

Tax Professional
Knowledge Competency Assessment
Rules & Regulations Guidelines
November 2014

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Welcome to an exciting journey in the Tax Profession!

This document contains the guidelines for the November 2014 Tax Professional Knowledge Competency Assessment.

1. Assessment Structure and Requirements

- The Knowledge Competency Assessment consists of two papers.
- The two papers are written on two consecutive days.
- Each paper counts 160 marks.
- The length of each paper is 4½ hours, consisting of 30 minutes reading time and 4 hours writing time.
 - The objective of the reading time is to give you time to calm and collect yourself and to familiarise yourself with the assessment paper.
 - You may highlight and make notes on the assessment paper and you may refer to the permitted texts during the reading time. You are not allowed to make notes in your permitted texts.
- A minimum of 50% must be achieved in each paper to successfully pass the Knowledge Competency Assessment.

2. Assessment Scope

The Knowledge Competency Assessment will assess candidates against the assessment criteria for the knowledge modules of the Tax Professional Occupational Qualification.

3. Examination Checklist

- Printed examination confirmation letter.
- ID book or driver license.
- Details of the examination venue.
- Permitted texts.
- Calculator
- Black or blue ball point pens.
- Ruler.
- No pencils or corrections pens (tipex) may be used.

4. Candidate Examination Number

- SAIT takes all reasonable steps to ensure that candidates cannot be identified in any way or that the objectivity of the marking and adjudication processes is compromised. To this end, SAIT assigns an examination number to each candidate.
- You will receive your examination number with your examination confirmation letter.
- The examination number must be written on the cover of each answer book.
- Your name must not appear anywhere on or in the answer books.

5. Permitted Texts and Calculators

5.1. Permitted Texts

- You are allowed to bring only the following texts into the examination venue:
 - SAIT Compendium of Tax Legislation;
 - SAICA Legislation Handbook;
 - LexisNexis Professional Tax Handbook Legislation Volume 1 & 2;
- Any additional references or updates which the SAIT Examination Committee deems appropriate shall be supplied to you with the examination papers.
- You may underline, sideline, highlight and flag in the permitted texts. Writing on flags is permitted for reference and cross-referencing purposes only. Writing may only refer to the section in the legislation.
- You may not have in your possession any loose papers whether affixed to the permitted texts or not.
- The invigilators will ask for books and flip through them to ensure that there is no other material in between. This is a standard examination rule that needs to be performed. The invigilators have absolute power to remove your books.

5.2. Calculator Policy

- You are only allowed to use silent, electronic, battery-driven pocket calculators. The calculators shall be cordless and may not have print-out facilities. Calculators that have a full set of alpha characters/keys are prohibited.
- The calculator function on mobile telephones or any other electronic device, including but not limited to, laptops and tablets may not be used.
- You may not share a calculator with another candidate in the examination venue.
- Remember spare batteries.

6. Time Instructions

- All candidates must be seated by 8:00 and the examination instructions will be read at 8:15.
- If you are more than 30 minutes late, for any examination paper, you will not be permitted to enter the examination venue.
- You will have 30 minutes of reading time. You will be allowed to annotate the question paper during this time. However, you will not be permitted to start writing your answer.
- The invigilator will inform you when the 30 minutes of reading time is over and you are permitted to start writing.
- You will be informed of the time halfway through the examination and 15 minutes before the end of the examination.
- Once the examination is over, candidates must remain seated until the invigilators have collected all the answer books and the invigilator has given permission for candidates to leave the examination venue.

7. Seating Arrangements

- The desks in the examination venue will be set-up in numerical order.
- You must sit at the desk which has a label with your assigned candidate examination number.
- An examination register will be on the desk for completion.
- Your printed examination confirmation letter and ID Book or driver's licence need to be placed on your table with the examination register for identification purposes by the invigilator.

8. Answer Books

- You must submit all your answers in the answer books provided by SAIT.
- You will receive a different colour answer book for each question in an assessment paper.
 - Write the answer to each question in the correct book.
 - You will need to read the instructions on the cover page of the assessment paper and listen carefully to the invigilator's instructions on this.
- Write in ink or ball point pen. Do not write answers in pencil, even if it is illegible, it is liable not to be marked.

- You may not use correction pens (tipex) or similar materials to block out words or figures. Draw a line through the incorrect word / figure.
- Answer the questions using effective presentation and pay particular attention to the use of concise language, clarity of explanation and logical argument. Marks will be awarded for these aspects of your response.
- It is your responsibility to ensure that all answer books are handed in to the invigilator before leaving the examination venue, as answer books handed in thereafter will not be marked.

9. Leaving the Examination Venue

- Should you need to leave the examination venue during the examination time, kindly inform the invigilator without disturbing the other candidates.
- You are not allowed to take the assessment paper, answer books, prescribed texts or your mobile phone when you do leave the examination venue and an invigilator will escort you.
- If you leave the venue without the permission of an invigilator you will not be allowed to return.
- If you wish to leave the examination venue before the end of the examination you must hand in your answer books to an invigilator before you leave.
- You cannot leave the examination venue until 45 minutes after the start of the assessment paper.
- You will be informed of the time 15 minutes before the end of the assessment. After this time call, you must remain seated until all answer books have been collected.

10. End of the Examination

- You must immediately cease writing and close your answer book when the invigilator indicates the examination is over.
- You will not be allowed time at the end of the examination to complete the front cover of the answer book. You must do this before the examination starts.
- You must remain seated until all answer books have been collected.
- You can leave only when the invigilator gives permission for you to do so.

11. General Information

- Before, during and after your examination, please do not behave in a manner which will distract your fellow candidates. Any inappropriate behavior will be reported to SAIT's Head of Education.
- You are not permitted to communicate with, receive assistance from, or copy from the paper of another candidate. Any such incident will be reported to SAIT's Head of Education immediately and disciplinary action may be taken.
- You may keep the question papers.
- You are advised to bring a watch for your own time keeping purposes as it is not always possible to ensure you are seated with a clear view of the venue's clock.
- All mobile phones and other communication devices must be switched off before you enter the examination venue as instructed by the invigilator. You will not be allowed to use such devices for timekeeping during the examination. If found with any such device on you during the examination it will be treated as an offence. It is also an offence to send or receive calls or messages during an examination, or allow ringtones or pre-set alarms to cause a disturbance. Any phones left in bags or coats in the hall which ring will be switched off by the invigilator.
- Belongings, which you are not permitted to have with you at your examination desk, should be left in the designated place as indicated by the invigilator.
- Very small handbags may be left underneath your chair. You are advised not to bring anything valuable to the hall as all items are left at your own risk.
- Smoking is not permitted in the examination venue.
- You may bring food or drinks into the examination venue, provided it is of a nature that, in the invigilators opinion, will not cause a disturbance.

12. Misconduct

- Any activity that is irregular or dishonest or likely to give an unfair advantage to any candidate shall be considered to be misconduct.
- The chief invigilator at the examination venue will report to SAIT Head of Education all cases of suspected misconduct in connection with the examination.
- SAIT reserves the right to suspend marking or to withhold publication of the results of any paper of candidates suspected of having been involved in any misconduct in connection with a paper, pending the findings of the SAIT Disciplinary Committee as the case may be, into the alleged misconduct.

13. Results

- The results of the November 2014 Tax Professional Knowledge Competency Assessment will be published on Wednesday 26 February 2015 at 15:00.
- SAIT shall notify each candidate per e-mail.
- SAIT shall display a list of candidates' results at its Head Office in Pretoria and reserves the right to publish candidates' results in any other manner that it may consider appropriate.
- Under no circumstances will results be given telephonically.

14. Examination Scripts

- Examination scripts and other submitted documents shall remain the property of SAIT and shall not be returned to candidates. SAIT retains the right to use the scripts and other submitted documents for reasons it deems appropriate.
- Examination scripts are kept for a maximum of 6 months after the results have been published.
- Only candidates who were unsuccessful can request a copy of their answer books and mark sheets.
- The *Request for Script* form will be available on request, from SAIT Head of Education Ronel de Kock at rdekock@thesait.org.za.