

**Deloitte.**



**Deloitte School of Tax & Legal**  
Simple. Enlightening. Empowering.

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# Welcome to the Deloitte School of Tax & Legal

The Deloitte School of Tax & Legal provides value adding services by offering

1. National workshops,
2. Tailored client training; as well as
3. Online learning solutions.

Deloitte has many years of experience in developing and delivering tax technical seminars, both in-house and externally to our clients. We develop training which is practical and delivered at the correct level of complexity for the participant. We believe that this approach sets us apart from our competitors in the tax training space, where the approach is often "stand and deliver" from a set of PowerPoint slides with limited interaction and practical demonstration of the impact of the principles discussed.

Benefits of the Deloitte School of Tax & Legal training include:

- Equips staff to perform their daily tax and finance functions more efficiently
- Assists in managing tax risks (training has been identified as one of the key controls to manage and mitigate tax risk)
- Improves efficiency and productivity
- Allows a tailored approach to deal with your organisation's specific tax issues
- Provides feedback on the competency levels of staff based on objective assessment
- Links to your organisational "talent" objectives and key performance areas
- Links into an overall professional development program
- Assists you to stay up to date with latest amendments
- Creates opportunities for career development and personal growth, an important factor in staff retention
- Training content is developed and delivered by highly experienced tax professionals and subject matter experts
- Sessions are highly interactive and practical
- CPD certificates issued

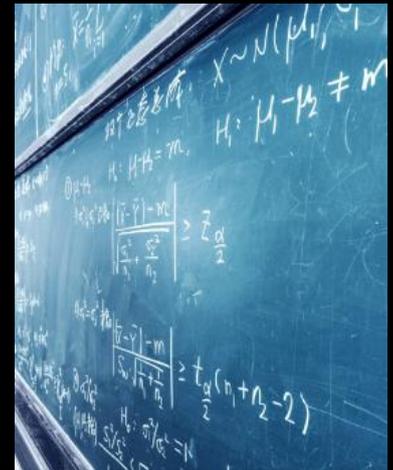
We look forward to partnering with you on your learning journey!

Kind regards,



Catherine Wright

Head of Deloitte School of Tax



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*Tailored Tax  
Training Solutions*

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# 1. National Workshops

The Deloitte School of Tax & Legal has a rolling 12-month workshops calendar, with sessions delivered regularly across the country. The focus is on hands on, practical training, allowing delegates to implement their learning immediately. Contact us to find out about our offerings in the rest of Africa (contact details on page 7).

## Topics include:

- Annual Tax Update: Latest Amendments
- Customs
- Value-Added Tax
- International Tax
- Capital Gains tax
- Audit of tax balances addressing the SAICA tax competencies for audit trainees
- Tax Accounting
- Expatriates tax and Global Mobility Fundamentals
- Corporate Tax
- Provisional Tax
- Tax incentives
- Tax Administration Act and Dispute Resolution
- Transfer pricing
- Individual's Tax
- Dividends tax
- Trusts and Estates

## 2. Tailored Client Training

The Deloitte School of Tax & Legal offers custom built and delivered tax training workshops based on your organisation's specific needs.

This could take the form of either a once-off training intervention or a series of interventions that run over a predetermined set of intervals and include pre-work (assessments and pre-reading), facilitated technical training workshops (e.g. 1-2 days per month over a 12-month period) and post-training assessment and development sessions.

We can provide you with a comprehensive and flexible tax learning solution that will help you build and retain skills according to your training and development objectives.

### **Our approach to preparing bespoke client training:**

#### **Performing a needs analysis:**

We prioritise understanding our audience and their specific training needs. This ensures the correct focus and level of complexity, enhancing the learning experience for participants.

#### **Effective Design and Delivery**

Our aim with delivery is to be as practical as possible. Our training is designed to be interactive and example based. In our experience, training which is lecture focused and steers clear of being interactive and practical, is not effective. We also make sure that all material is quality reviewed by a range of highly experienced tax subject matter experts.

#### **Evaluate and evolve**

Critical analysis of the effectiveness of training delivered is fundamental. This means having the ability to adapt to feedback on the effectiveness of the session within the training period. We have an administrative team that are experienced in collating and communicating on this feedback, allowing us to enhance the effectiveness of delivery.

### **Workshop material and case studies:**

As part of the process of customising a training solution, and we will prepare a complete set of reference material. This may include slide decks, custom-made training manuals, development of client specific case study material as well as SARS and other publications relevant to the training session.

We believe in real-world, applied training and design our material to be practically orientated. For example, we will include actual documents from the client's records, including contracts and invoices, as part of the case study or practical example. Where relevant, we will also include the actual SARS returns and filing documents and take participants through the process and principles of filling in those returns and filing via eFiling.

Refer to Annexure A for a summary of workshops on offer.





## 3. Online Learning Solutions

For every time that you've wanted to attend a national workshop but your calendar didn't allow it, we've introduced on-demand webinars! Convenient learning at its best, find the topic you're interested in and access the webinar anytime, anywhere.

### Online Solutions at a glance:

- Complete with material to download including practical examples
- Usually 1 hour 30 minutes in length
- Questions on the content can be sent through to [dsot@deloitte.co.za](mailto:dsot@deloitte.co.za)
- Experienced presenters who are experts in their field
- CPD certificate given on completion

To view the available on-demand courses, please visit:

<http://courses.schooloftax.co.za/>

# Testimonials

"The Deloitte School of Tax has customised our tax training to be practical, informative as well as interactive, thus embedding the learnings for application in the work environment."

**(Fardeen Bux, Tax Manager, Toyota SA Manufacturing)**

"Thank you to you and the team for an informative 8 hours of tax. The feedback I have received from the team is that they all took things away to do homework on. In the main the team really enjoyed having a session that focused on their realities rather than just changes to the legislation in general."

**(Manuela Krog, Ex-Financial Director, Reunert Limited)**

"The Deloitte School of Tax provided extensive deferred tax training to various African divisions of the Nampak Group. The presenter cultivated a very interactive environment where our FD's were able to ask questions based on practical scenarios. The presenter's understanding of complex deferred tax principles was well implemented in the comprehensive notes and examples. I highly recommend his training for all areas of income tax and deferred tax."

**(Justine Cohen, International Tax Manager, Nampak Limited)**

"Deloitte School of Tax arranged a VAT update and business awareness session for AECI Ltd. The VAT update was very useful and basic enough for all to understand the pertinent issues. The feedback was positive from all participants and the learnings from the session created a positive VAT awareness environment back at the office. The business awareness session was aimed at the senior managers and Deloitte customised the scenarios for AECI circumstances which assisted the participants in understanding the risks much better. Deloitte School of Tax was very professional in setting up the session and took a lot of the admin burden away from me. I highly recommend Deloitte School of Tax for tax training."

**(Nadia Kuvido, Group Tax Manager, AECI Limited)**

# Deloitte School of Tax & Legal Contacts

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Sign up [HERE](#) to our mailing list to be first to hear about our upcoming events and promotions.

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# Annexure A

Below is a list of existing workshops that we have available on offer. We are able to tailor these to meet your specific training needs, within your industry.

For a detailed agenda on each workshop click on the name of the workshop in the topic column.

## Value-Added Tax Workshops

Topic	Overview
<a href="#">VAT Back to Basics</a>	<p>VAT is an important consideration for any business, and yet it is an area that is often overlooked or misunderstood. A poor understanding of VAT could mean that your business is either under claiming input tax or overpaying output tax. On top of this, SARS will regularly scrutinise the VAT compliance of VAT vendors, and non-compliance can lead to costly penalties and interest which could easily have been prevented. It is therefore fundamental for all staff who provide input in the VAT return process to have the necessary knowledge to make the right VAT decisions.</p> <p>This <b>workshop</b> has been designed to include as many examples as possible of practical, day-to-day transactions and decisions that a VAT vendor would encounter, and will apply VAT principles applicable to each transaction which we discuss, focusing on the common mistakes made in practice.</p>
<a href="#">VAT on Specific Transactions</a>	<p>This workshop has been designed for individuals with a fair knowledge of VAT that want to gain a deeper understanding of VAT principles on key areas.</p>
<a href="#">VAT Bootcamp</a>	<p>The VAT bootcamp is a combination of the VAT Back to Basics and VAT on Specific Transactions and aims to provide a comprehensive look at the key VAT principles. This one day workshop has been designed for individuals with a basic understanding of VAT and want to improve their understanding to enable them to make the right decisions.</p>

## Corporate Tax Workshops

Topic	Overview
<p><a href="#"><u>Corporate Tax Back to Basics</u></a></p>	<p>There is often a need for staff, at all levels, to have a more comprehensive understanding of some of the basic “corporate tax” principles in the Income Tax Act. For example, whether to treat an expense as revenue or capital in nature, and if capital, whether there is an allowance which may be claimed, and which is the correct allowance? These types of decisions can have a significant cumulative impact on the tax that a business pays or saves.</p> <p>The workshop systematically works through a selection of relevant corporate tax principles where we often see mistakes or misunderstanding on the correct principles to apply.</p> <p>The aim of the session is to assist participants to make the correct “tax decisions” when initially dealing with a set of facts, and thus to cut down on the amount of time spent on reviewing and correcting these decisions. Participants will be able to identify and understand the core principles behind key areas that affect any corporate tax calculation and will be equipped to take a more holistic approach to their work tasks.</p>
<p><a href="#"><u>Completing the ITR14 Tax Return for Companies</u></a></p>	<p>On 18 April 2016 SARS released an updated version of the ITR14 Tax return for Companies that contains various changes, for example, specific questions on debt reductions.</p> <p>For each of the changes we discuss the background to the change, including an overview of the tax section/s relating to the change and what information is required to be prepared. We use the latest version of the ITR14 to talk you through these changes, which will allow you to see exactly where in the ITR14 these changes will impact on your preparation and review of your ITR14.</p> <p>This workshop also covers the following:</p> <ol style="list-style-type: none"> <li>1. Before completing the ITR14</li> <li>2. Information to create the ITR14</li> <li>3. Completion of the ITR14</li> <li>4. Submission of the ITR14</li> </ol>

**Fixed Assets and Capital Allowances**

This workshop is a refresher course aimed at revising the basic and fundamental tax principles regarding fixed assets. The workshop focuses on a basic tax theoretical framework to apply when making decisions on how to classify expenditure incurred relating to fixed assets, for example, whether to capitalise or not, and if capitalised, which allowance to correctly apply.

The workshop will address the key income tax principles regarding capital allowances of the major categories of fixed assets with a focus on the practical application thereof using examples. The workshop will also address the tax principles regarding leased assets and common mistakes made in practice regarding the tax accounting of leased assets, as well as key relevant capital gains tax principles to apply.

All participants will receive a **training manual** which will contain the essential information on the key tax principles that they will then have as a reference source after the training session.

**Capital Gains Tax**

The session commences with a revision of the key basic mechanics of capital gains tax. Having established this basic platform, we will then move onto a discussion of where capital gains items are disclosed on the new ITR14 Tax return for companies, discussing the basic principles and related recent amendments relevant to the workings and disclosure required on the ITR14.

With the spate of recent and proposed amendments relating to debt and interest deduction restrictions, an understanding of the tax implications of the impact of a waiver or reduction of debt is of fundamental importance to understand. As a preparer or reviewer of an income tax calculation, it is also important to understand the many capital loss restrictions in place in the Income Tax Act, and we include a discussion of the key paragraphs and sections in the Income Tax Act which will adjust, disregard or ring fence a capital loss, that you as a preparer or reviewer need to be aware of.

We also find that there is still confusion relating to company distributions, and have prepared a session which discusses the basic principles relating to distributions, and then which also focuses on the impact of specific types of transactions, including share buy-backs and returns of capital, both to the company making the distribution and to the company receiving the distribution.

Finally, we pick up on certain specific topics which we believe will be of interest, including the CGT impact where assets are acquired or disposed of for unquantified amounts, tax planning opportunities around replacement assets, and the impact of CGT on your provisional tax estimates and payments.

<p><a href="#"><u>Tax Accounting Back to Basics</u></a></p>	<p>This workshop is an introduction to certain of the basic and fundamental principles to the preparation or review of a corporate tax calculation. The workshop focuses on some of the key tax principles, processes and controls necessary to produce an accurate and complete tax calculation, and is designed around the key proofs and workings that should be prepared for any tax calculation:</p> <ul style="list-style-type: none"> <li>• The tax rate reconciliation – with a focus on permanent differences</li> <li>• The deferred tax proof – with a focus on temporary differences and IAS12 principles</li> <li>• The fixed asset proof</li> <li>• The SARS account reconciliation</li> </ul> <p>Each of these proofs and reconciliations is explained in a practical manner. For each of the proofs or reconciliations, the theory to key adjustments is explained, but more importantly, participants will work through a number of worked examples which explain the tax principles behind a specific tax adjustment.</p>
<p><a href="#"><u>Tax Accounting for Complex Areas</u></a></p>	<p>For this workshop, we have identified some of the more common ‘transaction types’ which create complexity for tax accounting, and to then, for each ‘transaction type’ identified, prepare focused sessions within the workshop which will allow participants to understand and implement the correct tax accounting treatment of these ‘transaction types’ when back at the office.</p> <p>Selected areas of discussion in the workshop include:</p> <ul style="list-style-type: none"> <li>• Share based payments</li> <li>• Employee benefits</li> <li>• Sale of business (including use of the intragroup provisions)</li> <li>• Debt Reductions</li> <li>• Government Grants and incentives</li> <li>• Uncertain tax positions</li> </ul> <p>For each identified area we will explain the background accounting and tax treatment, and then work through practical examples. Each practical example prepared will look at the accounting treatment, the tax adjustment in the tax calculation, the deferred tax balance sheet workings, and the deferred tax proof. We have found that linking the theory into practical examples where participants can implement and understand the interaction of the various elements of accounting, tax and deferred tax principles, is the most effective approach for participants learning.</p>
<p><a href="#"><u>Dividends Tax</u></a></p>	<p>This workshop has been designed to gain a comprehensive understanding of the Dividends Tax system, including double taxation relief, corporate distributions, including “contributed tax capital”, share buy backs, liquidation distributions and the tax treatment of return of capital.</p>

<p><b><u>Provisional Tax</u></b></p>	<p>In this short workshop we will work through the basics of provisional tax in order to help you better understand the mechanics of this method of collecting tax so that you are well equipped to manage the process in your own business.</p> <p>This workshop works through the basic framework of provisional tax, including the registration process for provisional tax, how to calculate and submit provisional tax, and the penalty and interest regime applicable to provisional tax. As we work through the session, we will discuss the most recent amendments applicable to the area of provisional tax that we are working through, as well as the answers to some of the frequently asked questions we encounter when dealing with our clients in each particular area.</p>
<p><b>Tax Bootcamp</b></p>	<p>The Tax Bootcamp is a 2 full day workshop and includes the following: (refer to individual agenda's for more details)</p> <ul style="list-style-type: none"> <li>• Corporate Tax Back to Basics</li> <li>• Completing the Company Return ITR14</li> <li>• Fixed Assets and Capital Allowances</li> <li>• Capital Gains Tax</li> </ul>
<p><b>International Tax Workshops</b></p>	
<p>Topic</p>	<p>Overview</p>
<p><b><u>Withholding Taxes</u></b></p>	<p>This workshop covers the withholding taxes from the perspective of South African taxpayers making payments to non-residents as well as the foreign withholding taxes on payments made by non-residents to South African taxpayers. The session will focus on the following income streams:</p> <ol style="list-style-type: none"> <li>1. Royalties</li> <li>2. Interest</li> <li>3. Immovable property</li> <li>4. Dividends</li> </ol> <p>For each of the above income streams we work through a detailed practical example which will allow participants to apply the tax principles to the relevant income stream. In each example will consider the related Double Tax Agreement, Transfer Pricing, and Exchange control principles relevant to the income stream. For each income stream, we also consider the related compliance obligations, and discuss the completion of the required forms/returns and how to do so.</p> <p>On the examples which consider payments made by non-residents to South African taxpayers we will also consider and discuss the rebate available in respect of foreign taxes paid by the South African taxpayer.</p> <p>In addition we will look at the interest limitation rules in sections 23M and 23N and their interaction with withholding tax on interest and the transfer pricing rules.</p>

**Tax Considerations when Expanding Cross Border**

The foundation for the workshop is a case study which follows a mid-sized company going through a period of growth outside of South Africa to become a multi-national company (MNC). Participants enrolled for the workshop will be emailed the short background to the case study two days before the session is held, and will have a chance to familiarise themselves with the background ahead of the session should they wish to do so.

The workshop and case study focus on the following business flows:

1. Flows of goods and services (which trigger VAT, customs, excise, transfer pricing etc)
2. Flows of finance
3. Flows of intangibles
4. People flows (global mobility, employees' tax)
5. Flows of intra-group services

For each of these business flows, we discuss and apply the related tax implications, through discussion and in the case study which will be broken into two modules.

**Double Tax Agreements with African Countries**

In this training, we look into the more common articles of selected treaties with a focus point on the African treaties. We will address common interpretation issues within the treaties and look at the key pointers from a tax planning perspective when investing in African countries.

We will also be addressing the South African legislative issues with regards to setting up business in an African country. Specific reference will be made to controlled foreign companies, the withholding taxes and the relevant exchange control requirements.

The session will focus on the following income streams:

- Business profits
- Royalties
- Interest
- Capital Gains
- Management/Technical fees
- Employment income

We will apply the principles discussed for each income stream to practical examples as we work through each session.

The workshop will focus on the following African countries:

- Botswana
- Namibia; and
- Mauritius

<p><b>Foreign Transactions</b></p>	<p>This full day workshop is a combination of the</p> <ul style="list-style-type: none"> <li>• Withholding Taxes and</li> <li>• Tax Considerations when expanding cross border Back to Basics workshops.</li> </ul>
<p><a href="#"><u>Transfer Pricing</u></a></p>	<p>Transfer pricing has become an important focus area for SARS and revenue authorities around the world in line with the new developments in BEPS.</p> <p>This workshop covers the latest developments in the transfer pricing landscape in South Africa (“SA”) and the African region. Particular focus will be on the aspects of wider compliance and complex transfer pricing issues impacting your business.</p> <p>The session will provide insight into key transfer pricing focus areas, such as financial assistance, intellectual property (“IP”), limited risk models and model restructurings.</p> <p>An additional focus point will be transfer pricing dispute resolution and recent developments in this area.</p>
<p><b>Customs Workshops</b></p>	
<p>Topic</p>	<p>Overview</p>
<p><a href="#"><u>Customs Back to Basics</u></a></p>	<p>We often find that many of our clients, who are not Customs experts, are unaware of the nuts and bolts of the Customs requirements related to cross-border transactions. With the advent of the new Customs legislation, (the Customs Duty Act and Customs Control Act recently promulgated) and the increased focus on Customs compliance, no-one involved in cross-border activities can afford to plead ignorance.</p> <p>If you have a role which includes the need for an awareness and understanding of the key areas of Customs laws and compliance requirements, then this session is for you. The session will cover relevant Customs laws and regulations on imports and exports, as well as the various risk and savings opportunities associated with cross-border trade.</p> <p>The workshop, amongst other things, focuses on managing the customs supply chain, the customs duty triggers, ways to reduce duty, principal-agent and Customs Administration relations.</p>

<p><a href="#"><u>Customs New Legislation</u></a></p>	<p>The Customs legislative environment in South Africa is changing and it is important for traders and their service providers to prepare themselves for the impending changes. In 2014 the President of South Africa assented to the Customs Control Act and the Customs Duty Act and although these Acts are currently not active legislation they will impact on the customs supply chain. It is important to establish whether your current business model/structure will be aligned to the new legislation and the required time periods related to, for example, clearing shipments, registration and warehousing. Similarly, the preferred trader model will be administered under the new legislation and compliance, concessions and penalties will be very different under the new Control Act and Duty Act.</p> <p>The new Customs legislation is probably the biggest customs change since the approval and launch of the current 1964 Customs Act. The main aim of the new Acts is to serve as a vehicle for implementing a modern system of customs control in accordance with current international trends and best practice. The Deloitte workshop will aim to familiarise delegates with the new legislative framework in order to assess whether, and how, this new legislation may impact on a customs supply chain and the various parties involved in global trade.</p>
<p><a href="#"><u>Customs Traders &amp; Brokers</u></a></p>	<p>The workshop aims to familiarise delegates with the new Customs legislative framework in order to assess whether, and how, this new legislation may impact on a customs supply chain and the various parties involved in global trade.</p> <p>The Customs workshop consists of two sessions:</p> <ul style="list-style-type: none"> <li>• Session 1: Traders (Importers and Exporters) and the Customs Control Duty Act</li> <li>• Session 2: Customs Brokers and Customs Control and Duty Act</li> </ul>
<p><b>Individuals &amp; Employee’s Tax Workshops</b></p>	
<p>Topic</p>	<p>Overview</p>
<p><a href="#"><u>Payroll Back to Basics</u></a></p>	<p>In this workshop we go through the entire payroll tax lifecycle at a basic level. We include practical examples and allow time for group discussion during each section. We will cover recent amendments relevant to Pay as You Earn (PAYE) including the newly effective retirement reforms.</p>
<p><a href="#"><u>Payroll for HR Practitioners</u></a></p>	<p>In this workshop we will use the framework for calculating PAYE outlined below to explain the calculation at a high level. The session will be designed to give you an understanding of what makes up the balance of remuneration and how that is translated to the amount of PAYE to withhold.</p> <p>The aim of the session will be that someone without a financial background is able to walk away with a better understanding of how the tax process works, without getting caught up in the extreme detail.</p>

<p><b><u>My Tax Return</u></b></p>	<p>The My Tax Return course has been specifically designed to assist with the preparation or review of an individual’s tax return.</p> <p>This workshop works through key sections of the Act relevant to an individual’s tax return as well as practical examples designed to help participants to understand and apply these key sections. The course will end with the completion of a mock return.</p> <p>Participants will leave the course better equipped to complete or review an individual’s tax return. They will also gain an understanding of the dispute management process to follow with SARS when dealing with an individual’s tax return and assessment/s issued.</p>
<p><b><u>Taxation of Trusts &amp; Estates</u></b></p>	<p>Are you aware that there have been a number of recent amendments which impact Trusts and Estates? In particular Section 7C - the new interest-free and low interest rate loan provisions, as well as the new Trusts Return, ITR12T. We are hosting this workshop to simplify these changes for you as well as integrate them into the existing platform of trusts and estates.</p> <p>This workshop will cover the specific rules and principles applicable to Trusts and Estates (including Estate Duty) and will in particular focus on the recent amendments that impact the Trusts and Estates environments. The workshop will cover the basic and advanced provisions.</p>
<p><b><u>Accounting for Fringe Benefits</u></b></p>	<p>This workshop covers the various fringe benefits and their impact on PAYE and VAT. We will include recent legislative amendments and budget proposals and their practical implications for payroll purposes. We will focus on the various fringe benefits in particular medical aid, travel allowances, retirement contributions and employee share schemes. The session will focus on the basic principles and act as a refresher for experienced delegates or a starting point for delegates that would like to gain a better understanding.</p>
<p><b><u>Basics of Taxation of Foreign Employees</u></b></p>	<p>The aim of this workshop is to demystify the PAYE withholding process on foreign employees for those individuals who work in global mobility but do not have a tax background or for those who work with the payroll but have a limited knowledge of the specifics of PAYE in relation to taxation of foreign employees. In addition the session will serve as refresher and an update for those who are familiar with the tax on expatriates or who simply want a high level understanding of the key tax principles to consider.</p> <p>The workshop is a real-world “hands on” session which will look at the fundamentals of tax and expatriate employees. The workshop will be presented as a case study which will serve as a practical link to the theory behind the key day-to-day issues which are frequently encountered when determining whether to withhold PAYE and at what amount on expat employees. We will break the case study down into the sections as outlined in the detailed agenda below and cover various permutations to illustrate all of the tax principles.</p>

## Tax Administration Act Workshops

Topic	Overview
<p><a href="#"><u>TAA Back to Basics</u></a></p>	<p>The key objective of this workshop is to allow a participant to leave with an understanding and approach to dealing with SARS on the various stages of the tax administration 'life cycle'.</p> <p>We start off the session with a short overview which will allow taxpayers to understand their rights in terms of the TAA as well as the Constitution and the Promotion of Administrative Justice Act (PAJA). It is important to have this understanding as the starting point to dealing with SARS on tax administrative matters.</p> <p>The workshop will then work through a typical "life cycle" of tax administration, discussing practical challenges and solutions for each of the various stages in the cycle including; information gathering, audits, assessments, and dispute resolution. We will also cover the various penalties that may be imposed under the TAA as well as possible relief measures available to taxpayers, for example the permanent Voluntary Disclosure Programme (VDP). For each of these stages of the 'life cycle' we will refer to sample letters, both from and to SARS, to allow participants to work through the practical application of the theory which has been discussed.</p>
<p><a href="#"><u>Personal Liability &amp; Tax Compliance for Finance Professionals</u></a></p>	<p>The Tax Administration Act exposes public officers, compliance officers, company secretaries, directors and financial managers to significant risks for failure to comply with the provisions of tax law. The aim of this workshop is to:</p> <ul style="list-style-type: none"> <li>• Create awareness around these risks and help you to identify them in your own environment</li> <li>• To explain the impact on you in your personal capacity of failure to comply in terms of the potential fines, prison terms, criminal records and other consequences which can flow from non-compliance with the tax legislation</li> <li>• To work through practical methods that you can apply in order to mitigate these risks. We will work through a full plan with you to enable management of tax risks taking into account that you have limited time available to dedicate to the process. This will help you to formulate and set up your own risk management and reporting plan once you get back to the office.</li> </ul>

[Managing Errors & Disputes with SARS](#)

This practical workshop has been designed to allow participants to leave with an understanding of how to correspond with SARS on a daily basis, whether it is to dispute or correct an assessment. We will also work through various sample letters during the workshop so that participants have a practical application of the theory that has been discussed. The workshop will also cover the various penalties that may be imposed under the Tax Administration Act and how to remit these penalties or obtain relief in terms of the Voluntary Disclosure Programme (VDP).

The workshop will address the following two questions:

- I don't agree with my assessment, what now?
- There is a mistake in my return/assessment, what now?

## Other

Topic

Overview

**Annual Tax Update**

Our annual tax update is based on the specific year's draft Taxation Laws Amendment Bill and Tax Administration Laws Amendment Bill.

# Deloitte.

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