

# The South African Taxation Standard Series

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## Preface

- .01 This publication sets out the Standards for Taxation Services for members of The South African Institute of Tax Practitioners (“SAIT”).
- .02 Standards are the foundation of a profession. The SAIT aids its members in fulfilling their ethical responsibilities by instituting and maintaining standards against which their professional performance can be measured. Compliance with professional standards of tax practice also reaffirms the public’s awareness of the professionalism that is associated SAIT members.
- .03 The Standards are intended to support the practice guidelines separately published in ‘Professional Conduct in relation to Taxation’, which covers members dealings with the tax authorities. Failure to follow these Standards, including those contained in ‘Professional Conduct in relation to Taxation’, in both the letter and the spirit itself constitute misconduct, unless deviation to the standards, with reasons, is documented in the working paper file.
- .04 The Standards for South African Taxation Services (“SATS”) have been written in as simple and objective a manner as possible. They provide for an appropriate range of behaviour that recognises the need for interpretations to meet a broad range of personal and professional situations.
- .05 The Standards recognise this need by, in some sections, providing relatively subjective rules and by leaving certain terms undefined. These terms and concepts are generally rooted in tax concepts, and therefore should be readily understood by tax practitioners.
- .06 The SATS are directed towards self-assessment tax returns, but the principles apply equally to any tax return. The Standards apply to dealings with the South African Revenue Service (“SARS”), unless otherwise stated.
- .07 For the purposes of these Standards, a taxpayer is a member’s client. Where relevant the principles apply equally to a member acting for his employer.