

No. 899

28 September 2007

**SOUTH AFRICAN QUALIFICATIONS AUTHORITY (SAQA)**

In accordance with Regulation 24(c) of the National Standards Bodies Regulations of 28 March 1998, the Task Team for

Taxpayer Education

registered by Organising Field 03, Business, Commerce and Management Studies, publishes the following Unit Standards for public comment.

This notice contains the titles, fields, sub-fields, NQF levels, credits, and purpose of the Unit Standards. The Unit Standards can be accessed via the SAQA web-site at www.saqqa.org.za. Copies may also be obtained from the Directorate for Standards Setting and Development at the SAQA offices, **Hatfield Forum West, 1067 Arcadia Street, Hatfield, Pretoria**.

Comment on the Unit Standards should reach SAQA at the address below and ***no later than 26 October 2007***. All correspondence should be marked **Standards Setting – Task Team for Taxpayer Education** and addressed to

The Director: Standards Setting and Development
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SOUTH AFRICAN QUALIFICATIONS AUTHORITY

UNIT STANDARD:

Demonstrate knowledge and understanding of the basic principles of tax on individuals or businesses, trading and professional activities

SAQA US ID		UNIT STANDARD TITLE	
252142		Demonstrate knowledge and understanding of the basic principles of tax on individuals or businesses, trading and professional activities	
ORIGINATOR		PROVIDER	
Task Team - Taxpayer Education			
FIELD		SUBFIELD	
3 - Business, Commerce and Management Studies		Finance, Economics and Accounting	
ABET BAND	UNIT STANDARD TYPE	NQF LEVEL	CREDITS
Undefined	Regular	Level 4	5

SPECIFIC OUTCOME 1

Analyse the different tax products that apply to a specific business entity.

SPECIFIC OUTCOME 2

Apply knowledge of Value-Added Tax (VAT) requirements to a specific entity.

SPECIFIC OUTCOME 3

Complete an income tax return for business activities.

SPECIFIC OUTCOME 4

Explain the individual's rights and responsibilities during a SARS investigation.

QUALIFICATIONS UTILISING THIS UNIT STANDARD

None



SOUTH AFRICAN QUALIFICATIONS AUTHORITY

UNIT STANDARD:

Demonstrate knowledge and understanding of the basic principles of personal income tax

SAQA US ID		UNIT STANDARD TITLE	
252143		Demonstrate knowledge and understanding of the basic principles of personal income tax	
ORIGINATOR		PROVIDER	
Task Team - Taxpayer Education			
FIELD		SUBFIELD	
3 - Business, Commerce and Management Studies		Finance, Economics and Accounting	
ABET BAND	UNIT STANDARD TYPE	NQF LEVEL	CREDITS
Undefined	Regular	Level 4	4

SPECIFIC OUTCOME 1

Explain why we pay taxes.

SPECIFIC OUTCOME 2

Explain the individual's liabilities and duties with regard to income tax.

SPECIFIC OUTCOME 3

Complete a personal tax return.

SPECIFIC OUTCOME 4

Investigate indirect taxes in South Africa.

SPECIFIC OUTCOME 5

Interpret the responsibility of the South African Revenue Service (SARS) to the taxpayer.

QUALIFICATIONS UTILISING THIS UNIT STANDARD

None



SOUTH AFRICAN QUALIFICATIONS AUTHORITY

UNIT STANDARD:***Identify the responsibilities of self-employed individuals relating to tax***

SAQA US ID		UNIT STANDARD TITLE	
252144		Identify the responsibilities of self-employed individuals relating to tax	
ORIGINATOR		PROVIDER	
Task Team - Taxpayer Education			
FIELD		SUBFIELD	
3 - Business, Commerce and Management Studies		Finance, Economics and Accounting	
ABET BAND	UNIT STANDARD TYPE	NQF LEVEL	CREDITS
Undefined	Regular	Level 2	2

SPECIFIC OUTCOME 1

Identify aspects of the South African tax system that apply to employed individuals and pensioners.

SPECIFIC OUTCOME 2

Identify financial information required from business related activities for tax purposes.

SPECIFIC OUTCOME 3

Identify the individual's responsibility for tax from business activities.

SPECIFIC OUTCOME 4

Indicate tax requirements that apply to income from business.

QUALIFICATIONS UTILISING THIS UNIT STANDARD

None



SOUTH AFRICAN QUALIFICATIONS AUTHORITY

UNIT STANDARD:*Identify an employed individual's responsibilities relating to tax*

SAQA US ID		UNIT STANDARD TITLE	
252145		Identify an employed individual's responsibilities relating to tax	
ORIGINATOR		PROVIDER	
Task Team - Taxpayer Education			
FIELD		SUBFIELD	
3 - Business, Commerce and Management Studies		Finance, Economics and Accounting	
ABET BAND	UNIT STANDARD TYPE	NQF LEVEL	CREDITS
Undefined	Regular	Level 2	2

SPECIFIC OUTCOME 1

Identify aspects of the South African tax system that apply to employed individuals and pensioners.

SPECIFIC OUTCOME 2

Identify own responsibility for personal income tax.

SPECIFIC OUTCOME 3

Identify indirect taxes that apply to individuals.

SPECIFIC OUTCOME 4

Indicate SARS' responsibility to individual taxpayers.

QUALIFICATIONS UTILISING THIS UNIT STANDARD

None