

## **Taxation programmes presented by UP and the link to SAIT professional qualifications**

The Department of Taxation at the University of Pretoria (UP), presents three taxation programmes on a part-time basis through continuing education at the University of Pretoria (CEatUP).

These courses are:

- Graduate Programme on Principles and Practical Application of Taxation
- Graduate Programme in Advanced Taxation
- Post Graduate Programme in Advanced Taxation

The course brochures can be accessed by using the following link:

<http://www.up.ac.za/taxation/article/39374/short-courses>

The courses are presented from January to November on a contact-basis or via distance education. Classes take place on average two Saturdays per month, and the courses include formal assessments. For successful completion of any of the courses, a candidate will have to dedicate at least 400 input hours during the year.

The Graduate Programme in Principles and Practical Application of Taxation is aligned with the 'Knowledge en Practical Skills' component of the South African Institute of Tax Professionals (SAIT) Tax Technician Qualification. The Tax Technician qualification is an NQF 6 level qualification registered with the South African Qualifications Authority (SAQA). Completion of the Graduate Programme in Principles and Practical Application of Taxation would prepare you to write the SAIT Tax Technician Knowledge Exam which should be scheduled at the end of November 2015 (after the final exam of our course is written). In order to obtain the Tax Technician qualification, the necessary proof of work experience is needed (work place skills). This is facilitated through the completion of a training logbook which should be submitted to SAIT.

For more information relating to the Tax Technician Qualification, please refer to the following link:

[http://www.thesait.org.za/?page=tax\\_tech](http://www.thesait.org.za/?page=tax_tech)

After completion of the Graduate Programme in Principles and Practical Application of Taxation, you can move on to the completion of the Graduate Programme in Advanced Taxation (with a much better theoretical background), and then in the following year to the Post Graduate Programme in Advanced Taxation. Both of these courses are also offered through CEatUP in the same manner as the Graduate Programme in Principles and Practical Application of Taxation. Completion of the Post Graduate Programme in Advanced Taxation represents a significant portion of the 'Knowledge and Practical Skills Component' of the Tax Professional Qualification offered by SAIT. This qualification is on an NQF8 level and registered with SAQA.

For more information relating to the Tax Professional Qualification, please refer to the following link:

[http://www.thesait.org.za/?page=Tax\\_Qualifications](http://www.thesait.org.za/?page=Tax_Qualifications)

### **Registration as a Tax Practitioner**

According to the Tax Administration Act, any natural person who provides advice to any other person about the application of the tax Act, and/or completes or assists with the completion of a return by another person should register as a tax practitioner.

To register as a tax practitioner, you must meet the following requirements:

- You must belong to or fall under the jurisdiction of a Recognised Controlling Body as referred to in s 240A of the Tax Administration Act.

- Have the minimum qualifications and experience set by your Recognised Controlling Body.
- Have no criminal convictions for the offences described in s 240(3) of the Tax Administration Act.
- Participate in continuous professional development programmes set by your Recognised Controlling Body.
- Be tax compliant as monitored by your Recognised Controlling Body.

**List of currently recognised controlling bodies**

- A Law Society
- Chartered Institute of Management Accountants (CIMA)
- Chartered Secretaries Southern Africa (CSSA)
- General Council of the Bar of South Africa
- Independent Regulatory Board for Auditors (IRBA)
- Institute of Accounting and Commerce (IAC)
- SA Institute of Chartered Accountants (SAICA)
- SA Institute of Professional Accountants (SAIPA)
- SA Institute of Tax Professionals (SAIT)
- The Association of Chartered Certified Accountants (ACCA)
- Association of Accounting Technicians Southern Africa (AAT(SA))

The following controlling bodies were automatically recognised in terms of the Act:

- Law Society of South Africa
- General Council of the Bar of South Africa, Bar Councils and Societies of Advocates referred to in Section 7 of the Admission of Advocates Act, 1964
- Independent Regulatory Board for Auditors (IRBA)

For more information about the registration as a tax practitioner, please visit the following link:

<http://www.sars.gov.za/ClientSegments/Tax-Practitioners/Pages/Register-as-a-tax-practitioner.aspx>

As can be seen from the list above, SAIT is one such recognised controlling body. Please refer to the following link for more information about the requirements to register as a member of SAIT:

[https://sait.site-ym.com/?Tax\\_designations](https://sait.site-ym.com/?Tax_designations)

The taxation programmes presented through CE@UP can lead to registering with SAIT under the following designations:

<b>Programme presented</b>	<b>Designation</b>
Graduate Programme on Principles and Practical Application of Taxation	Tax Technician (SA)
Graduate Programme in Advanced Taxation	Tax Technician (SA); General Tax Practitioner (SA)
Post Graduate Programme in Advanced Taxation	Tax Technician (SA); General Tax Practitioner (SA)

**Important note:** Completion of the programmes presented through CE@UP does not guarantee registration with SAIT on any of the levels. The requirements as stipulated under each of the levels on the SAIT website will have to be met by candidates, and will be reviewed by SAIT. Successful completion of the UP programmes is only a **portion** of the criteria which has to be met under the various options.