

Employer & Colleague Confirmation

Taxation practical experience

Employer:

I, a direct supervisor, or manager of the applicant

Name	
Surname	
ID	

on behalf of following applicant confirm that:

The applicant:

Name	
Surname	
ID	

is/was an employee of the following **Organisation:**

Company name/Business owner	
Registration no/ID	
Address	
Website	
Email	

and during the employment completed unstructured work tax experience under my supervision for the following period:

Duration	
Start date	
End date	

or

completed the following:

a registered learnership with FASSET	YES/NO	Number of years	
a CIBA learnership with an Approved Training Center (ATC)	YES/NO	Number of years	

Please indicate the main tax type/s in which the applicant obtained his/her practical experience, where 5 is the most experience and 0 is no experience:

No	Tax Type	Performing tax Compliance (5 -most, 0-none)						Review of tax compliance (5 -most, 0-none)						Advisory (Opinions) (5 -most, 0-none)						Dispute resolution (SARS Interaction) (5 -most, 0-none)					
		5	4	3	2	1	0	5	4	3	2	1	0	5	4	3	2	1	0	5	4	3	2	1	0
1	Individual Taxation																								
2	Corporate Taxation																								
3	Payroll Taxes																								
4	VAT																								

Please complete the table below to indicate the experience and competency of the applicant as measured by the supervisor. Please note that the rating of the competency of the applicant will be based on his/her **exit level competency**. This would therefore include the benefits gained through experience and on-the-job training.

The purpose of this part of the confirmation is to ascertain whether the applicant is able to perform work independently, without requiring supervision and has achieved competency in the various areas of taxation.

	ACTIVITY	Exceeding expectations	At expectations	Below Expectations	No opportunity to demonstrate
Individual Taxation					
1	Registered a Taxpayer	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2	Updated a Taxpayer's profile	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3	Completed a tax calculation for an individual, including 3 of below: <ul style="list-style-type: none"> • one or more IRP5 certificates, • medical aid contributions, • completed schedule of medical expenses incurred but not claimed through medical aid, along with the supporting documentation used to complete the schedule, • retirement annuity fund contributions, • travel allowance received as per IRP5 certificate, with the relevant information completed on the client questionnaire with regards to the vehicle(s) used, along with a logbook of business travel for the year, • Rental income and expenditure incurred in relation to the rental income, and • Exempt income due to fulfilment to out-of-country day. 	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	Completed a tax calculation for a sole proprietor and independent contractors.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5	Reviewed prior year assessments to confirm opening balances.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6	Completed and filed provisional Tax Returns for an individual accurately, legibly and submitted within the SARS time scale.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7	Completed and filed final tax return for an individual accurately, legibly and submitted within the SARS time scale.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8	Compared tax calculation with the IT34 assessment.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9	Obtained Tax Compliance Status Verification for an individual Taxpayer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	ACTIVITY	Exceeding expectations	At expectations	Below Expectations	No opportunity to demonstrate
Individual Taxation (continued)					
10	Requested an Employment Tax Incentive.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11	Identify additional areas of risk in order to add value to the assignment by considering tax matters on a multi-disciplinary level (such as VAT implications on fringe benefits).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Corporate Taxation					
1	Correctly determined and registered the company for the tax types that are applicable to it, based on the information obtained.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2	Updated a Taxpayer's profile.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3	Calculated taxable income from trading and completed accounting and tax sections of tax returns, including accrual adjustments.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	Reviewed prior year assessments to confirm opening balances.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5	Managed client's tax affairs in terms of deadlines, planning of resources and communication	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6	Completed and filed provisional tax returns accurately and submitted within the SARS time scale.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7	Completed and filed annual income tax return accurately and submitted within the SARS time scale. It is important here that the applicant applied his/her wealth of tax knowledge to determine the accuracy of the tax calculation.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8	Navigated through the SARS eFiling and understands basic functions, e.g., requesting statement of accounts, accessing returns and payment history.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9	Performed payment instructions on eFiling.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10	Performed a capital reconciliation (Statement of Financial Position).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11	Obtained Tax Compliance Status Verification for a Taxpayer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12	Compiled tax calculation of a trust.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	ACTIVITY	Exceeding expectations	At expectations	Below Expectations	No opportunity to demonstrate
Corporate Taxation (continued)					
13	Prepared annual financial statement disclosure for taxation including the proof of deferred tax and prior year over/under statements.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14	Prepared a findings report submitted to the client in a concise, accurate representation of the matters under consideration.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15	Accurately calculate and communicate correcting journals in order to accurately represent the deferred- and normal tax liabilities of the client.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16	Identify additional areas of risk in order to add value to the assignment by considering tax matters on a multi-disciplinary level (such as analysing Trial Balance to identify transactions that should have been accounted for in the tax calculation).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Payroll Taxes					
1	Registered a taxpayer for Payroll taxes.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2	Completed and submitted EMP 201's on SARS eFiling.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3	Issued income tax certificates (IRP 5/IT3).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	Reconciled Income tax certificates (IRP 5/IT3) to the EMP501 reconciliation and submitted the EMP501..	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5	Completed and submitted EMP501 on SARS EasyFile.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
VAT					
1	Correctly identified whether a taxpayer should be registered for VAT and continued with the registration.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2	Calculated input and output VAT for an organisation for the relevant period.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3	Completed and submitted VAT 201 returns.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	Requested a correction on a submitted VAT 201 return.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5	Correctly accounted for the supply of accommodation on a VAT return.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	ACTIVITY	Exceeding expectations	At expectations	Below Expectations	No opportunity to demonstrate
VAT (continued)					
6	Correctly identified and calculated where apportionment calculations should be performed.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7	Correctly calculated and disclosed the VAT effect of second-hand goods on VAT return.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8	Ensured that treatment for VAT on exports is performed correctly and all relating supporting information is obtained within deadlines.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9	Disclosed credit notes, debit notes and adjustments on VAT return.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10	Prepared an IT14SD working papers reconciliation and submitted an IT14SD and the relevant supporting documentation required.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
GENERAL – TAX OPINIONS AND INTERACTION WITH SARS					
1	Addressed SARS query or audit.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2	Drafted requests for reasons.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3	Drafted objection letter.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	Drafted request for suspension of payment.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5	Drafted (NOO1) Notice of Objection Form.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6	Drafted Voluntary Disclosure Programme (VDP) Application.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7	Compiled non-complex opinion on the tax treatment of a specific transaction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8	Compiled a complex opinion on the tax treatment of a specific transaction/group of transactions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9	Assisted with research with regard to the drafting of an opinion/objection.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
GENERAL – INTERPERSONAL SKILLS AND PROFESSIONALISM					
1	Always presented him/herself in a competent, professional manner.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2	Interacted with the client in a manner to strengthen current relationships and become a trusted tax advisor.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	ACTIVITY	Exceeding expectations	At expectations	Below Expectations	No opportunity to demonstrate
GENERAL – INTERPERSONAL SKILLS AND PROFESSIONALISM (continued)					
3	Took ownership of clients assigned to him/her and completed assignments independently.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	Demonstrated attention to detail and a commitment to technical accuracy.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5	Proactively sought learning opportunities and demonstrated a willingness to learn.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6	Actively endeavored to improve his/her technical competency by performing research and remaining up to date with recent tax amendments.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7	Added value to a client's business.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8	Demonstrated the ability to communicate with clients in an effective, efficient, clear, and concise manner.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9	Demonstrated the ability to apply legislation to the facts at hand and provide clients with practical advice on how to manage their tax risks.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	Employer	Colleague	Applicant
Date			
Name			
Signature			

Members who are self-employed can obtain confirmation of tax work experience from a licensed SARS Tax Practitioner and by signing the document the Tax Practitioner consents to CIBA verifying their status as Tax Practitioner with SARS.

Employer column undersigned by SARS Tax Practitioner and not Employer	YES / NO	If yes, provide SARS Tax Practitioner number:	
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