

Special points of interest:

- 2022 Filing season opens—1 July 2022
- CCC Webinar—Buying a business v buying shares in a company—21 July 2022
- SARS Tax Practitioner readiness programme Teams meeting—26 July 2022
- Free monthly SA Tax update—8 August 2022

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2022 Tax Filing season

The 2022 Tax Filing season opened on 1 July 2022. According to Income Tax Notice 2130, the list of persons required to submit income tax returns includes

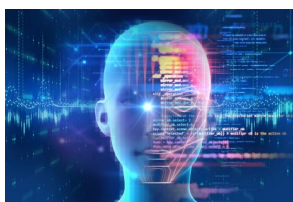
- Every company or other juristic person, which was a resident during the 2022 year of assessment that
 - * derived gross income of more than R1 000;
 - * held assets with a cost of more than R1 000 or had liabilities of more than R1 000 at any time;
 - * derived any capital gain or capital loss of more than R1 000 from the disposal of an asset to which the 8th Schedule of the Income Tax Act applies; or
 - * had taxable income, taxable turnover, an assessed loss or an assessed capital loss;
- Every trust that was a resident during the 2022 year of assessment;
- Every company, trust or other juristic person, which was not a resident during the 2022 year of assessment, that
 - * carried on a trade through a permanent establishment in South Africa;
 - * derived income from a source in South Africa; or
 - * derived any capital gain or capital loss from the dis-

posal of an asset to which the 8th Schedule to the Income Tax Act applies;

- Every company incorporated, established or formed in South Africa, but that was not a resident as a result of the application of any agreement entered into with the Government of any other country for the avoidance of double taxation during the 2022 year of assessment;
- Every natural person who during the 2022 year of assessment
 - * was a resident and carried on any trade (other than solely in his or her capacity as an employee); or
 - * was not a resident and carried on any trade (other than solely in his or her capacity as an employee) in the Republic;
- Every natural person who during the 2022 year of assessment
 - * was a resident and had capital gains or capital losses exceeding R40 000;
 - * was not a resident and had capital gains or capital losses from the disposal of an asset to which the 8th Schedule to the Income Tax Act applies;
 - * was a resident and held any funds in foreign currency or owned any assets outside the Republic, if the

total value of those funds and assets exceeded R250 000 at any stage during the 2022 year of assessment;

- * was a resident and to whom any income or capital gains from funds in foreign currency or assets outside the Republic was attributed in terms of the Income Tax Act;
- * was a resident and held any participation rights, as referred to in section 72A of the Income Tax Act, in a controlled foreign company;
- * was a resident and had taxable turnover; or
- * subject to the provisions of paragraph 3, at the end of the 2022 year of assessment
 - ◇ was under the age of 65 and whose gross income exceeded R87 300;
 - ◇ was 65 years or older (but under the age of 75) and whose gross income exceeded R135 150; or
 - ◇ was 75 years or older and whose gross income exceeded R151 100;
- Every estate of a deceased person that had gross income during the 2022 year of assessment.



**You will either
step forward
into growth or
you will step
back into
safety.
Abraham
Maslow**



Auto assessments

SARS will raise original auto assessments for a selected group of individual taxpayers for the 2022 filing season.

The auto assessments are based on data SARS receives from third-party data providers like employers, financial institutions, medical schemes and so on. Persons receiving income from other sources or have more complex tax matters (e.g. receiving commission and travel allowances) still need to submit tax returns.

A taxpayer who is auto assessed and is satisfied that the SARS assessment is correct, does not have to do anything (unlike in the years before, where the taxpayer had to “accept” a simulated assessment before it became an original assessment). If a refund is due, the refund will be paid and if tax is due to SARS, the taxpayer must pay to SARS the due amount on or before the due date indicated on the assessment.

A taxpayer who is auto assessed but is not satisfied that

the assessment is correct must file a tax return in the normal way. Such return must be filed within 40 business days of the notice of assessment. The dispute resolution route cannot be followed at this stage of the process – the taxpayer must file a tax return so that SARS can evaluate it and, where necessary, issue a revised assessment. However, if SARS decides that the original assessment is to remain (i.e., SARS does not issue a revised assessment in response to the taxpayer’s submission of a tax return after an auto assessment), the taxpayer can use the dispute resolution route as per the normal process.

SARS can extend the 40 business days if the taxpayer requests extension

- **before** the expiry of the 40 business days and submits reasonable grounds for the request.
- **after** the expiry of the 40 business days if the taxpayer’s request is submitted to

SARS within 21 business days after the expiry of the 40 business days, and if accompanied by reasonable grounds.

- after the expiry of the 40 business days if the taxpayer’s request is submitted to SARS within 3 years after the expiry of the 40 business days, and if accompanied by exceptional circumstances.

Filing dates

- 1 July to 24 October 2022
 - * Non-provisional taxpayers who file online via eFiling or through the SARS MobiApp.
 - * Non-provisional taxpayers who cannot file online, can do so at a SARS branch, only by appointment.
- 1 July 2022 to 23 January 2023
 - * Provisional taxpayers can file online via eFiling or through the SARS MobiApp.

Travel declarations

Any person travelling in or out of South Africa should declare:

- All goods (including goods of another person) upon his person or in his possession which were purchased or otherwise acquired abroad or on any ship, vehicle or in any shop selling goods on which duty has not been paid; were remodeled, processed or repaired abroad, on arrival.
- Goods that are prohibited, restricted or controlled under any law
- Goods that were required to be declared before leaving South Africa.

Before leaving, all goods which a traveler is taking with them beyond the borders of South Africa, including goods which are:

- Carried on behalf of another person
- Intended for remodel, process or repair abroad
- Prohibited, restricted or controlled under any law
- Goods that a person, who temporarily entered South Africa which the person was required to declare upon entering.

Travelers must, upon request by a Customs Officer, provide full particulars related to the

goods such as invoices, transport documents, proof of payment to supplier, letter of authority and any permits applicable to such goods.

Travelers must also, upon request, produce and open such goods for inspection by the said officer, and pay the duty and taxes assessed by the officer.

Duty free

The duty free allowance only apply to goods for personal use or to dispose of as gifts in accompanied travelers’ baggage declared by returning residents and non-residents visiting the Republic.

The following imported goods

Bank details—SARS notification

How?

Taxpayers needing to add or change bank details can complete one of the following processes:

- Completing the Registration Amendments and Verification Form (RAV01) on eFiling (excluding Customs and Excise)
- On the SARS MobiApp by tapping on the Profile Management tab.
- When completing the following on eFiling:

- * Income Tax Return for Individuals (ITR12)
- * Request for a Transfer Duty Refund.
- Via email for exceptional circumstances only
- In person at any SARS branch if the person is not registered on eFiling.

Who?

Only Taxpayers, Registered Representatives or Registered Tax Practitioners are allowed to change banking details.

The Registered Representative's details must match those on the SARS system.

Tax Practitioners may request banking detail changes on behalf of Taxpayers in all instances, including exceptional circumstances.

Valid bank accounts

A valid bank account is a cheque, savings or transmission account type with a valid branch number held at a valid bank in the name of the taxpayer(s), excluding a credit card, bond or foreign bank account.



VAT Reverse charge—Gold

A new domestic reverse charge mechanism came into effect on 1 July 2022 in respect of the supply of gold in certain circumstances. The following requirements apply:

- Both the supplier and recipient must be registered vendors;
- The supply of valuable metal must be a supply chargeable with VAT at the standard rate.

- The recipient of valuable metal becomes the vendor liable to account for and pay the VAT (on behalf of the supplier) to the fiscus.
- The recipient of valuable metal is only allowed to deduct the input tax on the acquisition, if the recipient has accounted for and paid to SARS the VAT charged by the supplier
- The supplier of valuable metal will not be entitled to input tax on irrecoverable debts as the recipient will account for and pay the VAT to SARS, on behalf of the supplier.
- The supplying vendor remains liable to levy/charge the VAT on the supply of valuable metal but will not collect such VAT from the recipient vendor

*A dream does
not become
reality through
magic; it takes
sweat,
determination
and hard work.
Colin Powell*

Travel declarations (continued)

declared by travelers in their accompanied baggage may be exempted from paying any import duties and VAT

- New or used goods of a total value not exceeding R5 000 per person
- Wine not exceeding 2 litres per person
- Spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre per person

- Cigarettes not exceeding 200 and cigars not exceeding 20 per person
- 250 g cigarette or pipe tobacco per person
- Perfumery not exceeding 50 ml and eau de toilette not exceeding 250 ml per person.

The duty free allowance applicable to new or used goods to the value of R5000 per person, is applicable in addition to the

duty free allowance applicable to consumable goods.

If a traveler has goods in excess of the R5 000 duty free allowance but not exceeding R20 000, the person may elect to pay customs duty at a rate of full duty less 20% (flat-rate) with VAT exempted instead of clearing the goods at the rates of duty specified in Schedule No. 1 ("tariff") to the Customs and Excise Act No.91 of 1964.





Deceased estates—Steps after death

It is said that death and taxes are inevitable and unfortunately also goes together in the sad time of losing someone. The surviving spouse, children, parents and heirs are directly impacted by the death of the deceased.

The following steps should be followed after death:

Notification of Death

A Notification of Death (DHA1663) must be obtained from a doctor/pathologist to report the death to the Department of Home Affairs.

Home Affairs

Once the death notice is received, it must be submitted to the Department of Home Affairs together with forms DHA1663 and DHA132 (application for death certificate) that must be completed to report the death and to obtain a death certificate.

The forms are available on the South African Department of Home Affairs website (<https://www.dha.gov.za>).

An abridged death certificate is issued free of charge on the same day the death is registered, however, an unabridged certificate can be obtained by completing the DHA132 form together with the payment of the required fee.

Executor

If the deceased had a will and nominated an executor to be appointed by the Master, the executor is known as an executor testamentary.

If the will made no provision for an executor or the deceased died without a will, the Master will appoint an executor referred to as an executor dative.

An executor may appoint an agent if the executor does not feel equipped to deal with an estate, provided the necessary power of attorney is in place.

Master

The estate must be reported by the surviving spouse or nearest relative or connection residing in the district where the death occurred or by the person who has control of the premises where the death occurred.

The death notice form must be completed (available on the DOJ's website https://www.justice.gov.za/master/deceased_how.html).

A certified copy of the death certificate needs to be lodged with the Master.

Letter of executorship

Once the estate has been reported and the required documentation has been submitted to the satisfaction of the Master, the Master will issue the letter of executorship/ authority.

For more information, please visit the Master's website: <https://www.justice.gov.za/master/deceased-how.html>.

SARS

SARS should be notified of the taxpayer's death. A deceased estate should be registered when income and expenditure arise after the date of death or any capital gains that may arise subsequent to the date of death in the hands of the deceased estate.

An executor must notify SARS of the death by

- ebooking appointments with a SARS branch
- by sending it through to the new SARS Online Query System
- sending an email using one of the following:
 - * For Tax Practitioners: pcc@sars.gov.za.
 - * For Taxpayers: contact@sars.gov.za.

Finalising a deceased estate

After the letter of executorship is issued by the Master, the following must be done at SARS:

The executor must inform any SARS office. The documents required for the coding process include:

- Copy of the death notice of the deceased (J294) issued by the Master's Office or the death certificate
- Copy of Acceptance of trust as Executor (Form J190) or Copy of the Letter of Executorship (J238)
- Certified ID Copy of the deceased person and executor.
- Copy of the undertaking and acceptance of the Master's directions (Form J155) or Copy of the Letter of Authority (J170) (in cases where the estate is less than R250 000)
- Copy of the Inventory (Form J243)
- Copy of the last will and testament
- The name, physical address, email address and telephone number of the executor and his or her agent
- In the case of an agent, a Power of attorney and certified ID copy of the appointed person
- Copy of the signed final Liquidation and Distribution (L&D) accounts when they become available (if applicable)
- The Estate Duty Return (REV267 form).

Once the deceased person has been coded, all outstanding tax returns should be submit-

Time is what we want most, but what we use worst.
William Penn



Deceased estates—Steps after death

ted up to the date of death. This applies to all tax types: Income Tax, VAT, PAYE, SDL, UIF and estate duty.

This process could be done via SARS Online Services or via the SARS digital channels available on the SARS website- www.sars.gov.za.

As soon as the Executor has finalised the L&D account, it should be submitted to SARS, together with the REV267 (estate duty return).

SARS will perform an audit for all the taxes pre- and post death.

As soon as all the tax liabilities have been paid in full, the Deceased Estate Compliance (DEC) letter is issued for all tax types, including estate duty.

The DEC letter must be submitted to the Master's Office for the executor to be discharged by the Master.



Parties involved in deceased estates

Numerous parties are involved in the administration of a deceased estate, including the following:

Master

The administration of an estate takes place under supervision of the Master who has the jurisdiction depending on the address where the deceased resided for the last 12 months.

There are Masters' Offices in: Bloemfontein, Cape Town, Grahamstown, Kimberley, Mmabatho/Mafikeng, Nelspruit, Pietermaritzburg, Pretoria, Mthatha, Bisho, Thohoyandou, Johannesburg, Polokwane, Durban, and Gqeberha.

Executor

The executor is the person who is appointed by the Master to administer the deceased estate.

The deceased nominates an executor in his or her will and the Master appoints such executor subject to certain requirements.

If the deceased did not nominate an executor, the beneficiaries may nominate an executor for the Master to appoint.

If the estate is administered under section 18(3) of the Administration of Estates Act (which means the gross value

of the estate is less than R250 000) the Master appoints an executor that is referred to as the Master's representative

The executor is solely responsible for the administration of the estate. The nominated executor may appoint an agent to act on his or her behalf but the executor remains legally responsible and liable for the estate.

If an agent is appointed, a power of attorney must be in place.

Conveyancer

A conveyancer is an attorney specializing in the preparation of deeds and documents which by Law or custom are registerable in a deeds registry.

The conveyancer liaises with the Registrar of Deeds to take care of the transfer of title deeds where the deceased owned immovable property that must be transferred to heirs or sold and transferred to a third party.

Registrar of Deeds

The Registrar of Deeds is the office where the title deeds are registered.

SARS

The mandate of the South African Revenue Service (SARS) is to collect all revenues due and in the case of a

death ensuring that all taxes are paid.

The deceased person's Income Tax number (and other applicable tax numbers) must be coded as a deceased estate with SARS.

All income tax (all taxes the deceased was registered for e.g. VAT, PAYE) returns and liabilities must be settled and an estate duty return must be submitted in respect of a dutiable estate.

The executor must ensure that these obligations are fulfilled.

Estate duty

It is normally the responsibility of the executor to pay the duty as levied on the property of the deceased. However, there are instances in which the estate duty is payable directly by the person who is receiving the property. For example, where a policy is payable directly to a beneficiary, the Estate Duty attributable to such policy is payable by the beneficiary (in other words, this portion of the Estate Duty will not be paid by the deceased estate).

Estate Duty is due within 1 year of date of death or 30 days from date of assessment, if assessment is issued within 1 year of date of death. Currently, interest is levied at 6% p.a. on late payments.

*You will never
"find" time for
anything. If you
want time, you
must make it.*

Charles Brixton





Tax crimes

SARS encourage persons to report tax crimes as it has a detrimental impact on tax collection and reduce the funds Government can use to fund public goods and services. If you wish to report any tax crime, contact SARS fraud/Anti-corruption Hotline on 0800002870.

What ?

Tax crime manifests in many forms, including the following:

- Not declaring income to evade paying tax on that income.
- Lying about expenses to reduce the tax they pay or to obtain an undue refund.
- Not submitting a tax return to SARS or fail to truthfully

respond to questions.

- Employers sometimes deduct tax from employees and never pay it over to SARS.
- Vendors, whether registered for VAT or not, sometimes charge VAT and never pay it over to SARS.
- Entities submit fraudulent invoices in an attempt to pay less tax or obtain undue (fraudulent) refunds (Income Tax and VAT).
- Individuals do not register for tax purposes to evade paying their dues.
- People do not submit returns as and when required to evade paying taxes due to SARS.

- Employers withhold employees tax (PAYE) and do not pay it over to the SARS.

Indicators

Below are some indicators of potential tax crimes:

- When a business offers you an attractive discount for cash and no receipt, it may be because they will not declare VAT to SARS.
- When an employer fails or refuses to provide you with an IRP5.
- If you notice significant fluctuations in your tax deductions in your monthly payslip, it needs looking into.

**Speak with
honesty. Think
with sincerity.**

**Act with
integrity.**

Suspicious activities

The following are examples of suspicious activities which can be reported to SARS by submitting a suspicious activity form on SARS' website:

- Where a person is legally obliged to register for tax but intentionally fails to do so.
- False representations in the trader's books of account. In many instances, the offender will go to great lengths to ensure the entries in their books of account corresponds with their false representations to SARS.
- Making of a false statement or the causation or allowing of a false statement to be made on a tax return have long been one of the most common methods taxpayers employ in evading their tax liabilities and/or obtaining refunds they are not legally entitled to.

- Misrepresentation of a tax liability through the submission of a fraudulent tax return, e.g. by inflating or exaggerating the deductions or input taxes a taxpayer is entitled to; and/or under-declaring income or output taxes.
- The submission of 'nil-returns' or returns purporting that no trade was carried out, e.g. that a company was dormant whereas it did in fact trade, will also be fraudulent.
- The failure to disclose specific facts or circumstances on which the taxpayer can be assessed at a higher amount. An example of this will be the failure to disclose in their tax return certain investments, employment or business operations, etc.
- Claiming unlawful tax deductions, e.g.

* The claiming of false deductions, e.g. to claim as business expenses salaries paid out to non-existent employees or to claim for VAT input tax where the goods and services were in fact not acquired

* The claiming of non-deductible expenses as deductible expenses, e.g. the declaration of private expenditures as business expenses

* Double deductions for the same expenses or inputs.

- VAT refund schemes where a fraudster will set up a company or number of companies they register as vendors for VAT purposes. They then claim back VAT refunds on significant inputs allegedly made to close down the 'company' and then disappear with the VAT. These companies



Suspicious activities

actually never trade, and the 'inputs' claimed are fictitious. These operations may typically involve: the creation of both 'supplier' and 'client' traders with fictional directors, employees, and addresses, often in various jurisdictions; the opening of multiple bank accounts in the names of numerous entities; the generation of false commercial documentation and books of account; fraudulent registrations as VAT.

- An individual or business employs people and deducts PAYE from employees but not issuing IRP5 certificates.
- Imported goods sold on the open market at a price lower than 'landed cost' i.e. less than what it would cost to purchase the goods, transport them and pay VAT and duty on importation.
- A person living beyond his apparent financial means – displaying unusually high life-style patterns for a person with similar forms of known income.
- An importer (including a clearing agent) not declaring, falsely-declaring or under-declaring goods upon importation.
- An importer or exporter (including the clearing agent) found to have imported or exported illegal goods (drugs, firearms, explosives, CITE described items, counterfeit goods).
- A person or business having mixed fuel of any kind.
- A person found to carry excess currency in any form while travelling into or from South Africa.
- An individual or business trading in goods suspected of being of counterfeit.
- Income derived from criminal activity.
- A person or business who makes any false statement or entry in a return or other document required by SARS
- A person or business liable to be registered for a tax under a tax Act but is not.
- Customs warehouse irregularities.
- An individual or business

failing to withhold and pay to SARS an amount of tax as and when required under a tax Act.

- Transport vehicles with foreign registration numbers transporting shipping containers to and from small-holdings, plots, farms and derelict warehouses under suspicious circumstances.

Protection

Protection is provided to people who report tax crime to SARS. Persons are requested to fill in a suspicious activity report.

SARS committed itself to protect the identity. The only instance where this may change is where the person's statement or testimony may be required during criminal proceedings. In such a case, various means to protect identity exist in law in coordination with the National Prosecuting Authority (NPA).

Corruption

To report suspected corruption of a SARS official, the following confidential hotline can be used:

0800 00 2870.



**Honesty has a
power that
very few
people can
handle.
Steven
Aitchison**

SARS update

The following tax policy documents were recently published:

- Interpretation notes
 - * IN 58—The Brummeria case and the right to use loan capital interest free (Issue 3)
 - * IN 59—Tax treatment of the receipt or accrual of government grants (Issue 2)
 - * IN 119—Deductions in respect of improvements to land or buildings not owned by a taxpayer
 - * IN 120—Prohibition of deductions in respect of certain intellectual property
 - * IN 121—Deduction of medical lump sum payments
- Binding general rulings
 - * BGR 8—Application of the principles enunciated by the Brummeria case (Issue 3)
 - * BGR 30—Allocation of direct and indirect expenses within and between an insurer's funds





*Behind every
small business,
there's a story
worth knowing.*

Paul Ryan

2022 CPD Requirements

SARS criteria for tax practitioners

With effect from 1 June 2022, the criteria for being eligible to register as a tax practitioner was amended. A recognised controlling body (including the IAC) may only register a person as a tax practitioner if the following requirements are met.

Education and experience

The person must meet the following minimum requirements:

- NQF level 6 and above with at least one Accounting module and one Tax module, plus at least 1 year's 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.

The above qualification requirements does not apply to existing IAC Tax Practitioners who has been activated by IAC and SARS if the person holds an IAC CTP/ATP Number and a SARS PR Number before 1 June 2022.

SARS Readiness programme

The person must have successfully completed the SARS Readiness Programme, i.e.

attended the programme and passed the assessment. This requirement is not applicable to tax practitioners registered before 1 June 2022, but they can complete the program voluntarily.

Existing IAC Tax Practitioners wishing to complete the programme are welcome to contact Soraya in our Membership Dept. at members@iacsa.co.za. It is highly recommended to complete the program, especially for new Tax Practitioners who joined IAC in the past 2 years).

Tax compliance

Persons are required to be tax compliant. Note that this is not a new requirement. Persons are required to submit their TCC PIN to Bronwyn at the IAC Compliance Department on an annual basis at: info@iacsa.co.za

Criminal free status

Tax Practitioners are required to submit their attested criminal free status to the IAC. Thereafter, an annual confirmation is required that the criminal free status remains unchanged. Following this, a sworn in affidavit indicating that the Tax Practitioners are criminal free in terms of the above-mentioned section of the Act, must be produced and provided to the IAC once every 5 years. This

declaration can be submitted on the IAC's website. Kindly remember to use Chrome as your browser to complete the required declaration.

CPD hours

From 1 June 2022, Tax Practitioner members must complete a minimum of

- 18 Structured CPD Hours per year,
 - * 10 Tax hours,
 - * 2 Ethics Hours, and
 - * 6 Hours relating to the service provided.
- Unstructured CPD hours are no longer required for Tax Practitioners.

The IAC is required to verify at least 20% of its members' CPD records and retain the records of verified compliance status. Tax Practitioners are required to retain their CPD records (including competency certificates and attendance certificates for five years.

Please note that, in the 2022 calendar year, the CPD hours will be calculated pro-rata,

- From 1 January 2022 to 30 June 2022, the pro-rata of the previous requirements for CPD hours apply, and
- from 1 July 2022 to 31 December 2022, the pro-rata of the new requirements for CPD hours apply.

DESIGNATION	STRUCTURED TAX	STRUCTURED ETHICS	STRUCTURED HOURS RELATING TO SERVICE PROVIDED	UNSTRUCTURED TAX	UNSTRUCTURED OTHER
IAP		2	18		20
IAP + CTP	9.5	2	8.5	3	17
FAP		2	18		20
FAP + CTP	9.5	2	8.5	3	17
FAC		2	18		20
FAC + CTP/ATP	9.5	2	8.5	3	17
TA		2	8		10
TA + CTP/ATP	9.5	2	3	3	2.5
CTP	9.5	2	3	3	
ATP	9.5	2	3	3	
BRP		2	10		8
BRP + CTP	9.5	2	5	3	0.5

SARS Tax Practitioner Readiness Programme

The SARS Tax Practitioner Readiness Programme is an education product that provides important information on the obligations and responsibilities of Tax Practitioners. It also provides guidance on SARS processes that need to be followed to provide high quality, professional and ethical services to clients.

While the focus of the programme is for individuals who want to register as tax practitioners, the modules can equally be used by existing tax practitioners to refresh their knowledge on the tax environment within which they operate and it is believed that the content would be beneficial.

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 the 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 RCBs 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

Content

The programme consists of the following modules that are accompanied by videos and other material:

- Introduction
- Legislation

- Criteria for recognition of controlling bodies (RCBs)

- How to register as a tax practitioner

- Getting ready, becoming SARS ready

- Channels of engagement

- eFiling

- Employer tax and e@syFile

- Debt management

- Dispute resolution

- Complaints and escalations

SARS will be placing the programme on the SARS YouTube TV Channel once all internal governance processes have been completed.

Teams sessions

SARS will also be conducting virtual on the following dates:

- 26 July 2022
- 30 August 2022
- 27 September 2022

The learning material will benefit all Tax Practitioners who advise and/or prepare tax submissions on behalf of taxpayers.



*Your
reputation is
more important
than your
paycheck, and
your integrity is
worth more
than your
career.
Ryan Freitas*

Power of attorney—Types

Special Power of Attorney

The SPOA is used to appoint any taxpayer or representative taxpayer, except a tax practitioner, to act on his/her behalf.

The SPOA must be accompanied by:

- a copy of the taxpayer's identity document;
- a copy of the representative taxpayer's identity document.

Special Power of Attorney for Tax Practitioners

The TPPOA has to be completed by a taxpayer or representative taxpayer to appoint a tax practitioner to act on his/her behalf

Authority on Special Power of Attorney by a Tax Practitioner

The ASPOA must be completed by a tax practitioner to further delegate an employee to act on a client's behalf (The

TPPOA must be submitted simultaneously with this ASPOA when the delegated employee visits the SARS office)

NB: With the new system enhancement on eFiling, taxpayers are required to approve online POA's for tax type transfers



Welcome to our new members

<u>CERTIFIED BUSINESS RESCUE PRACTITIONER</u>		
<u>MEMBERSHIP NUMBER</u>	<u>SURNAME</u>	<u>NAME</u>
652165(CBRP)*	MHLOPHE	NKOSINATHI
655717(CBRP)*	STERLEY	PIETER LOUWRENS
<u>FINANCIAL ACCOUNTANT IN PRACTICE/CERTIFIED TAX PRACTITIONER</u>		
<u>MEMBERSHIP NUMBER</u>	<u>SURNAME</u>	<u>NAME</u>
336462(FAP/CTP)	BILLIE	LUZUKO
6612(FAP/CTP)	FARGHER	BRENDA JANE
4770155(FAP/CTP)	PAGE	ROBERT FRANCOIS
655316(FAP/CTP)*	VALENTINE	ANGELA IRENE
5097298(FAP/CTP)	STEWART	ANDREW STEWART
<u>FINANCIAL ACCOUNTANT IN PRACTICE</u>		
<u>MEMBERSHIP NUMBER</u>	<u>SURNAME</u>	<u>NAME</u>
1379151(FAP)	DE BEER	HENDRIK JOHANNES
<u>CERTIFIED TAX PRACTITIONER</u>		
<u>MEMBERSHIP NUMBER</u>	<u>SURNAME</u>	<u>NAME</u>
6844214(CTP)	GOVENDER	SHANTINIE
2188422(CTP)	HORAK	RAINIER
<u>TECHNICAL ACCOUNTANT/CERTIFIED TAX PRACTITIONER</u>		
<u>MEMBERSHIP NUMBER</u>	<u>SURNAME</u>	<u>NAME</u>
8356044(TA/CTP)	MACKENZIE	BRAYDEN LEE
2758338(TA/CTP)	TOFFIE	NA-AIM GERALD
6437559(TA/CTP)	BOOYSEN	BOOITJIE JAN PETRUS
2626812(TA/CTP)	NORRIE	MAXINE
9882308(TA/CTP)	VAGLE	GEOFFERY
9181215(TA/CTP)	FRANCK	PAUL STEWART
267387(TA/CTP)	MORAGA	KGOTHATSO EBONY
9641698(TA/CTP)	MEKOE	KATLEGO

Welcome to our new members

TECHNICAL ACCOUNTANT		
MEMBERSHIP NUMBER	SURNAME	NAME
9505432(TA)	CHRISTOFIDIS	DIMITRA
81594(TA)	MAKWARA	TICHAONA
1131393(TA)	NDBELE	SABELO
6549284(TA)	PHUKUNTSI	MATHABO GEORGINA
APPROVED TRAINING CENTRE		
MEMBERSHIP NUMBER	NAME	
1736505(ATC)	PIENAR STOFBERG BESTUURKONSULTANTE CC	
ACADEMIA MEMBERSHIP		
MEMBERSHIP NUMBER	SURNAME	NAME
7216605	ARENDSE	RONALD GARTH
STUDENT ON LEARNERSHIP		
MEMBERSHIP NUMBER	SURNAME	NAME
96577	GOVENDER	THIVANA
2422793	GUTHRIE	LEE-ANN
STUDENT		
MEMBERSHIP NUMBER	SURNAME	NAME
2360180	MNGQBISA	ROMEO
7472310	CHETTY	NERISHA
2432538	KHANYILE	ZINHLE
5365624	KOYA	ISMAIL
9210525	XIDES	DIMITRI THEO
1498284	LAMBSON	DANIEL IAN

**REMINDER:
UPLOAD YOUR CPD
HOURS BEFORE
31 DECEMBER 2022
TO AVOID PENALTIES**
WWW.IACSA.CO.ZA

**2022
CPD HOURS**



**INSTITUTE OF
ACCOUNTING AND
COMMERCE**

252 Rosmead Avenue
Wynberg
7780
Phone: (021) 761 6211
Fax: (021) 761 5089
E-mail: Prakash Singh
ceo@iacsa.co.za

ENQUIRIES

General:

Bronwyn Benjamin
compliance@iacsa.co.za

Membership

Soraya Busch
members@iacsa.co.za

Finance

Valencia Williams
finance2@iac.co.za

CEO & Technical

Prakash Singh
ceo@iacsa.co.za

Office Hours:

Monday - Thursday
08:00 - 16:00
Friday
08:00 - 15:30

www.iacsa.co.za

A dynamic world-class professional accounting institute

Vision

To be a dynamic world class Professional Accounting Institute (incorporating related fields) at the forefront of technology and an integrated approach to the profession.

Mission

It is the aim of the Institute to be recognised as the pre-eminent Professional Body for Accountants and other related professionals by actively promoting the effective utilization and development of qualified professionals, through the achievement of excellence in standards of professional competence and socially acceptable ethical conduct amongst its members, through a dynamic integrated approach to the legislative and environmental arena.



THE SAD PASSING OF AN IAC STALWART - MR EHSAAN NAGIA

It is with a heavy heart that I inform you that Mr. Ehsaan Nagia has passed on in April 2022, having been unwell for a while. His demise has saddened all of us at IAC as he has given so much to IAC in his time and effort, having held various positions in the Institute for more than 40 years.

In the earlier days, he was instrumental as a key figure in his involvement in the WC Regional Structure, having also chaired that Committee for a number of years.

During the period from 2002 to 2006, he was the President of IAC, a position in which he really contributed immensely to this great Institute, and thereafter for the next 12 years, held the position as CEO of IAC, until the end of December 2018.

We are very thankful for his immense contribution to IAC and his efforts have not gone unnoticed, as it has been part of a critical foundation, that we continue to build on and can be proud of a sustainable Institute, which is a highly Recognized Accounting Organization by all Statutory Bodies in SA, and being a Recognized Controlling Body for Accounting Officers, Tax and Business Rescue Practitioners.

Today, we respectfully say goodnight Mr. Nagia. May your Soul Rest in Peace. You have completed a good race out here, and now heaven needs someone like you to add value, the way you did on earth.

On behalf of the IAC Board of Directors, Myself, and Staff at IAC, we want to pray strength for his family that he leaves behind, being a husband, a Father and Grandfather. The consolation is that he has been freed from pain and suffering, and the family can find comfort in that.

We indeed celebrate the life, which was a life well lived, and a life that has left a legacy in all our hearts.

Warm Regards
MR. PRAKASH SINGH
CEO - IAC