

The New Tax Administration Act – An overview for attorneys

About this one-day seminar

Dear colleague

On 4 July 2012, the much anticipated New Tax Administration Act was published in the *Government Gazette* after being promulgated into law.

This is an important piece of legislation for all attorneys to be aware of, not only for their own practices, but also for identifying possible problematic areas for their clients. Knowing the provisions of the new Act is not enough and, therefore, these workshops deal with its constitutional context, value and importance.

Kind regards

Prof Daniel Erasmus
Attorney and Chairperson
LSSA Tax and Exchange Control Matters Committee



The workshop will cover *inter alia*:

- Key definitions
- General administration provisions - conflicts of interest by SARS, Tax Ombudsman
- Single registration number
- Returns and records
- Information gathering - audits, relevant material, letters of findings, criminal investigations
- Confidentiality of information - secrecy
- Advance rulings
- Assessments - NEW rules on onus of proof
- Dispute resolution - when can you approach the High Court directly, burden of proof
- Tax liability and payment - personal liability, installment payment agreements
- Recovery of tax - liability of shareholders for tax debts
- Interest and penalties
- Refunds - set-off and deferral
- Writing off or compromising tax debts
- Voluntary disclosure programme
- Criminal offences - 'double jeopardy', *R v Jarvis* principles

Presenter – Prof. Daniel N. Erasmus

Daniel is an admitted attorney and holds a BProc degree, BA (Politics & Law), a Higher Diploma in Tax Law and a LL.M in taxation. He is an Adjunct Professor in International Tax Planning and Tax Risk Management at the Thomas Jefferson School of Law, San Diego, California.

Daniel is a leader in knowledge in this area of taxation, having taught the principles of tax risk management, and how to implement these principles in MNEs to thousands of delegates.

Town/Cities and Dates (Time: 9:00-16:00)

Cape Town	11 March 2013
George	12 March 2013
Port Elizabeth	13 March 2013
Durban	14 March 2013
Johannesburg	15 March 2013
Pretoria	18 March 2013
Bloemfontein	19 March 2013

Who should attend?

All legal practitioners

Registration fees (Vat Inclusive)

Practising attorneys: R 990 per person

Candidate attorneys / support staff: R 870 per person

Practising attorneys from firms located further than 200 km from the closest venue: R 650 per person

Non-practising attorneys / Others: R 1 980 per person

- 5% discount is offered for 5 or more delegates from the same firm/organisation.
- The registration fee includes full workshop material, all refreshments and lunch.
- A certificate will be issued on full attendance of the workshop.
- Limited seats are available at centres and registrations will be confirmed on a first-come, first-served basis.

Please type your details on the form on page 2 after you have saved it on your computer. Email the completed form together with your payment details or proof of payment to annelie@lssalead.org.za.

Payment is made up-front by direct deposit (preferred), credit card or cheque. No registration will be confirmed if the payment details or proof of payment has not been included.

Any person who has registered for a seminar and fails to cancel (in writing) at least 48 hours prior to the seminar, shall be held liable for the payment. All refunds must be claimed in writing not more than 15 business days after cancellation.

LEAD reserves the right to cancel a learning activity should the number of delegates not justify the costs involved. Registered delegates will be given reasonable notice of cancellation.

NB: Registration closes 48 hours before the seminar commences.

If you have questions on the seminar/workshop itself, please contact seminars@LSSALEAD.org.za

LEAD Contact numbers: +27 (0)12 441-4645/4613/4608

If you have questions on registering for the seminar/workshop, please contact annelie@LSSALEAD.org.za

LEAD Contact numbers: +27 (0)12 441 4669 (direct) | +27 (0) Tel: +27 (0)12 441 4600 (switchboard)

* The Attorneys Fidelity Fund provides a substantial measure of funding to LEAD for training allowing LEAD to offer quality training products at affordable fees to practising attorneys and candidate attorneys.



REGISTRATION FORM:

**The New Tax Administration Act
– An Overview for Attorneys**

Forward your completed registration to the Registrations Department.
By fax: 012 341 4190 or by e-mail: annelie@LSSALEAD.org.za
Tel: 012 441 4669/8. Complete a separate form for each delegate.

INSTRUCTIONS ON HOW TO COMPLETE THE FORM

1. Save the form on your computer and then .type your details directly onto the form to replace _____.
2. Where a block appears, please select the correct block to look like this .
3. Save and email the form to annelie@LSSALEAD.org.za together with proof of payment.
4. **Credit card payments:** Print out the form and sign where indicated. Scan and email; or fax to the above details.

Date and Town/City of Attendance

- Cape Town 11 March 2013 George 12 March 2013 Port Elizabeth 13 March 2013
 Durban 14 March 2013 Johannesburg 15 March 2013 Pretoria 18 March 2013

The venue for this seminar/workshop will be confirmed by LEAD with registration confirmation.

Type of Delegate

- Practising attorneys: R 990 per person Candidate attorneys/support staff: R 870 per person
 Practising attorneys from firms further than 200 km from closest venue: R 650 per person
 Non-practising attorneys/Others: R 1 980 per person

A **5% discount** applies for 5 or more delegates from the same firm/organisation. If this applies to your firm/organisation, please contact seminars@lssalead.org.za for the applicable fees.

Your Details

Surname:		First name:	
ID number:	Gender: F <input type="checkbox"/> M <input type="checkbox"/>	Your position:	
Firm/company:	City/Town:	Title:	
Tel: ()	Fax: ()		
Cell:	Email:		
Postal address:		Postal code:	
Home address:		Postal code:	
DoceX address:		Race (for reporting):	

Payment Options (Registration will be confirmed only if the payment details or proof of payment has been received.)

Payment by electronic funds transfer (EFT) (preferred): Amount: R
Account Name: Law Society of South Africa Bank: FNB Pretoria
Account: 6200 9641 079 Branch Code: 251445
Reference: TEL NO/FIRM/NAME/SEMINAR TAX

Payment by Credit Card: Card type: MasterCard Visa

Budget facility to be used? No Yes Number of months: Amount: R

Card expiry date: Card holder's name:

Card number:

Signature: Date:

Payment by cheque: (NB: payable to "Law Society of South Africa") Amount: R

Special Dietary Requirements (if any): Disability: No Yes Nature of disability:

**If you have questions on the seminar/workshop itself, please contact seminars@LSSALEAD.org.za
LEAD contact numbers: +27 (0)12 441-4645/4613/4608**

**If you have questions on registering for the seminar/workshop, please contact annelie@LSSALEAD.org.za
LEAD Contact numbers: +27 (0)12 441 4669 (direct) | +27 (0) Tel: +27 (0)12 441 4600 (switchboard)
NB: Registration closes 48 hours before the seminar commences.**