Unicus
TAX ACADEMY

TAX ADMINISTRATION ACT

IN PRACTICE

RETURNS, REGISTRATIONS AND ASSESSMENTS OVERVIEW

Background – The History of TAA

TAA - 2005 Budget Review.

Promulgated on 4 July 2012.

Effective from 1 October 2012.

Aim is to incorporate generic administrative provisions that were previously contained in tax acts into one:

Chances are you will be working with TAA – daily – get to know it.

TAA is where the rubber hits the road – where taxing acts are practically given effect to.

Interaction between TA and taxing acts is crucial.

Overview

TAA overview

Chapter 1	Definitions
Chapter 2	General Administration
Chapter 3	Registration
Chapter 4	Returns and Records
Chapter 5	Information Gathering
Chapter 6	Confidentiality
Chapter 7	Advance Tax Rulings
Chapter 8	Assessments
Chapter 9	Dispute Resolution
Chapter 10	Tax Liability & Payment
Chapter 11	Recovery
Chapter 12	Interest
Chapter 13	Refunds
Chapter 14	Write off or Compromise of Tax Debt
Chapter 15	Administrative Non-Compliance Penalties
Chapter 16	Understatement Penalties
Chapter 17	Criminal Offences
Chapter 18	Reporting of unprofessional conduct
Chapter 19	General provisions
Chapter 20	Transitional provisions

SARS Short Guide to the Tax Administration Act, 2011

Practical Guide to Handling Tax Disputes

Module 1 Overview

Topic 1:

Chapter 3 – registration;

- Sections 22 – 24.
  - Section 22: Registration Requirements.

Topic 2:

Chapter 4 – returns and records;

- Sections 25 – 39.
  - Sections 25.
  - Sections 29 – 33.

Topic 3:

Chapter 18 – reporting of unprofessional conduct (registration of tax professionals).

- Sections 239 – 243.
  - Section 240.

Chapter 8 – assessments.

- Sections 91 – 100
  - Sections 91 - 99