

APPLICATION FOR THE REGISTRATION OF ADDITIONAL PROFESSIONAL DESIGNATION(S) FOR PROFESSIONAL BODIES ALREADY RECOGNISED BY SAQA

South African Institute of Taxation (SAIT)

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| Name of Professional Body | South African Institute of Taxation (SAIT) |
| Statutory or Non-Statutory Body | Non-Statutory |
| Sector | Business, Commerce and Management |
| Physical Address | Summit Place Business Park, Building 3 Ground Floor, 221 Garsfontein Road Menlyn |
| Application Approved by Board/Council | Yes |
| Application Signed by CEO / Registrar/ Board Chairperson | Yes |
| Registered Designations | Tax Adviser South Africa General Tax Practitioner Master Tax Practitioner Tax Technician Transfer Pricing Specialist |
| Designations Applied for | Customs Compliance Practitioner General Customs & Trade Practitioner Master Customs & Trade Practitioner |
| Date of Re-Recognition | 26 October 2017 |
| Date of Gazette Notice | |

BACKGROUND

The South African Institute of Taxation (SAIT) is a Non-Profit Company (NPC) and tax-exempt entity with registration number 2007/014730/08. SAIT seeks to enhance the tax profession by developing standards in education, compliance, monitoring and performance. SAIT contributes to the development of world class professional practices and people.

SAIT actively contributes to industry leading thought leadership content and guidance to taxpayers. Through its international network, and influence as chair of the global Tax Directors Forum, SAIT participates and contributes to the work of the Organisation for Economic Co-operation and Development (OECD), and the Institute regularly hosts international tax conferences and summits in support of the national developmental agenda.

MOTIVATION FOR THE REGISTRATION OF THE ADDITIONAL DESIGNATION

SAIT is dedicated to serving practitioners involved with the South African Revenue Service (SARS). SARS has jurisdictional authority over all fiscal collections other than administrative levies. These fiscal collections include a broad array of taxes (e.g., income tax, value-added tax, estate duty) as well as customs. Although customs are a fiscal charge, customs operate differently from most taxes given its impact on trade. Hence, SARS, like most revenue collection agencies around the world, separate its customs administrative obligations from its obligations relating to other tax matters.

While SAIT has always included customs within its mandate, customs experts previously viewed SAIT lacking as a home for their expertise because customs experts do not view themselves as technical “tax” practitioners, customs and tax being viewed as very distinct disciplines from one another. Each area requires fully separate training and education. SAIT has formed a workgroup of customs experts that operate

differently from members with a general tax mandate. This group is seeking a separate “customs and trade practitioner” designation. The trade element is also important because certain trade regulations pertinent to the customs space fall within the purview of the Department of Trade, Industry and Competition.

There is a strong demand by customs experts to be officially recognised as a separate area of expertise. Most gain their knowledge solely through work experience and a separate set of training institutions that are wholly independent from universities. Internationally, associations for customs practitioners are commonplace. While there are some high-quality non-profit organisations in South Africa, these non-profit organisations are mainly dedicated to customs legal and operational policy with a focus on corporate contributors. SAIT’s goal is to focus on “customs and trade” practitioners as a distinct group.

CRITERIA FOR REGISTRATION OF A PROFESSIONAL DESIGNATION

The criteria for the awarding of the additional Professional Designation below comply with the SAQA *Policy & Criteria for Recognising a Professional Body and Registering a Professional Designation for the Purposes of the National Qualifications Framework Act, Act 67 of 2008 (As amended, September 2020)* and the designations complement the one already registered, creating a designation pathway.

Designation Title: Customs Compliance Practitioner

Short Description

The Customs Compliance Practitioner designation mainly requires basic business administration and basic legal knowledge but with a distinct focus on customs. A Customs Compliance Practitioner oversees, or conducts clearing procedures and ensures that insurance, export / import licenses and other formalities to facilitate the movement of cargo that is either ultimately imported or exported comply with the customs regulations. Customs Compliance Practitioners must have a strong awareness of international logistics, modes of transport and modes of associated storage. The role of a Customs Compliance Practitioner is often heavily procedural to ensure speedy passage upon import or export. Many Customs Compliance Practitioners must have ancillary knowledge of related import charges (such as the Value-added Tax) and local import regulations (e.g., in the area of health).

Underlying Qualification(s)

- National Diploma: Freight Forwarding and Customs Compliance, NQF Level 5, ID: 59304; or
- Certificate: Accounting, NQF Level 5; or
- Diploma in Accounting Technician, NQF Level 5, ID: 20402; or
- Higher Certificate: Accounting Science, NQF Level 5, ID: 82106; or
- Higher Certificate in Accounting Practice, NQF Level 5, ID: 102038; or Higher Certificate in Business Administration, NQF Level 5; or
- Higher Certificate in Tax Administration, NQF Level 5, ID: 99384

Experiential Learning and Practical Experience

The applicant must have engaged in customs work as his or her sole or main activity for five consecutive years out of the last seven years. Proof that this requirement is satisfied is achieved by providing a resume of customs work experience (verified by an employer or other senior customs professional).

Board/ Admission Examination/Assessment

The applicants will be required to satisfy a SAIT entry assessment.

Continuing Professional Development (CPD) Requirements

A minimum 30 CPD hours per annum.

Application of Recognition of Prior Learning (RPL)

This designation may be awarded through RPL for candidates without the required NQF Level 5 qualification. RPL may be awarded if an applicant has engaged in customs work as his or her sole or main activity for 10 consecutive years out of the last 12 years.

Designation competencies:

- Demonstrate an informed understanding of the core customs field, disciplines, key terms, concepts, and facts.

- Demonstrate awareness of how the customs systems develop and evolve within the field;
- Apply the various standard methods, procedures, and techniques within the customs fields;
- Identify, evaluate, and solve refined, routine, and new problems within the familiar context of customs;
- Adhere to ethics and professional practice and be able to take account of, and act in accordance with, the prescribed code of conducts and ethics;
- Communicate information in a reliable and accurate way, using the appropriate context in written and oral conversations;
- Demonstrate an understanding of different kinds of systems within the customs field; and
- Evaluate own performance or the performance of others and take the appropriate action where necessary; to promote the learning of others.

CRITERIA FOR RETAINING THE ADDITIONAL DESIGNATION

To ensure the currency of professional knowledge and to retain the Professional Designation, the professional must comply with the following minimum requirements:

Code of Conduct

Designees are required to adhere to the Professional Code of Conduct.

Continuing Professional Development (CPD)

Designees are required to accumulate a minimum of 30 CPD hours over three years.

Fees

Designees are required to pay the annual membership fee.

Professional Designation Progression Pathway

- *Customs Compliance Practitioner*
- General Customs & Trade Practitioner
- Master Customs & Trade Practitioner

For more information on this Professional Designation, please visit the website at www.thesait.org.za

Designation Title: General Customs & Trade Practitioner (GCTP)

Short Description

The General Customs & Trade Practitioner (GCTP) designation demonstrates expertise in customs, tariff classification and related cross-border matters. Persons with this designation often have a blended background of law and accounting on the one hand and logistics and supply chain on the other. The General Customs & Trade Practitioner provides consulting advice on supply chain management and customs; assists with SARS applications (e.g., bonded warehouses), registrations (clearing agents) and licenses (e.g., import / export licenses); and handles customs disputes. Much of the work of the General Customs & Trade Practitioner often focuses on valuations, origin, trade, classifications as well as refunds, rebates, and drawbacks of duty. Most General Custom & Trade Practitioners focus on issues under the jurisdiction of SARS, but a small segment of this group focuses more on trade issues arising under the jurisdiction of the International Trade Administration Commission under the authority of the Department of Trade, Industry and Competition.

Underlying Qualification(s)

- Occupational Certificate: Customs Compliance Manager, NQF Level 7; or
- Advanced Diploma in Supply Chain Management, NQF Level 7; or
- Bachelor of Business Science in Logistics and Supply Chain Management, Level 7; or
- Bachelor of Commerce in Supply Chain Management, Level 7; or
- Bachelor of Commerce in Transport and Logistics, NQF Level 7; or
- Bachelor of Commerce in Financial Accountancy, NQF Level 7; or
- Bachelor of Commerce in Accounting and Informatics, NQF Level 7; or
- Bachelor of Commerce in Chartered Accountancy, NQF Level 7; or
- Bachelor of Commerce in Management Accountancy, NQF Level 7; or
- Bachelor of Commerce in Forensic Accountancy, NQF Level 7; or

- Bachelor of Commerce in General Accounting, NQF Level 7; or
- Bachelor of Business Science Finance, NQF Level 7; or
- Bachelor of Business Science Finance and Accounting, NQF Level 7; or
- Bachelor of Business Science Accounting Science, NQF Level 7; or
- Bachelor of Accounting Science, NQF Level 7; or
- Bachelor of Commerce Law, NQF Level 7

Experiential Learning and Practical Experience

The applicant must have engaged in customs work as his or her sole or main activity for five consecutive years out of the last seven years. Proof that this requirement is satisfied is achieved by providing a resume of customs work experience (verified by an employer or other senior customs professional).

Board/ Admission Examination/Assessment

The applicants will be required to satisfy a SAIT entry assessment.

Continuing Professional Development (CPD) Requirements

A minimum 30 CPD hours per annum.

Application of Recognition of Prior Learning (RPL)

This designation may be awarded through RPL for candidates without the required NQF Level 7 qualification (with a minimum of NQF level 5). RPL may be awarded if an applicant has engaged in customs work as his or her sole or main activity for 10 consecutive years out of the last 12 years. 5 of the 10 years must have been at a mid-managerial level, entailing the management of at least two employees engaged in customs compliance.

Designation competences:

- Demonstrate knowledge literacy of how the customs and trades systems operate and evolve within the field.
- Investigate, resolve problems, and introduce change in the various standard methods, procedures, and techniques within the customs fields.
- Identify, analyse, evaluate, and critically reflect on and address complex problems within the context of the customs and trade field.
- Adhere to ethics and professional practice and be able to take account of, and act in accordance with, the prescribed code of conducts and ethics.
- Access, process, develop and manage information in a reliable and accurate way, using the appropriate context in written and oral conversations.
- Independently validate the sources of information.
- Manage processes in unfamiliar and variable context, recognising that problem solving, and system bound, does not occur in isolation.

CRITERIA FOR RETAINING THE ADDITIONAL DESIGNATION

To ensure the currency of professional knowledge and to retain the Professional Designation, the professional must comply with the following minimum requirements:

Code of Conduct

Designees are required to adhere to the Professional Code of Conduct.

Continuing Professional Development (CPD)

Designees are required to accumulate a minimum of 30 CPD hours per annum.

Fees

Designees are required to pay the annual membership fee.

Professional Designation Progression Pathway

- Customs Compliance Practitioner
- *General Customs & Trade Practitioner*
- Master Customs & Trade Practitioner

For more information on this Professional Designation, please visit the website at www.thesait.org.za

Designation Title: Master Customs & Trade Practitioner (MCTP)

Short Description

The Master Customs & Trade Practitioner (MCTP) designation demonstrates senior expertise in customs, tariff classification and related trade matters. Persons with this designation often have a blended background of law and accounting on the one hand and logistics and supply chain on the other. The Master Customs & Trade Practitioner provides consulting advice on supply chain management and customs, manages customs or trade disputes, and is involved in facilitating key aspects of the customs process. Much of the work of the Master Customs & Trade Practitioner often focuses on valuations, origin, trade, classifications as well as refunds, rebates, and drawbacks of duty. Most Master Custom & Trade Practitioners focus on strategic issues under the jurisdiction of SARS or the International Trade Administration Commission under the authority of the Department of Trade, Industry and Competition.

Underlying Qualification(s)

- LLM International Trade Law, Level 9; or
- LLM International Commercial Law, Level 9; or
- Master of Commerce in Economics, Level 9; or
- Master of Commerce; or
- Master of Philosophy in Transport Economics, Level 9; or
- Master of Commerce in Taxation, Level 9; or
- MAcc Taxation, Level 9; or
- Master of Accountancy: Taxation, Level 9; or
- Master of Philosophy in Taxation, Level 9; or
- Master of Laws, Level 9; or
- Master of Laws (South African Tax Law).

Experiential Learning and Practical Experience

In terms of the practical workplace component, the applicant must have engaged in customs or trade work as his or her sole or main activity for 10 consecutive years out of the last 12 years. Proof that this requirement is satisfied is achieved by providing a resume of customs and trade work experience (verified by an employer or other senior customs and trade professional).

Board/ Admission Examination/Assessment

The applicants will be required to satisfy a SAIT entry assessment.

Continuing Professional Development (CPD) Requirements

A minimum 30 CPD hours per annum.

Application of Recognition of Prior Learning (RPL)

This designation may be awarded through RPL for candidates without the required NQF Level 9 qualification (with a minimum of NQF level 5). The RPL may be awarded if an applicant has engaged in customs work as his or her sole or main activity for 15 consecutive years out of the last 17 years.

Depending on the candidate's circumstances, five out of the 15 years' experience must have been on:

- director-level,
- partner-level,
- comparable experience in terms of managing a team of at least two customs or trade employees (who are operating at a mid-level management or higher), or
- managing a comparable customs and trade team within a subcomponent within a larger entity or institution.

Designation competences:

- Demonstrate specialist knowledge to enable engagement with and critique of current research and practices.
- Evaluate current processes of knowledge production and choose an appropriate process of enquiry for the area.

- Demonstrate a command of and the ability to design, select and apply appropriate and creative methods, techniques, processes, or technologies to complex practical and theoretical problems in the field.
- Use wide range of specialised skills to identify, conceptualise, design, and implement methods to address complex and challenging problems within the customs and trade field, discipline, and practice.
- Critically contribute to the development of ethical standards in the field.
- Independently validate the sources of information.
- Use the academic, professional, and occupational discourses to communicate and defend substantial ideas in specialisation.

CRITERIA FOR RETAINING THE ADDITIONAL DESIGNATION

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Code of Conduct

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Continuing Professional Development (CPD)

Designees are required to accumulate a minimum of 30 CPD hours per annum.

Fees

Designees are required to pay the annual membership fee.

Professional Designation Progression Pathway

- Customs Compliance Practitioner
- General Customs & Trade Practitioner
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