



Deloitte School of Tax & Legal VAT refunds and disputes

We have the pleasure of inviting you to our **"VAT Refunds and Disputes"** Workshop.

The workshop aims to provide an understanding of the requirements relating to VAT refunds, what to expect during a SARS audit of a VAT refund and the practical issues experienced in respect of delayed refunds.

We will also take participants through the dispute process and how to correspond with SARS. The workshop will address the following two questions:

- There is a mistake in my VAT 201 return, what now?
- SARS made a decision or issued an additional assessment and I don't agree, what now?

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 agenda for the workshop is as follows:

Topic	Content	Timing
Registration	<i>Please note that the Cape Town session will run from 9:30am to 13:30pm</i>	08:00 a.m. – 08:30 a.m.
VAT refunds	During this session we will discuss: <ul style="list-style-type: none"> • The requirements relating to VAT refunds • What vendor’s can expect during a VAT audit of the refund; and • Delayed refunds. 	08:30 a.m. – 09:25 a.m.
Introduction to dispute resolution	We will briefly discuss what is subject to objection and appeal as well as recourse available to taxpayers outside of the TAA, including: <ul style="list-style-type: none"> • The Constitution; • Promotion of Administrative Justice Act (PAJA); • The SARS Complaints Monitoring Office (SCMO); and • The Tax Ombud. 	09:25 a.m. – 09:40 a.m.
There is a mistake in my VAT 201 return, what now?	This session will briefly discuss when a vendor can request a correction of a VAT return and how.	09:40 a.m. – 09:50 a.m.
SARS made a decision or issued an additional assessment and I don’t agree, what now?	This session will cover the process of disputing an assessment and includes: <ul style="list-style-type: none"> • Request for reasons and the importance thereof. • How to correctly manage a request for suspension of payment where appropriate to do so. • Procedure for objection, drafting the grounds for an objection and how to deal with an invalid objection. • Procedure for an appeal and drafting grounds for an appeal. • Alternative Dispute Resolution (ADR). • High level overview of going to court (Tax board and Tax Court). <p>We will work through sample letters and discuss practical concerns.</p>	09:50 a.m. – 10:10 a.m.
Tea – 20 Minutes		
SARS made a decision or issued an additional assessment and I don’t agree, what now?	Session continues	10:30 a.m. – 11:30 a.m.
Penalties	During this session we will discuss: <ul style="list-style-type: none"> • The various penalties that may be imposed under the TAA. • How to prevent or remit penalties. 	11:30 a.m. – 12:15 a.m.

- The Voluntary Disclosure Programme (VDP), a key process to understand in terms of managing the risk of the understatement penalty regime. We will discuss the main features of the permanent VDP regime and will work through a practical example of how to complete a VDP application

Wrap-up and questions - 15 Minutes

Facilitator:

Karen Van Wyk (Johannesburg & Cape Town)

Karen is a chartered accountant. She has a passion for taxation and has lectured at a post-graduate level at the University of Johannesburg and the University of the Witwatersrand. She has also been involved in various initiatives of the South African Institute of Chartered Accountants (SAICA), lecturing on the Thuthuka programme and marking and umpiring the Initial Test of Competence (formerly known as the Qualifying Examination Part 1 for trainee accountants). Karen is also a regular presenter of advanced taxation CPD sessions and webinars.

Dinisha Munien (Durban)

Dinisha is an Associate Director in the KZN Region that specialises in VAT. She advises clients on the VAT implications of various transactions and has gained significant experience in the course of working with a wide range of clients in various industries as well as working in the Legal and Policy division of the South African Revenue Service.

Dates and Venues:

Johannesburg	18 July 2018
Durban	19 July 2018
Cape Town	26 July 2018

Cost:

R1 794 (inclusive of VAT)/R1 560 (exclusive of VAT)

Payment is due after the seminar date.

Company Discount: 10% for 2 or more participants from the same company and region. The discount applies from participant 2 onwards.

Alumni Discount: 10% for Deloitte alumni. This applies if you are a former employee of Deloitte and have registered as Deloitte alumni. ([Click here](#) to register as an alumnus)

You will only qualify for one of the 10% discounts

Cancellation Policy:

Our standard cancellation policy is to invoice 50% of the cost of the workshop for attendance not cancelled within 2 business days before the workshop date. This is to recover the overhead costs

incurred relating to your planned attendance and the cost of the course material.

Time:

Johannesburg & Durban

8:30 a.m. – 12:30 p.m.
(Registration from 8:00)

Cape Town

9:30 a.m. – 13:30 p.m.
(Registration from 9:00)

The course will contribute to 4 hours CPD/CPE

RSVP:

Please note that we use an online booking system. Kindly complete the online booking form using the link below.

The link will open the booking page of the Deloitte School of Tax but it will not select the course or region for you. Please be sure to select the correct course, date and region from the drop-down menu.

You will be able to register several people using one form. (Please contact us at dsot@deloitte.co.za if you wish to make bookings for more than 20 people at once.)

[Register Here](#)

Course Material:

In the interests of the environment, and to move with technology, this will be a paperless course. We will email you the course material within 48 hours of the planned session date. You will then have the option to bring the course material on your laptop/tablet, or should you prefer, to print the material. We will have plug points in the venues for laptops/tablets.

Contact us:

Should you have any administrative questions regarding this workshop, please contact us at dsot@deloitte.co.za

[Deloitte School of Tax Website](#)

Sincerely,

The Deloitte School of Tax & Legal Team



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