THE TAX PROFESSIONAL LEARNERSHIP
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1. What is the Tax Professional Learnership?

The new Learnership for Tax Professionals is an important learning pathway that leads to the Occupational Qualification: The Tax Professional at NQF Level 8.

This Learnership will help to increase the number of specialised tax professionals to serve the South African economy and to enhance the quality of tax services provided to the public by private practitioners and by the South African Revenue Service (SARS). Tax Professionals work as:

- Tax specialists in private practice;
- Tax advisors in commerce and industry; and
- Tax auditors or investigators in SARS.

You can be one of the newly qualified Tax Professionals making a great contribution to your employer, SARS and the country. Welcome to an exciting journey in the Tax Profession!

2. Who should enrol for the Learnership?

The Learnership is aimed at

- new entrants to the labour market; or
- current employees in private tax practices; or
- SARS

who want to obtain a higher qualification and professional status.

The Learnership serves as a learning pathway for learners who have

- already obtained a first qualification at NQF level 6 or higher in accounting, taxation, law or any other relevant field of study.
3. What is a Learnership?

A Learnership is a structured learning programme that consists of a theoretical and a practical component that leads to a qualification that is registered on the National Qualifications Framework (NQF). Learnerships are governed by the Skills Development Amendment Act (Act 37 of 2008), by a number of subsequent regulations and by the policies and procedures of the Sector Education and Training Authorities (SETAs).

A Learnership is regulated by a formal contract (learnership agreement) between a learner and an employer. An employer can enter into Learnership agreements with existing employees or with learners who are not employees. If the employer enters into a learnership agreement with a learner who is not an employee the employer is not obliged to employ the learner when the learnership ends.

For the interim period, until formal notice is received regarding the final registration of the Tax Professional Learnership, no formal learnership agreement or contract is required. There should, however, be a clear internship development plan structured in line with the learnership.

4. How does the Learnership lead to Professional Status?

The Learnership will be recognised by the South African Institute of Tax Professionals (SAIT) for full membership and professional status. The qualification leads to the designations General Tax Practitioner (SA) – when in practice, or General Tax Professional (SA) – when employed by SARS.
5. What does the Learnership entail?

The Learnership consists of three components, namely Knowledge, Practical Skills and Workplace Experience. This follows the international trends and broadly conforms to international standards of education for Tax Professionals.

5.1 Knowledge Component

The Knowledge Component is completed through studies at a tertiary institution that is specifically accredited to offer this qualification. Tertiary institutions will consider qualifications that the learner has obtained with prior studies and provide exemption for appropriate courses. The NQF levels of the different curriculum components vary from NQF Level 6 to Level 8. This allows for staggering the curriculum content so that candidates can develop from NQF Level 6 (entry level) to NQF Level 8 (exit level).

The accredited tertiary institutions will be responsible to ensure that there are sufficient formative assessments built into their programmes to assist learners in the learning process. The purpose of formative assessment is to provide feedback to learners on their progress over a period of teaching and learning. Formative assessment is part of the instructional process and provides information needed to adjust teaching and learning while they are happening. Formative assessment informs both lecturer / training supervisors and learners about learners’ mastering of the subject matter at a point when adjustments can still be made. These adjustments help to ensure that learners achieve learning goals within a set time frame.

The accredited tertiary institutions will also be responsible to set their own summative assessments. The purpose of a summative assessment is to evaluate a learners’ learning at the end of an instructional unit by comparing it to the standard or benchmark or assessment criteria set for that instructional unit.
The assessment methods that the accredited tertiary institutions will use should be presented to SAIT together with the content of the learning programme as part of the accreditation process.

The accredited tertiary institutions will issue statements of results for the knowledge component to learners who have successfully completed their summative assessments. This statement of results will, along with the other components criteria, allow learners entry into the National Qualifying Competency Assessment.

5.2 Practical Skills Component

The Practical Skills Component can be obtained through accredited knowledge providers, approved work experience providers or short courses offered by approved short course providers.

Providers who want to offer the full spectrum of practical skills and who wish to have their assessments of the practical skills modules recognised by SAIT have to apply for accreditation as practical skills providers. Accredited providers will perform formative and summative assessments and after successful completion of all the summative assessments they will issue statements of result to successful learners. These statement of results will, along with the other components criteria, allow learners entry into the National Qualifying Competency Assessment.

In order to assist providers and learners with the practical skills modules, SAIT will make available the following facilities:

- a databank of practical exercises (formative assessments) with model answers; and
- online practical exam(s) that covers the practical skills modules.

Learners who complete their Knowledge and Workplace Experience Components with providers that are not accredited for the practical skills component, can take
the online practical skills competency assessment to obtain access to the National Qualifying Competency Assessment.

5.3 Workplace Experience Component

The Workplace Experience Component is obtained in the workplace with an approved employer under the guidance of a training supervisor (the training co-ordinator of an employer). The workplace experience requires a training logbook or record, of learning achievements covering the workplace experience modules to be completed, supported by a portfolio of evidence. Both the training record and the portfolio of evidence are assessed by a registered assessor.

Learners can enter the Learnership before completing the Knowledge and Practical Skills Components of the qualification or after completion of these two components. The Workplace Component of the qualification will be completed during the Learnership. The duration of the Learnership will depend on the point at which the Learnership is entered. Learnerships can vary from 18 months to three years.

Formative assessments of the Workplace Component of the qualification will take the form of:

- Evaluation of the work done in a particular module or part of a module before it is signed-off in the training record and
- Regular internal performance reviews performed according to the internal policies and procedures of the organisation.

The summative assessment will be the responsibility of the training supervisor. The training supervisor will review the learners’ training record and supporting documentation (if any) and ensure that the learner meets all the requirements. The training supervisor will then sign-off on the training record.
5.4 Recognition of Prior Learning

Learners, from non-accredited programmes and individuals already in practice can also enter into and progress in the learning programme leading to the qualification. SAIT, the Assessment Quality Partner (AQP) administers the Knowledge Competency Assessment and Practical Skills Competency Assessment that will assess learners against the assessment criteria for the Knowledge and Practical Skills Components of the Occupational Qualification: Tax Professional. Candidates can also apply to SAIT to have their previous work experience recognised for entry into the National Qualifying Competency Assessment.

5.5 National Qualifying Competency Assessment

Application to write the National Qualifying Competency Assessment can be made to SAIT, if all three components of the learnership have been successfully completed. All applications must include the following documents:

- Statement of Results for the Knowledge Component of the qualification;
- Statement of Results for the Practical Skills Component of the qualification;
- A Training Record signed by a registered assessor indicating that the learner has met all the requirements of the Workplace Component of the qualification.

The first National Qualifying Competency Assessment will be offered as from the end of 2014.

If the required mark to pass is achieved in the National Qualifying Competency Assessment, the Occupational Qualification: Tax Professional will be awarded by the Quality Council for Trades and Occupations (QCTO) as the regulatory body.
6. The Tax Professional Learnership Curriculum

The curriculum consists of the following modules:

<table>
<thead>
<tr>
<th>KNOWLEDGE COMPONENT</th>
<th>Title</th>
<th>NQF Level</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(CESM: Taxation) The Principles of Tax Administration</td>
<td>6</td>
<td>12</td>
</tr>
<tr>
<td>2</td>
<td>(CESM: Commercial Financing Law) Principles of Commercial Law &amp; Business Enterprises</td>
<td>7</td>
<td>10</td>
</tr>
<tr>
<td>3</td>
<td>(CESM: Accounting and Finance) Analysis &amp; Interpretation of Financial Statements</td>
<td>7</td>
<td>22</td>
</tr>
<tr>
<td>4</td>
<td>(CESM: Taxation) General Tax Principles</td>
<td>6</td>
<td>5</td>
</tr>
<tr>
<td>5</td>
<td>(CESM: Taxation) Personal Income Tax, Farming Enterprises, Partnerships and Trusts</td>
<td>8</td>
<td>10</td>
</tr>
<tr>
<td>6</td>
<td>(CESM: Taxation) Corporate Income Tax</td>
<td>8</td>
<td>12</td>
</tr>
<tr>
<td>7</td>
<td>(CESM: Taxation) Employment Related Tax Consequences</td>
<td>7</td>
<td>5</td>
</tr>
<tr>
<td>8</td>
<td>(CESM: Taxation) Other Taxes: Customs and Excise Duty, Donations Tax, Property Taxes and Securities Transfer Tax</td>
<td>7</td>
<td>6</td>
</tr>
<tr>
<td>9</td>
<td>(CESM: Tax Law) Value Added Tax</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>10</td>
<td>(CESM: Administration of estates) Administration of Estates</td>
<td>8</td>
<td>8</td>
</tr>
</tbody>
</table>

**Total Knowledge Credits** 98
### PRACTICAL SKILLS COMPONENT

<table>
<thead>
<tr>
<th>Title</th>
<th>NQF Level</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Register Taxpayers, Calculate Tax Liabilities and Finalising Income Tax, Payroll Tax and VAT Returns</td>
<td>8</td>
<td>30</td>
</tr>
<tr>
<td>2 Review / Audit Tax Balances</td>
<td>8</td>
<td>20</td>
</tr>
<tr>
<td>3 Mediate Tax Disputes</td>
<td>8</td>
<td>10</td>
</tr>
<tr>
<td>4 Write Tax Opinions and Reports</td>
<td>8</td>
<td>10</td>
</tr>
<tr>
<td>5 Demonstrate Ethics and Professional Conduct in a Tax Environment</td>
<td>8</td>
<td>10</td>
</tr>
</tbody>
</table>

**Total Practical Skills Credits**: 98

### WORKPLACE EXPERIENCE COMPONENT: PRIVATE PRACTICE

<table>
<thead>
<tr>
<th>Title</th>
<th>NQF Level</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Register Taxpayers and Finalise Income Tax, Payroll Tax and VAT Returns</td>
<td>7</td>
<td>78</td>
</tr>
<tr>
<td>2 Review Income Tax, Payroll Tax and VAT Returns</td>
<td>8</td>
<td>48</td>
</tr>
<tr>
<td>3 Complete ADR Form related to Income Tax, Payroll Taxes and VAT</td>
<td>8</td>
<td>48</td>
</tr>
<tr>
<td>4 Write Tax Opinions Related to Tax Disputes, Business Models and Investment and Estate Planning</td>
<td>7</td>
<td>48</td>
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</tbody>
</table>

**OR**
### WORKPLACE EXPERIENCE COMPONENT: SARS

<table>
<thead>
<tr>
<th>Title</th>
<th>NQF Level</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Check Registered Taxpayers and Identify Potential Examinations / Audits</td>
<td>7</td>
<td>48</td>
</tr>
<tr>
<td>Examine or Audit Taxpayers' Income Tax, Payroll Tax and VAT Returns</td>
<td>8</td>
<td>78</td>
</tr>
<tr>
<td>Formulates a Response to an ADR Form Related to Income Tax, Payroll Taxes and VAT</td>
<td>8</td>
<td>48</td>
</tr>
<tr>
<td>Write Tax Opinions Related to Tax Disputes, Business Models and Investment and Estate Planning</td>
<td>7</td>
<td>48</td>
</tr>
</tbody>
</table>

**Total Work Experience Credits** 222

**Total Qualification Credits** 400

| Knowledge Credits: 98 credits (25%) | Practical Credits: 80 credits (20%) | Workplace Credits: 222 credits (55%) |

7. **What are the interim measures until the Learnership is registered?**

The registration of the Tax Professional Learnership is in its final stages. As an interim measure, the Learnership Programme will be presented as a Tax Professional Internship, with conversion to the Tax Professional Learnership once the Learnership is formally registered. Employer organisations can therefore commence with the review of the Practical Skills and Workplace Experience content of their current graduate or other training programmes in order to align it to the content of the Tax Professional Learnership. A learner with the required entry qualifications can enrol for the Tax Professional Internship. Learners that enrolled on the Internship Programme
will receive recognition for their workplace experience once the Learnership has been registered.

Entrance requirements for the Tax Professional Knowledge Competency Assessment 2013 are as follows:

- The preferred entry requirement is a BCom (Honours) in Taxation, HDip Taxation or equivalent post graduate qualification in taxation.
- Students registered for the 2013 academic year studying BCom (Honours) in Taxation, HDip Taxation or equivalent post graduate qualifications in taxation are eligible to write the Knowledge Competency Assessment even if the final results are not yet available from tertiary institutions or students were unsuccessful during their tertiary institution’s final examination.
- Students studying towards other honours programmes, for example law, financial management, internal audit etc. with taxation modules as part of their programmes are eligible to write the Knowledge Competency Assessment.

From 2014 onwards learners in possession of any qualifications at NQF level 6 which meet the requirements can enter the learning programme.

Auditors in SARS who are in phase 5 of the Professional Development Framework need to keep a proper training record i.e. a Professional Learner Activity Manual (LAM). The LAM will be linked to the Tax Professional training record and learners will receive recognition for their workplace experience.