The 4th National Tax Conference:
Tax Administration Act, 2011

15, 16 and 17 May 2013, Sandton Convention Centre
Johannesburg, South Africa

What will be covered:

- Learn about taxpayer rights from Dr. Beric Croome and hear the issue being debated during the subsequent panel
- Get an overview of the entire TAA during the pre-conference workshop facilitated by Pieter Faber, Senior Manager: Tax Technical, PwC
- Understand the important transitional provisions by attending the masterclass by Chris Green, Associate Director, Deloitte
- Avoid being caught off guard… learn everything you need to know about the new penalty regime by attending the masterclass presented by Prof. Jackie Arendse, Head of the School of Accountancy, University of the Witwatersrand
- What are SARS’ new information gathering powers? Find out in detail by attending the masterclass presented by Muhammad Saloojee, Director: Tax and Legal, KPMG and Lesley Isherwood, Associate Director, KPMG
- Find out about the governance of tax practitioners by listening to Stiaan Klue, CEO, SAIT
- Understand the extent of SARS’ recovery powers from Nina Keyser, Partner: Tax, Webber Wentzel
- … and much more! Please see inside for the entire programme

What are the benefits of attending this summit?

- Access all you need to know about the TAA, in one place and one time, delivered, filtered and explained by the smartest minds in tax
- Learn about your rights as a taxpayer and ensure that you and your clients are treated fairly
- Get 20+ hours of high quality content as well as 6+ hours of valuable networking time
- Network with tax practitioners, lawyers, accountants, advisors and managers from all over South Africa
- Attend and receive six CPD points per day (and remember, keeping up to date via CPD is now a statutory requirement!)

Register Now:
Call: +27 (11) 662 2837 | Email: registrations@thesait.org.za | Visit: www.thesait.org.za/event/taa
Dear Tax Professional

The Tax Administration Act affects the most significant changes to the South African tax regime since the dawn of democracy. A significant part of the TAA is concerned with streamlining and incorporating into one piece of legislation certain generic administrative provisions that were previously duplicated in various Tax Acts. However, the TAA also significantly extends SARS’ powers, modifies numerous administrative procedures, lays the foundation for further modernisation of the tax system and, in some cases, extends taxpayer rights and imposes on SARS significant administrative obligations.

The South African Institute of Tax Practitioners (SAIT) is therefore pleased to dedicate its 2013 National Conference to this important topic. Researched and developed by the Institute for International Research (IIR), the event represents your best opportunity to learn everything you need to know about tax administration in South Africa. Taking place over three days with expert presenters from all over the country and from the various disciplines in tax, it is an event no one involved in South African tax can afford to miss!

Kind regards,

Stiaan Klue
CEO
SAIT

P.S. Don’t miss out on our pre-conference workshops that will provide an overview of the entire TAA and a guide to surviving an audit under the TAA!

Day One: 15 May 2013

Registration commences at 07:30. The workshop starts at 08:00 and runs until 12:30. There will be breaks for refreshments. Lunch is served from 12:30 until 13:30.

An overview of the TAA: a bird’s-eye view
Facilitated by: Pieter Faber, Senior Manager; Tax Technical, PwC

The Tax Administration Act is both long and complicated and it interrelates in complex ways with the underlying Tax Acts, the Constitution, the Promotion of Administrative Justice Act, common law and much else. Parsing the TAA correctly, then, requires extensive legal, practical and accounting knowledge.

In this intensive half-day workshop, you will get an overview of the Act in its entirety. The significant changes from previous law will be highlighted, allowing you to quickly identify the notable changes in the Act, and to ensure that you keep on the right side of the law.

What will be covered:
- A bird’s-eye view of the Act, chapter by chapter
- Purposes of the TAA; consolidation, modern administration and alignment of disparate requirements
- Key definitions, with a focus on new and amended definitions
- The Commissioner and senior SARS officials: their powers, duties and under what circumstances these can be delegated
- The Tax Ombud and his or her mandate and authority to resolve service, procedural or administrative matters
- Record keeping provisions and electronic record keeping
- SARS’ new enhanced information-gathering powers
- Search and seizure
- Dispute resolution
- SARS’ recovery powers, including via responsible third parties, and personal liability
- The new penalty regime: an overview
- Transitional provisions

Key learning outcomes:
- Get fully up to speed on the TAA in one – intensive! – morning
- Learn how the TAA alters your duties, responsibilities and rights

Day Two: 16 May 2013

08:00 Registration and early morning refreshments

08:45 Welcome address from SAIT
Stiaan Klue, Chief Executive Officer, South African Institute of Tax Practitioners

09:00 Chairperson’s opening remarks
Morning session chair: Prof. Michael Katz, Chairman, ENS

09:15 The impact of the TAA on taxpayers’ rights
- SARS’ duties and powers and taxpayers’ rights and obligations under the TAA: the facts
- Is there a fair balance between SARS’ powers and taxpayers’ rights under the TAA?
- Limitations on SARS’ powers
- Taxpayers’ recourse in the case of disputes
Dr. Beric Croome, Tax Executive, ENS

10:00 Panel discussion
Achieving a balance between taxpayers’ rights and SARS’ powers
- What is the ideal balance between taxpayers’ rights and responsibilities on the one hand, and SARS’ duties and powers on the other?
- Does the TAA achieve an appropriate balance?
- Constitutional issues and the TAA
- The interaction between the TAA and Promotion of Administrative Justice Act (PAJA)

Panelists:
Judge Dennis Davis, High Court of South Africa
Dr. Beric Croome, Tax Executive, ENS
Graham Walker, Group Tax Manager, Altron
Patrick Mawire, Tax Manager Sub-Saharan Africa, Weatherford

11:00 Morning refreshments and networking
Day Three: 17 May 2013

08:00
Registration and early morning refreshments

08:45
Welcome and chairperson’s opening remarks
Morning plenary session chair: Hema Moodley, Group Tax Manager, South African Breweries

09:00
Masterclass:
The new penalty regime
- An overview of penalties under the TAA
- Administrative non-compliance penalties: fixed amount penalties and percentage-based penalties
- Understatement penalties – under what conditions are they imposed and how do you avoid them?
- Remittance criteria and practical advice on getting penalties remitted
Prof. Jackie Arendse, Head of the School of Accountancy, University of the Witwatersrand

10:30
Morning refreshments and networking

11:00
Masterclass:
SARS’ information gathering powers
- The new powers SARS received under the TAA: an inventory
- Understanding the limits on SARS’ information gathering powers
- SARS’ warrantless search and seizure powers

11:30
Administrative justice in tax: the TAA, the Constitution and PAJA
- Administrative justice in South African law
- Constitutional principles relevant to tax administration
- How PAJA interacts with the TAA and under what conditions will an appeal to PAJA make a difference to the administration of tax?
Judge Dennis Davis, High Court of South Africa

12:15
Lunch and networking
Afternoon session chair: Kyle Mandy, Head: National Tax Technical, PwC

13:15
The permanent Voluntary Disclosure Programme (VDP)
- 2010 VDP vs. the permanent VDP: what has changed?
- The main features of the permanent VDP regime
- Doing a VDP application: what happens at the coal face?
Johan van der Walt, Director: Tax, Cliffe Dekker Hofmeyr

14:00
Something old, something new…transitional provisions in the TAA
- An overview of Chapter 20: what are the transitional provisions are (and aren’t)?
- Application of the Act to prior or continuing action, including:
  - Actions or proceedings commenced but not completed by commencement date
  - Tax, penalties or interest which may have been imposed, levied, assessed or recovered before commencement date
- Areas of uncertainty on interpretation
Chris Green, Associate Director, Deloitte

14:45
Afternoon refreshments and networking

15:15
SARS’ recovery powers under the TAA
- SARS’ new recovery powers under the TAA: an overview
- Responsible third-party appointments for tax debt collection, notification requirements and SSO authorisation
- Relief from recovery and “basic living expenses”
- Personal liabilities for financial managers
- Protections against dissipation
Nina Keyser, Partner: Tax, Webber Wentzel

16:00
Closing remarks from the chair

16:15
End of day two and networking drinks
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Cancellations: If you cancel within 10 weeks of this event running a 50% cancellation fee will be charged. If you cancel within 2 weeks of this event running a 100% cancellation fee will be charged. Please notify the office in writing.
Substitutions: Registered delegates may be substituted at any time prior to the event without incurring an additional fee. Please notify the office in writing of the change.
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CD Rom @ R1 700.00 (+14% VAT) - R1 938.00

GROUP DISCOUNTS:
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