



Deloitte School of Tax & Legal **Managing Refunds & Disputes with SARS** **including how to complete the IT14SD**

We have the pleasure of inviting you to our “**Managing Refunds & Disputes with SARS including how to complete the IT14SD**” Workshop.

The administration and processes around managing disputes with SARS are relatively generic, regardless of the tax type in question. This workshop has been developed with a **focus on VAT** refunds and disputes with SARS, however the principles can be applied to all SARS queries.

The workshop aims to provide an understanding of the requirements relating to VAT refunds, what to expect during a SARS audit of a VAT refund and the practical issues experienced in respect of delayed refunds.

We will take participants through the dispute process and how to correspond with SARS. The workshop will address the following two questions:

- There is a mistake in my VAT 201 return, what now?
- SARS made a decision or issued an additional assessment and I don't agree, what now?

Various sample letters will be covered during the workshop for participants to have a practical application of the theory that has been discussed.

Furthermore, the various penalties that may be imposed under the Tax Administration Act and how to remit these penalties or obtain relief in terms of the Voluntary Disclosure Programme (VDP) will be discussed.

After the lunch break we will take you through the IT14SD* and discuss the IT14SD reconciliation process from theory to practice.

**An IT14SD is a supplementary declaration in which Companies must reconcile Income Tax, Value-Added Tax (VAT), Employees' Tax (PAYE) and Customs declarations after the initial submission of the Company Income Tax Return (ITR14/IT14).*

The agenda for the workshop is as follows:

Topic	Content	Timing
Registration		08:00 a.m. – 08:30 a.m.
VAT refunds	During this session we will discuss: <ul style="list-style-type: none"> • The requirements relating to VAT refunds • What vendor’s can expect during a VAT audit of the refund; and • Delayed refunds. 	08:30 a.m. – 09:25 a.m.
Introduction to dispute resolution	We will briefly discuss what is subject to objection and appeal as well as recourse available to taxpayers outside of the TAA, including: <ul style="list-style-type: none"> • The Constitution; • Promotion of Administrative Justice Act (PAJA); • The SARS Complaints Monitoring Office (SCMO); and • The Tax Ombud. 	09:25 a.m. – 09:40 a.m.
There is a mistake in my VAT 201 return, what now?	This session will briefly discuss when a vendor can request a correction of a VAT return and how.	09:40 a.m. – 09:50 a.m.
SARS made a decision or issued an additional assessment and I don’t agree, what now?	This session will cover the process of disputing an assessment and includes: <ul style="list-style-type: none"> • Request for reasons and the importance thereof. • How to correctly manage a request for suspension of payment where appropriate to do so. • Procedure for objection, drafting the grounds for an objection and how to deal with an invalid objection. • Procedure for an appeal and drafting grounds for an appeal. • Alternative Dispute Resolution (ADR). • High level overview of going to court (Tax board and Tax Court). <p>We will work through sample letters and discuss practical concerns.</p>	09:50 a.m. – 10:10 a.m.
Tea – 20 Minutes		
SARS made a decision or issued an additional assessment and I don’t agree, what now?	Session continues	10:30 a.m. – 11:30 a.m.
Penalties	During this session we will discuss: <ul style="list-style-type: none"> • The various penalties that may be imposed under the TAA. • How to prevent or remit penalties. 	11:30 a.m. – 12:15 a.m.

- The Voluntary Disclosure Programme (VDP), a key process to understand in terms of managing the risk of the understatement penalty regime. We will discuss the main features of the permanent VDP regime and will work through a practical example of how to complete a VDP application

Wrap-up and Questions – 15 minutes

Lunch

12:30p.m.-
13.30p.m.

IT14
Supplementary
Declaration

In this session we will discuss the IT14SD reconciliation process from theory to practice. The following will be discussed:

13:30p.m.-
15:00p.m.

- Introduction – what is the IT14SD and what are the benefits
- The PAYE reconciliation
- The Income Tax reconciliation
- The VAT reconciliation
- The Customs reconciliation
- Implementation
- Q & A

Facilitator:

Ronel de Kock

Ronel has over 20 years' experience in Auditing and Taxation, specialising over the years in education and training of Auditing and Taxation. She is a qualified Chartered Accountant with a Master's Degree in Taxation. She is a Senior Manager in the Deloitte School of Tax & Legal. Her main responsibilities are the development and presentation of tax technical training to Deloitte clients and Deloitte staff.

Dates and Venues:

Johannesburg	05 July 2019
Durban	11 July 2019
Cape Town	17 July 2019
Port Elizabeth	22 July 2019
Pretoria	24 July 2019

Cost:

R2 587.50 (inclusive of VAT)/R2 250 (exclusive of VAT)

Payment is due after the seminar date.

Company Discount: 10% for 2 or more participants from the same company and region. The discount applies from participant 2 onwards.

Alumni Discount: 10% for Deloitte alumni. This applies if you are a former employee of Deloitte and have registered as Deloitte alumni. ([Click here](#) to register as an alumnus)

You will only qualify for one of the 10% discounts

Cancellation Policy:

Our standard cancellation policy is to invoice 50% of the cost of the workshop for attendance not cancelled within 2 business days before the workshop date. This is to recover the overhead costs incurred relating to your planned attendance and the cost of the course material.

Time:

8:30 a.m. – 15:00 p.m.
(Registration from 8:00)

The course will contribute to 5.5 hours CPD/CPE.

RSVP:

Please complete the attached excel booking document and return it in excel format to dsot@deloitte.co.za

Download the Booking
form here

Course Material:

In the interests of the environment, and to move with technology, this will be a paperless course. We will email you the course material within 48 hours of the planned session date. You will then have the option to bring the course material on your laptop/tablet, or should you prefer, to print the material. We will have plug points in the venues for laptops/tablets.

Contact us:

Should you have any administrative questions regarding this workshop, please contact us at dsot@deloitte.co.za

[Deloitte School of Tax Website](#)

Sincerely,

The Deloitte School of Tax & Legal Team



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