



TA4 – THE TAX ADMINISTRATION ACT

COURSE DETAILS

COURSE PRESENTER

Sonja Frank

COURSE DESCRIPTION

Understanding the Tax Administration Act 28 of 2011 ('TAA') and applying the provisions thereof in practice.

ANY PRE-REQUISITES?

A basic understanding of how to engage with SARS.

WHO SHOULD ATTEND THE COURSE?

All tax practitioner clerks, tax technicians, tax practitioners and taxpayers.

LEARNING GAINS (OUTCOMES)

Understanding the rights and obligations of SARS and the taxpayer when implementing the various tax provisions. You will be able to answer questions such as:

- What is the taxpayer's right when SARS commences with a tax audit?
- How long does SARS have to re-assess a taxpayer for a tax debt?
- Who can be held liable to pay a tax debt?
- What penalties can SARS apply when re-assessing a taxpayer for a tax debt?

SKILL LEVEL OF COURSE

Intermediary to advance

COURSE CONTENT OVERVIEW

- Unit 1** An introduction to the TAA
- Unit 2** Discussion of the relevant definitions of the TAA
- Unit 3** Registration as a taxpayer
- Unit 4** Returns and record-keeping
- Unit 5** Information gathering powers of SARS
- Unit 6** Assessments
- Unit 7** The dispute resolution process
- Unit 8** The payment of tax
- Unit 9** The recovery of a tax debt
- Unit 10** Penalties
- Unit 11** Voluntary disclosures
- Unit 12** The Tax Ombud
- Unit 13** The regulation of tax practitioners
- Unit 14** Questions