

Tutorial Letter 101/3/2017

TAX ADMINISTRATION

TAX3704

Both semesters

Department of Taxation

This tutorial letter contains important information
about your module.

Note: This is an online module and therefore available on myUnisa. However, in order to support you in your learning process, you will also receive study material in printed format.

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1 INTRODUCTION

Dear Student

We have pleasure in welcoming you as a student to the module, TAX ADMINISTRATION. We hope you find your studies interesting and rewarding and that you will be successful in the examination.

Please read this tutorial letter very carefully in order to orientate you with the requirements specific to this module.

This module is practical and therefore you will have to learn rules and how to apply them. This will mean that you will have to start with your studies immediately as the semester is 15 weeks long, and you will need to give yourself time to practice what you learn. For your convenience, we include a proposed study program indicating the MINIMUM time that you will have to put aside for each study unit as well as the specific outcomes and assessment standards for the module. The specific outcomes and assessment standards will be repeated in the appropriate study units in your study guide.

There are a number of lecturers in the undergraduate section of the Taxation Department who can assist you, but your primary lecturer is Mr Vusi Msiza.

How to get started on myUnisa

It is important that you regularly make use of myUnisa. These technological resources make it easier to communicate with the university, your lecturers and fellow students about your studies. By using myUnisa, you will be able to submit your assignments electronically, access the library resources, get your assignment marks and take part in activities, tasks and discussions relating to the contents of this module. Register TODAY and visit regularly.

In addition to registering on myUnisa, it is crucial that you activate your myLife email address, as all your official correspondence regarding this module will be sent to your myLife address and not your private email address. Please consult with the **My Studies @ Unisa** brochure for more information on the activation of your myLife email address as well as obtaining access to the myUnisa module website.

This is an online module, but you will receive printed materials as a back-up for everything that is online. **HOWEVER, DO NOT WAIT FOR PRINTED MATERIALS BEFORE YOU START STUDYING.**

We would like to take this opportunity to extend our best wishes for success in your studies and assure you that we realise that you are not studying under ideal conditions. We invite you to communicate with us on any matter concerning this module.

2 PURPOSE AND OUTCOMES

2.1 Purpose

The aim of this module is to provide students studying towards an accounting or commerce degree, with an integrated knowledge of the relevant sections of the Tax Administration Act, (as amended). On completion of this module, students should be able to determine the provisions applicable in terms of the requirements of the Tax Administration Act.

2.2 Outcomes

SPECIFIC OUTCOME 1

Students must be able to demonstrate integrated knowledge about the general tax administration provisions of the tax Acts in respect of the registration requirements of selected taxpayers and be able to apply it in practice.

Assessment Criteria

Students are competent if evidence shows that they are able to:

- 1.1 Identify the registration requirements for persons for all taxes;
- 1.2 Apply the registration requirements of tax acts;
- 1.3 Explain the timeframes applied in terms of the application of tax acts to the taxpayer;
- 1.4 Describe the consequences of non-compliance in terms of tax acts to the taxpayer;
- 1.5 Explain the biometric information that may be required from a person upon registration to the tax-payer.

SPECIFIC OUTCOME 2

Students must be able to apply, evaluate and manage statutory compliance provisions in respect of the submission of returns, the assessment process, information gathering, audits, investigations, advance rulings and dispute resolution.

Assessment Criteria

Students are competent if evidence shows that they are able to:

- 2.1 Submit returns by selected taxpayers in terms of tax acts;
- 2.2 Manage submission of returns in accordance with the prescribed forms/requirements/provisions for submission by selected taxpayers;
- 2.3 Correctly apply statutory requirements for a valid assessment in respect of taxes;
- 2.4 Correctly apply statutory provisions for information gathering, audits or investigations and advance rulings requests;
- 2.5 Apply requests in respect of dispute resolution processes.

SPECIFIC OUTCOME 3

Students must be able to develop appropriate processes of information gathering for the context of tax liability, payments, interest, refunds, penalties, write-off and compromise of tax debts and to manage and communicate the information in professional discourse.

Assessment Criteria

Students are competent if evidence shows that they are able to:

- 3.1 Determine aspects related to tax liability and amounts payable;
- 3.2 Provide the taxpayer with information with regard to tax refunds and interest;
- 3.3 Examine the potential write-off or compromise of an outstanding tax liability;
- 3.4 Explain non-compliance penalties in respect of failure to register or late submission of an assessment and understatement penalty criteria to the taxpayer;
- 3.5 Explain the various aspects regarding criminal offences and reporting of unprofessional conduct.

SPECIFIC OUTCOME 4

Students must be able to demonstrate an understanding of reporting on unprofessional conduct and the various aspects of general and transitional provisions.

Assessment Criteria

Students are competent if evidence shows that they are able to:

- 4.1 Describe matters relating to the registration of tax practitioners and complaints to controlling bodies of tax practitioners;
- 4.2 Explain matters which relate to general provisions of the tax act;
- 4.3 Explain various aspects regarding transitional provisions of the tax act.

3 LECTURER(S) AND CONTACT DETAILS

3.1 Lecturer(s)

Ensure that you have the right module code on hand when you contact the lecturers.

Telephonic contact with lecturer:	012 429 4358
The lecturer available to assist you is: Mr VF Msiza	
Departmental cell phone number:	079 365 1124 or to be advised (Please do not send text messages, missed calls or “please call me” messages to this number, it will not be responded to.)
E-mail contact with lecturers:	TAX3704-17-S1@unisa.ac.za (semester 1) TAX3704-17-S2@unisa.ac.za (semester 2) Course contact tab on <i>myUnisa</i>

3.2 Department

Academic administrative queries

Ms E van Deventer 012 429 4702

3.3 University

For any contact with the University concerning administrative matters, please consult the **My Studies @ Unisa** brochure. Enquiries in connection with administrative matters must be addressed to the relevant administration department to which the problem applies and **NOT** to the lecturers.

Administrative enquiries should be directed to:

E-mail addresses	SMS numbers	Use to enquire about:
casenquiries-undergraduate@unisa.ac.za	n/a	Academic enquiries
study-info@unisa.ac.za	43578	Applications and registrations
assign@unisa.ac.za	43584	Assignments (not for submission purposes)
exams@unisa.ac.za	43584	Examinations
despatch@unisa.ac.za	43579	Study material
finan@unisa.ac.za	31954	Student accounts
gaudeamus@unisa.ac.za	n/a	Graduation ceremonies
myUnisaHelp@unisa.ac.za	43582	myUnisa
myLifeHelp@unisa.ac.za	43582	myLife e-mail
CASenquiries@unisa.ac.za	Call: (012) 429-4211	CAS information

When corresponding with the University in writing, always supply:

- your student number,
- module code and
- a telephone number where we can contact you.

4 RESOURCES

4.1 Prescribed books

There is no prescribed book for this module.

4.2 Recommended books

There are no recommended books and reading lists for this module. Please ensure that you obtain a copy of the Tax Administration Act 28 of 2011 (as amended) as this module is based on this Act and without it, you will not be able to either complete the assignments or master the study material. You may consult additional resources, such as the Promotions of Administrative Justice Act, 2 of 2000 (PAJA).

4.3 Electronic reserves (e-reserves)

There are no e-reserves and reading lists for this module.

4.4 Library services and resources information

For brief information, go to www.unisa.ac.za/brochures/studies

For detailed information, go to the Unisa website at <http://www.unisa.ac.za/> and click on **Library**.

For research support and services of personal librarians, go to:

<http://www.unisa.ac.za/Default.asp?Cmd=ViewContent&ContentID=7102>.

The library has compiled a number of library guides:

- finding recommended reading in the print collection and e-reserves – <http://libguides.unisa.ac.za/request/undergrad>
- requesting material – <http://libguides.unisa.ac.za/request/request>
- postgraduate information services – <http://libguides.unisa.ac.za/request/postgrad>
- finding, obtaining and using library resources and tools to assist in doing research – http://libguides.unisa.ac.za/Research_Skills
- how to contact the library/finding us on social media/frequently asked questions – <http://libguides.unisa.ac.za/ask>

5 STUDENT SUPPORT SERVICES

5.1 myUnisa

To go to the myUnisa website, start at the main Unisa website, <http://www.unisa.ac.za>, and then click on the “Login to myUnisa” link on the right-hand side of the screen. You can also go there directly by typing in <https://my.unisa.ac.za>.

Please consult the **My Studies @ Unisa** brochure, for more information on myUnisa.

PLEASE ACTIVATE YOUR myLIFE E-MAIL ACCOUNT SO THAT WE CAN COMMUNICATE WITH YOU!

For this module, we will make use of the following using myUnisa:

- *Official study material* – all tutorial letters that you will need for this module
- *Course contact* – all e-mails will be answered within two business days
- *Schedule* – you will be provided with a weekly study schedule
- *Announcements* – when required
- *Discussion forum* – please take part in meaningful content-related discussions

Please arrange to visit myUnisa from time to time in order to make use of these valuable resources.

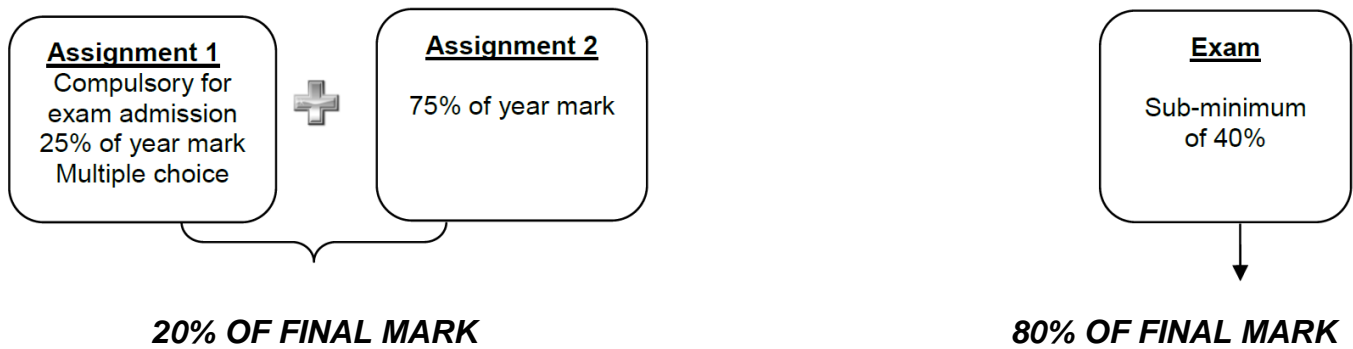
6 STUDY PLAN

Below is a proposed weekly plan for TAX3704 – based on a minimum time spent on the module of at least 9 hours per week. Please keep in mind that you have 14 weeks of study from registration to start of exams. Semester 1 commences 27 January 2017 and semester 2 commences 14 July 2017. If you start later, you need to realize that you will have to catch up the time that you have missed. Depending on the examination dates, the proposed weekly plan may be accordingly altered.

Study Week	S1	S2	Topic	Minimum time Needed
1	27/1	14/7	Read Materials Tutorial Letter 101 Learning Unit 1: Definitions Learning Unit 2: General Administrative provisions Learning Unit 3: Registrations	3 hours 3 hours 3 hours
2	3/2	21/7	Learning Unit 4: Returns and Records Learning Unit 5: Information Gathering	3 hours 6 hours
3	10/2	28/7	Learning Unit 6: Confidentiality of Information Learning Unit 7: Advance Rulings Learning Unit 8: Assessments	3 hours 3 hours 3 hours
4	17/2	4/8	Learning Unit 9: Dispute Resolution Learning Unit 10: Tax liability and payment Learning Unit 11: Recovery of tax	3 hours 3 hours 3 hours
5	24/2	11/8	Learning Unit 12: Interest Learning Unit 13: Refunds Learning Unit 14: Write off or compromise of tax debts	3 hours 3 hours 3 hours
6	3/3	18/8	Learning Unit 15: Administrative non-compliance penalties Learning Unit 16: Understatement penalty Learning Unit 17: Criminal Offenses	3 hours 3 hours 3 hours
7	10/3	25/8	Learning Unit 18: Reporting of Unprofessional Conduct Learning Unit 19: General Provisions Learning Unit 20: Transitional Provisions Complete assignment 1 Semester 1: (Tutorial letter 104) Complete assignment 1 Semester 2: (Tutorial letter 104)	3 hours 3 hours 3 hours 3 hours 3 hours
8	17/3	1/9	Complete assignment 2 Semester 2: (Tutorial letter 104)	3 hours
9	24/3	8/9	Review ALL Learning Units	9 hours
10	31/3	15/9	Complete assignment 2 Semester 1: (Tutorial letter 104)	3 hours
11	7/4	22/9	Review ALL Learning Units	3 hours
12	14/4	29/9	Revision of Learning Units 1 to 5 (including the applicable chapters in the Tax Administration Act)	9 hours
13	21/4	6/10	Revision of Learning Units 6 to 12 (including the applicable chapters in the Tax Administration Act)	9 hours
14	28/4	13/10	Revision of Learning Units 13 to 20 (including the applicable chapters in the Tax Administration Act)	9 hours

7 PRACTICAL WORK AND WORK-INTEGRATED LEARNING

Please ensure that your assignments are handed in by the due dates (see your assignment due dates).



7.1 Assignments

NOTE: YOU WILL FIND BOTH ASSIGNMENT 1 AND 2 IN TUTORIAL LETTER 104.

There are two assignments **per semester**.

8 ASSESSMENT

8.1 Assignments

NOTE: YOU WILL FIND BOTH ASSIGNMENT 1 AND 2 IN TUTORIAL LETTER 104.

There are two assignments **per semester**.

As a UNISA student, you do not write tests and therefore you need to use the assignments as a substitute. It is part of your learning process to receive feedback in the form of an assignment solution. The completion of your assignment will also help you, as you will only obtain a total understanding of this module through practice by working through questions.

You MUST keep a copy of your completed assignments, so that in the event that the assignments are lost, before they can be assessed, you will have a copy that we can mark.

Submission of assignments

Assignments, both written and mark-reading sheets, can be submitted by **post or electronically** via myUnisa. See **My Studies @ Unisa** for the different ways in which assignments can be submitted. Assignments may not be faxed or e-mailed.

A mark-reading sheet is required for answering assignment 1. Before completing the mark-reading sheet, please see the instructions contained in the **My Studies @ Unisa** brochure. Read these instructions care-fully and follow them exactly to avoid mistakes and delays.

PLEASE NOTE: Written assignments that are submitted electronically/online for this module must be in PDF format.

For detailed information on assignments, please refer to **My Studies @ Unisa** brochure.

PLEASE NOTE: Information about assignments, (e.g. whether or not the university has received your assignment or the date on which an assignment was returned to you) can be obtained on myUnisa.

Marking of assignments

Assignment 1 will be marked electronically.

Assignment 2 will be marked by lecturers.

You will receive the correct answers automatically for multiple-choice questions. The solutions to assignment 2 questions **will be sent to all students registered for this module** in a follow-up tutorial letter, and not only to those students who submitted the assignments. Feedback regarding assignments will be “announced” on myUnisa. The assignments and the feedback on these assignments constitute an important part of your learning and should help you to be better prepared for the next assignment and the examination.

Due dates

The due dates for the assignments are as follows:

FIRST SEMESTER		
ASSIGNMENT	DUE DATE	UNIQUE NUMBER
1 (compulsory)	17 March 2017	799348
2	19 April 2017	696826
SECOND SEMESTER		
ASSIGNMENT	DUE DATE	UNIQUE NUMBER
1 (compulsory)	1 September 2017	859684
2	18 September 2017	657906

Finality of due dates

Please remember that assignment 1 is marked by the computer and these marks are finalised on a given date, therefore NO extensions can be granted, WHATSOEVER.

Assignment 1 and 2 count 25% and 75% respectively of (towards?) your year mark. Only assignment 1 is compulsory, this means that you have to do assignment 1 and submit it if you would like admission to the exam.

The first assignment covers ALL the essential work of the module. Furthermore, just doing (completing?) assignments is **not** sufficient preparation for the examination. For your own good, and in preparation for the examination, we recommend that over and above the assignments, you should do all the activities properly.

NO EXTENSION OF TIME WILL BE GIVEN FOR THE SUBMISSION OF ASSIGNMENTS, SINCE SOLUTIONS WILL BE AVAILABLE ON myUnisa TO ALL STUDENTS AFTER THE DUE DATES. NO CORRESPONDENCE OR TELEPHONE CONVERSATION WILL BE CONDUCTED REGARDING THE LATE SUBMISSION OF ASSIGNMENTS. ASSIGNMENTS RECEIVED AFTER DUE DATE WILL NOT BE MARKED.

8.2 Other assessment methods

There are no other assessment methods for this module.

8.3 The examination

The examination counts 100 marks. The entire syllabus is covered in the examination and you can therefore not afford to leave out any part of it.

The mark obtained for this examination will contribute 80% towards the final mark for this module. In order to obtain admission to the examination **you must submit assignment 1** (the compulsory assignment) **on or before the due date**. Assignment 2 is not compulsory but it will count the largest percentage (of both assignments) towards your year mark.

Once again, all-important information regarding the administration of the exam is contained in the **My Studies @ Unisa** brochure.

Supplementary, aegrotat or special examinations

Supplementary, aegrotat and special examinations are allowed in this module.

Each year the Tax Administration Act is amended. We **expect** you to update yourself on the latest tax amendments, but you will not be issued with any new study material. You can visit the SARS website at www.sars.gov.za for relevant updates/changes. Work through the study material that you have at your disposal together with updates/changes. Remember that if you become a tax practitioner, you will need to continually update your knowledge.

You will not be required to submit assignments if you are a supplementary, aegrotat or special examination student.

Supplementary, aegrotat or special examination student – your year mark from the previous semester will be carried forward.

As a supplementary student, you will still have access to myUnisa and we encourage you to make use of all the resources.

9 OTHER

9.1 Plagiarism

Plagiarism is the act of taking words, ideas and thoughts of others and passing them off as your own.

The *Disciplinary Code for Students* (2004) is given to students at registration. Students are advised to study the Code, especially Sections 2.1.13 and 2.1.14 (2004:3 – 4). Kindly read the University's *Policy on Copyright Infringement and Plagiarism* as well.

9.2 Calculator policy

Candidates may only use silent, electronic, battery-driven pocket calculators subject to the following conditions:

- Calculators must be cordless, and may not have print-out facilities or alpha keys;

- Any financial calculator will be allowed, as the following tables will not be provided:
 - Tables of present value factors for various discount rates for varying periods; and
 - Tables of future value factors for various interest rates for varying periods;
- The calculator function on mobile telephones or any electronic device (i.e. laptops and/or any Smart Phone) may not be used; and
- Candidates may not share a calculator with another candidate in the examination room.

9.3 Note

You will find both assignment 1 and 2 in tutorial letter 104.