



INSTITUTE OF ACCOUNTING & COMMERCE

A RECOGNISED CONTROLLING BODY FOR
ACCOUNTANTS, TAX AND BUSINESS RESCUE PRACTITIONERS

APPLICATION FOR MEMBERSHIP

Category of Membership

Associate Tax Practitioner (ATP)

Code: IAC011

Membership No.

Name

Surname

Cell

Ph No. Code ()

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

P O Box 36477

GLOSDERRY

7702

Enquiries can be directed to:

Tell: (021) 761 - 6211

Email: 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.

An Associate Tax Practitioner is limited in his / her work as listed in the limitations below.

Criteria for obtaining the Professional Designation

A RCB may register an individual as a tax practitioner **on or after 1 June 2022**, if the individual:

- a) Meets the following requirements for minimum qualifications and experience:
 - NQF level 6 and above with at least one accounting module and one tax module, plus at least 1 year' tax working experience,
 - NQF level 5 plus at least 4 years' tax working experience, or
 - NQF level 4 plus 10 years' tax working experience. The tax working experience must be verifiable by the employers or clients.
- b) Successfully completed the SARS Readiness Programme, i.e. attended the SARS Readiness Programme and passed the assessment thereof, **(This is effective from 1 July 2022)**
- c) Is tax compliant, and
- d) Has submitted an independently verified criminal free certificate in terms of section 240(3) of the Act to their RCBs, e.g. a certificate issued by the SAPS or a verification agency.

Once the individual is registered as a tax practitioner, an annual confirmation is required that the criminal free status remains unchanged. Following this, a sworn in affidavit indicating the tax practitioners are criminal free in terms of the above mentioned section of the Act, must be produced and provided to RCBs once every 5 years.

The NQF 4 plus 10 years tax working experience, the tax working experience must be verifiable by the employers or clients, is the IAC's Recognition of Prior Learning (RPL).

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

Continuing Professional Development (CPD)

A Certified Tax Practitioner will need to complete 18 Structured CPD hours per annum (**10 Structured Tax, 2 Ethics and 6 hours relating to the service provided**).

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. The Annual Membership certificates are and remain the property of the Institute. Should membership be terminated (for whatever reason), the certificate would be regarded as null and void with immediate effect, and must not be displayed in any way by the member, neither should the logo of IAC be used in any letterhead or email signature by the member. -**
- 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**
- 7. Personal Tax Clearance Certificate (TCC)**
- 8. Police clearance**

and post to:

P.O. Box 36477, Glosderry, 7702

Phone: (021) 7616211 Email: members@iacsa.co.za

Application for Membership Associate Tax Practitioner (ATP)

1. Personal Details

Prof [☐] Dr [☐] Mr. [☐] Mrs. [☐] Miss [☐] (Please TICK or specify other) _____

Surname	
Name	
Date of Birth	
ID Number	
Home Address	
Postal Address	
Tel	Area Code () (B) (H)
Fax	Area Code () (B) (H)
Cell	
Email	
Address for Correspondence	Private [<input type="checkbox"/>] Business [<input type="checkbox"/>]
Income Tax Reference Number	
Tax Clearance / PIN Number	
Approved Date	

2. Present Employment

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

3. Present Position

Position Title: Date Appointed:

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

Management Level in Organisation

Position in Company

Number of employees reporting to you?

To whom do you report?

His / her position in organisation?

4. Previous Employment (in the last ten years)

Year From	Year To	Position Held	Name of Organisation	Number of employees reporting to you

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

Year From	Year To	Institution	Qualification

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 and 3? 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

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

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.)

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

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

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.

Proposer		Second	
Name:		Name:	
Surname:		Surname:	
Position		Position	
Highest Qualification		Highest Qualification	
Address		Address	
Postal Code		Postal Code	
Telephone		Telephone	
Cell Phone		Cell Phone	
Email		Email	
IAC Member	<input type="checkbox"/> YES <input type="checkbox"/> NO	IAC Member	<input type="checkbox"/> YES <input type="checkbox"/> NO
Institute		Institute	
Member No.		Member No.	
Signature		Signature	

8. This section is 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 acknowledge that my annual certificate will become null and void 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
- 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
- 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:

Date: