please state details.)

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## 7.

**Referees**

Please have your application signed by two persons who will act as referees. The proposer should be your immediate superior who should be able to support your application by actual knowledge of your responsibilities. If you are the head of your organisation, please name two business/professional associates.

**If possible, your application should be proposed or seconded by a member of the Institute who is willing to act as your referee.**

<u>Proposer</u>		<u>Seconder</u>	
Name: _____		Name: _____	
Surname: _____		Surname: _____	
Position:		Position:	
Highest Qualification		Highest Qualification	
Email:		Email:	
Address		Address	
Postal Code		Postal Code	
Telephone		Telephone	
Cell Phone		Cell Phone	
IAC member	<input type="checkbox"/> YES <input type="checkbox"/> NO	IAC member	<input type="checkbox"/> YES <input type="checkbox"/> NO
Institute:		Institute:	
Membership No:		Membership No:	
Signature		Signature	

**8. This section to be completed by IAC Diplomats only**

What is your IAC registration number? \_\_\_\_\_

When did you complete your IAC diploma(s)? / / (month and year)

Which IAC diploma(s) did you complete? \_\_\_\_\_

9.

**Declaration**

I hereby certify that the above particulars are correct. Should it be necessary, I hereby authorize the Institute of Accounting and Commerce to make any enquiries it considers relevant to its acceptance of this application.

If admitted as a member, I agree to abide by the rules, regulations and by-laws of the Institute of Accounting and Commerce as they now exist and as they may hereafter be altered, and to use my status as a member of the Institute in an honourable manner.

**I understand that the "Certificate of Membership" issued to me remains the property of the Institute. I undertake to return same should I resign, or cease to be a member through whatever cause.**

Signature of applicant \_\_\_\_\_

Signed at \_\_\_\_\_

Date \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

**IAC Banks with: NEDBANK**  
**Branch: Southern Peninsula**  
**Branch Code: 12320900**  
**Account Number: 1103711784**  
**Account Type: Current Account**

**Please note: It is very important that you write your IAC membership number or name and surname in the reference section on the deposit slip.**

**Enquiries can be directed to:**

**Tel: (021) 761-6211 or**

**[Email: members@iacsa.co.za](mailto:members@iacsa.co.za)**

# **CONSENT AND ACKNOWLEDGMENTS IN TERMS OF THE PROTECTION OF PERSONAL INFORMATION ACT 2013 (POPI)**

## **Introduction**

The Protection of Personal Information Act (POPI) aims to give effect to the constitutional right to privacy by balancing the right to privacy against that of access to information. POPI requires that personal information pertaining to individuals be processed lawfully and in a reasonable manner that does not infringe on the right to privacy.

This consent form sets out how personal information will be collected, used and protected by IAC, as required by POPI. The use of the words “the individual” for the purposes of this document shall be a reference to any individual communicating with IAC and/or concluding any agreement, registration or application, with the inclusion of each individual referred to or included in terms of such agreement, registration or application.

## **What is personal information?**

The personal information that IAC requires relates to names and surnames, birth dates, identity numbers, passport numbers, demographic information, education information, occupation information, health information, addresses, memberships, personal and work email and contact details.

## **What is the purpose of the collection, use and disclosure (the processing) of personal information?**

IAC is legally obligated to collect, use and disclose personal information for the purposes of:

- reporting to various organizations e.g., SARS, CIPC, SAQA, FASSET, PAFA, QCTO, etc;
- evaluate and process applications;
- compiling statistics and other research reports;
- providing personalized communications;
- complying with the law;

## **How will IAC process personal information?**

IAC will only collect personal information for the purpose as stated above. Information will be collected in the following manner:

- direct from the individual;
- from education institutions, training providers, or other service providers that are providing or provided the individual with services;
- from our own records relating to our previous supply of services or responses to the individual’s request for services;
- from a relevant public or equivalent entity.

## **To whom will personal information be disclosed?**

The personal information may be disclosed to other relevant public or other entities on whose behalf we act as intermediaries, other third parties referred to above in relation to the purpose or who are sources of personal information,

## **Consent and Permission to process personal information:**

- I hereby provide authorization to IAC to process the personal information.
- I understand that withholding of or failure to disclose personal information will result in IAC being unable to perform its functions and/or any services or benefits I may require from IAC.
- I indemnify and hold IAC harmless in respect of any claims by any other person on whose behalf I have consented; against IAC should they claim that I was not so authorized.

- I understand that in terms of POPI and other laws of the country, there are instances where my express consent is not necessary in order to permit the processing of personal information, which may be related to police investigations, litigation or when personal information is publicly available
- I will not hold IAC responsible for any improper or unauthorized use of personal information that is beyond its reasonable control.

**Signature of Applicant:** .....

**Rights regarding the processing of personal information:**

- The individual may withdraw consent to the processing of personal information at any time, and should they wish to do so, must provide IAC with reasonable notice to this effect. Please note that withdrawal of consent is still subject to the terms and conditions of any contract that is in place. Should the withdrawal of consent result in the interference of legal obligations, then such withdrawal will only be effective if IAC agrees to same in writing. IAC specifically draws to the attention that the withdrawal of consent may result in it being unable to provide the requested information and/or services and/or financial or other benefits. Further, please note that the revocation of consent is not retroactive and will not affect disclosures of personal information that have already been made.
- In order to withdraw consent, please contact the Membership Dept. on [members@iacsa.co.za](mailto:members@iacsa.co.za)
- Where personal information has changed in any respect, the individual is encouraged to notify IAC so that our records may be updated. IAC will largely rely on the individual to ensure that personal information is correct and accurate.
- The individual has the right to access their personal information that IAC may have in its possession and is entitled to request the identity of which third parties have received and/or processed personal information for the purpose. Please note however, that any request in this regard may be declined if:
  - the information comes under legal privilege in the course of litigation,
  - the disclosure of personal information in the form that it is processed may result in the disclosure of confidential information,
  - giving access may cause a third party to refuse to provide similar information to IAC,
  - the information as it is disclosed may result in the disclosure of another person’s information,
  - the information contains an opinion about another person and that person has not consented,
  - the disclosure is prohibited by law.

**Requesting access and lodging of complaints:**

- Please submit any requests for access to personal information in writing to IAC’s Membership Dept [members@iacsa.co.za](mailto:members@iacsa.co.za)
- With any request for access to personal information, IAC will require the individual to provide personal information in order to verify identification and therefore the right to access the information.
- There may be a reasonable charge for providing copies of the information requested.

**RECOMMENDED BY:**

I \_\_\_\_\_ hereby declare that I have been recommended to the  
Institute of Accounting and Commerce by:

Member Name and membership number: \_\_\_\_\_

Category of membership: \_\_\_\_\_

Signed by Applicant: \_\_\_\_\_

Signed by Member: \_\_\_\_\_

Date: \_\_\_\_\_

Approved by: \_\_\_\_\_

Date: \_\_\_\_\_

**For Office Use Only:**

Membership Recommended: Associate Tax Practitioner [Y] [N]

Action to be taken: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
**Signature of Membership Officer**

\_\_\_\_\_  
**Date:**

Approved on: \_\_\_\_\_

Not Approved on: \_\_\_\_\_

Application for Membership Approved by EXCO Meeting on: \_\_\_\_\_

Application for Membership Approved by Board Meeting on: \_\_\_\_\_

\_\_\_\_\_  
**Signature of: CEO OR GM**

\_\_\_\_\_  
**Date:**