#DIFFERENCE MAKERS

SAICA NATIONAL TAX COMMITTEE

TERMS OF REFERENCE 2025

CA(SA) AGA(SA) AT(SA) SAICA

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SUMMARY

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GLOSSARY OF TERMS

Academia	A person in full time employment at a recognised university in South Africa, whether permanently employed or on a fixed contract basis
Annexure A	Sub-delegation of Authority by Manco to NTC
DOA	SAICA Board Delegation of Authority Framework as approved on 27 September 2012 by the SAICA Board
Large public practice firms	A Large Public Practice is characterised as follows: Number of attest audit partners Number of trainee accountants Number of CAs (Excluding Partners) Large Firms 30+ 70+ 20+
SAICA Manco	SAICA Management committee
NTC	National Tax Committee
SAICA	The South African Institute of Chartered Accountants
SAICA Board	The SAICA board of directors
SAICA Members	Includes all persons who pay a fee to SAICA for services and fall under the auspices of the SAICA Constitution. This includes persons with the designation CA(SA), AGA(SA) and trainees
SAICA NOMGOV	The SAICA Nominations and Governance Committee which is a subcommittee of the SAICA Board
SAICA Regional Executives	SAICA Regional Executives appointed by SAICA to administer each SAICA region
SARS	South African Revenue Service
Small & medium practice firms	Practice firms that are not large public practice firms
Outside public practice (MiB)	A MiB member is a person who is : - employed at an organisational entity to primarily provide support to management and sustain value for shareholders but is not employed in public practice or a public advisory practice (e.g. should not be an auditor in audit firm, external tax practitioner at tax practice, independent financial accounting consultant at consulting firm etc.); or/and - is a shareholder or owner of an organisational entity other than an entity that is a public practice or public advisory practice

PURPOSE OF THE TERMS OF REFERENCE

1. This Terms of Reference sets out the role, functions, policies and procedures applicable to the NTC and any subcommittees it may create. The NTC and its subcommittees will operate in accordance with this Terms of Reference, the DoA, the SAICA by-laws and the SAICA Constitution.

CONSTITUTION AND MANDATE

2. The operational authority of SAICA is delegated to the CEO and EXCO (DoA clause 9) who are accountable to the SAICA Board. The SAICA Board, in terms of the SAICA Constitution and Bylaws, has the authority to appoint other committees to assist in the performance of its functions.

3. The NTC is constituted by the SAICA Board in terms of clause 10 of the SAICA Constitution and clause 8 of the SAICA Bylaws and, as such, is accountable to the SAICA Board, for the time being and until such time as the aforementioned Constitution and Bylaws are amended, whereupon this clause will be updated accordingly.

4. The SAICA Board sub-delegated its powers and authority to the NTC to be the official National Standards Committee regarding any and all tax matters with a potential impact on SAICA's members and the profession and shall also assist the SAICA ManCo in the fulfilment of its functions in respect of the SAICA Board approved strategy (DoA clause 8.2.3).

5. The NTC's primary role is to co-ordinate and enhance the national and international interests of SAICA's members and the profession in the field of taxation. In fulfilling this role, the NTC is responsible for commenting on and providing the final position on proposed changes in tax legislation, guides and interpretation.

6. In the event that the final position fundamentally affects the profession, the matter should be referred to the SAICA Board for recommendation.

7. The SAICA Tax Department is responsible for implementing SAICA's strategic objectives within the field of taxation and associated matters.

8. The NTC, in carrying out its mandate, should support the vision, mission and overall strategic objectives of SAICA as amended from time to time.

9. Where it is necessary, to carry out the mandate of the NTC, to refer a specific matter or field of taxation to persons with specialist knowledge, the NTC may in accordance with these terms of reference create specialist subcommittees consisting of members or non-members of SAICA and sub delegate such part of the NTC authority as is necessary to fulfil its mandate.

10. Furthermore, to effect the mandate of clause 10 of the SAICA Constitution of reasonable constituency representation of committees in South Africa, in support of the South African based Regional councils' mandate in terms of clause 5 of the SAICA Bylaws and in facilitating active SAICA member participation in technical committees, the NTC may create regional tax committees in accordance with these terms of reference.

11. The members of the NTC recognise that their active participation is an investment made for

the benefit of the profession and in creating future responsible leaders.

OBJECTIVES

12. The objectives of the NTC are to:

   a. Continually review and monitor tax legislation and practice (including legislation or regulations not restricted to tax that may affect tax practitioners) with a view to act in the public interest on behalf of SAICA members by:

      - Scrutinising the National Budget proposals that relate to tax, in order to provide, on a timely basis, meaningful commentary on behalf of SAICA;
      - formulating and submitting written and/or oral representations to the relevant external stakeholders in respect of new tax legislation or to revise existing tax legislation;
      - making recommendations to or seek to influence the appropriate authorities with regard to the tax policy of South Africa including, when appropriate, the Standing Committee on Finance, National Treasury, SARS or any other commissions, committees or bodies;
      - recommending, and where possible, initiating research in tax policy and practice to enable formulation of recommendations and submissions necessary to perform the previously mentioned objectives.; and
      - executing the above objectives by putting in place reasonable mechanisms where possible, together with the SAICA Tax Department, to ensure that the broader SAICA membership has the opportunity to also contribute their views for consideration.

   b. Ensure that tax matters reviewed by the NTC should be of a reasonably general nature and should not include issues of concern limited to only one or a small number of taxpayers or members. Notwithstanding this requirement, the NTC at its discretion shall decide whether a matter should be reviewed and what action should be taken.

   c. Take the necessary action, where possible, to ensure that submissions and recommendations are acted on in the appropriate manner by the relevant authority.

   d. Promote and support among members of SAICA, a culture of full and proper disclosure of information to SARS, compliance and morality with tax legislation.

   e. Participate in creating a pro-active awareness of tax developments and changes thereto and assist in demonstrating SAICA as a thought leader, including through participation in events and contributions to SAICA publications.

   f. Convey practical operational issues to the relevant authorities, together with possible solutions, and keep the NTC subcommittee members informed and updated in this regard.

   g. Act as an independent intermediary between SAICA members and the relevant tax authorities to resolve matters of concern.

h. Provide timeous feedback to any subcommittees, including regional and specialist subcommittees or such other member structures, as the NTC may determine.

i. Encourage and promote member participation in subcommittees, discussion groups, task teams and similar gatherings dealing with taxation matters, including through the creation of regional tax subcommittees.

j. Encourage members to contribute and participate in educational events, seminars and conferences in relation to tax matters.

k. Advise the SAICA ManCo on strategic matters in connection with taxation affairs of SAICA's members and the profession, in order for the SAICA ManCo, where necessary, to take these matters up with the appropriate authorities at an executive level.

l. Report to the SAICA Board on the execution of the NTC's mandate, achievement of its objectives during a particular year and report tax matters which may fundamentally affect the profession, in a timeous manner.

m. Build and maintain a good professional relationship with identified external stakeholders at all times, irrespective of whether members are acting in their capacity as SAICA representatives or not.

n. Collaborate, after consultation with the SAICA Tax Department, with other stakeholders in achieving these objectives, which includes making joint submissions.

MEMBERSHIP AND APPOINTMENT TO THE NTC

Representation of NTC

13. The NTC shall comprise up to a maximum of 20 members seeking a balance of representation from the following groups to broadly reflect the SAICA membership:

    a. Large and Small & Medium Public Practice Firms;
    b. Academia;
    c. Members representing SAICA's South African regional constituencies;
    d. Members outside public practice i.e. those in commerce and industry; and
    e. Co-opted members as deemed necessary by the NTC.

14. The representational composition of the NTC shall be determined by the NTC from time to time in consultation with the SAICA Tax Department, to ensure that the NTC remains effective in executing its mandate and achieving its objectives. Membership of the NTC is restricted to SAICA members with at least 5 years' membership.

Appointment and termination of NTC members

15. Members serve on a voluntary basis and no remuneration is paid, apart from expense claims related to the NTC's activities.

16. Reimbursement of expenses shall be in accordance with SAICA policies as communicated from time to time to the NTC members.

Appointment of Chairperson and Deputy Chairperson

17. The Chairperson and deputy Chairperson will be appointed by the NTC who will make the decision based on a majority of votes cast by the NTC members.

18. The name of the appointed Chairperson and deputy Chairperson shall be communicated to the SAICA Board and the SAICA EXCO by the SAICA Tax Department.

19. Where there is a Chairperson or deputy Chairperson, who by operation of the expiration of tenure or otherwise has to vacate the position, such Chairperson shall ensure that the process to appoint a new Chairperson or deputy Chairperson be conducted before or at the last meeting falling within such tenure or before such person's termination of membership to the NTC.

20. The new Chairperson or deputy Chairperson shall take office at the immediately succeeding meeting following their appointment, unless they have agreed otherwise with the outgoing Chairperson or deputy Chairperson, subject to such agreement not being longer than the end of the outgoing Chairperson or deputy Chairperson's term.

Appointment of NTC members

21. NTC vacancies when arising, excluding co-opted members, shall be filled and persons appointed in terms of the process prescribed by the SAICA NOMGOV.
22. This includes that all vacancies will be advertised to all SAICA members as and when they arise.

23. The SAICA Tax Department, together with the NTC, will shortlist qualifying and appropriate applicants and will make recommendations of the preferred applicants to the SAICA NOMGOV.

24. The SAICA NOMGOV shall, in accordance with its mandate, consider the recommendations of the applicants preferred by the NTC and shall make the final appointments.

25. The NTC recommendation of the preferred applicants will take cognisance of:
    a. Fairness in the treatment of stakeholders, such as respecting viewpoints and in the allocation of tasks;
    b. Technical knowledge of taxation;
    c. Relevant experience in the field of taxation;
    d. Relevant qualifications;
    e. Practice/industry area;;
    f. Geographical location;
    g. Employment Equity targets of the SAICA Board;
    h. Profile and influence of the person in the tax environment as acknowledged by peers and stakeholders;
    i. Years of SAICA membership; and
    j. Participation in SAICA structures, tax subcommittees, tax project groups and tax interest groups.

26. Once the SAICA NOMGOV has approved the appointment of a new NTC member, the Chairperson with the assistance of the SAICA Tax Department shall notify the new NTC member of his or her appointment, provide them with an induction pack and an appointment

acceptance letter.

27. Should the new NTC member accept the appointment, such member shall attend the immediately succeeding NTC meeting after the appointment acceptance letter has been signed.

28. Where the term of an NTC member expires, the NTC shall resolve prior to such date by majority vote whether such member's term shall be renewed.

29. Where the member represents a large firm or regional constituency, the NTC shall also, prior to such vote, enquire from such constituencies as to whether they have any objections to such renewal of term for such NTC member. Any objections raised shall be considered in the decision to appoint such member for another term.

Appointment of co-opted members

30. Should the NTC require the short term expertise or skills of a particular SAICA member, such person can be co-opted onto the NTC.

31. Any NTC member can propose the appointment of a co-opted member to the Chairperson at any NTC meeting for consideration and discussion.

32. The Chairperson shall, in consultation with the SAICA Tax Department, determine the appropriateness of the proposal or of the proposed member and any other matter that needs to be considered and if deemed appropriate, the Chairperson shall put the matter to a vote.

33. The Co-opted member shall be appointed if there is a majority of votes cast by NTC members in favour of the proposal.

34. Co-opted members shall have all the rights and responsibilities as ordinary members of the NTC.

Nominees and right of substitution

35. Members of the NTC are appointed in their personal capacity and on the basis of their own merit and will not be allowed to appoint a substitute or nominate another person to perform such functions.

36. Where a member represents a specific constituency, there is no immediate right for such constituency to remove, replace or substitute a member and such rights will lie with the NTC, its Chairperson and the SAICA Tax Department, as the case may be

General Term of office

37. The term of office for NTC members is three years.

38. NTC members, excluding co-opted members, may be reappointed for a maximum of two additional terms.

39. Once the maximum period of three consecutive terms has been served, a cooling off period of six years shall apply before such member qualifies to be appointed to the NTC again, and then the term limits shall apply anew.

40. Where a member resigns off the NTC before the expiry of any uncompleted term, a cooling off period of three years shall apply before such member qualifies to be reappointed to the NTC

again, and then the term limits shall apply anew.

41. The term of office of the Chairperson and deputy Chairperson shall be three years and he or she may be reappointed for one additional term.

42. The periods served as Chairperson or deputy Chairperson shall not be included in the limitation imposed of three terms served on the NTC as an NTC member.

43. Co-opted members may serve a maximum of one term or if multiple *ad hoc* period appointments are made of the same person, a period in aggregate equal to one term.

Interim rotation

44. At the discretion of the NTC, in order to avoid all or a material number of members of the NTC being rotated off simultaneously, some members may initially serve for a period shorter or longer than three years, but not longer than 12 months after the end of the general term of office.

Conflicts of interest

45. Any NTC Member shall upon becoming aware of any conflict of interest or any possible conflict of interest, arising before or during the term of appointment, immediately disclose such conflict or possible conflict of interest to the NTC Chairperson and the SAICA Tax Department in writing.

46. Such conflict of interest shall be tabled for discussion at the next NTC meeting, irrespective of whether it was resolved.

47. A conflict of interest will specifically include membership of or participation in the activities of any organisation, which in the opinion of the Chairperson or the SAICA Tax Department, will or has the possibility to negatively affect SAICA or the member's ability to impartially serve on the NTC to the benefit of SAICA.

48. Where the matter cannot be resolved by agreement during the NTC meeting, any NTC Member may table a motion to resolve the matter, including the termination of the membership of an NTC Member.

49. Such motion shall be carried by majority vote of all NTC members present at the NTC meeting.

Resignation and a change in representation group or constituency

50. Any member of the NTC who wishes to tender his or her resignation must do so in writing, to the Chairperson and the SAICA Tax Department. Reasons for his or her wishing to resign from the NTC must be set out in the letter of resignation.

51. Where a member represents a particular regional constituency or representational group, such member is required to inform the SAICA Tax Department and the Chairperson of any changes to such member's constituency or representation group.It is noted that, in principle, regional constituency and group representation should be maintained unless it will affect the functioning of the NTC.

52. Where it is deemed necessary by the Chairperson, in consultation with the SAICA Tax Department, the NTC shall on notification of such change, by a majority vote, determine if the relevant person should resign from the NTC or be allowed to serve a stated interim term which

shall not exceed the end of such person’s current three (3) year term.

Termination of appointment

53. The appointment of a NTC Member shall automatically terminate at the end of the last NTC meeting occurring in the term of the NTC Member, unless elected for an additional term or provision is made for an interim rotation.

54. The termination of the appointment of any ordinary NTC member, prior to the end of his or her term, except for conflicts of interest or ethical matters, may be proposed in writing at any time to the Chairperson by any other member of the NTC or the SAICA Tax Department.

55. Such notice should contain the reasons why the proposed termination has been made and the notice shall be put on the agenda for discussion and voting at the next NTC meeting.

56. The proposal shall be carried by a majority vote of members in attendance at the next NTC meeting.

57. Termination of the appointment of a member of the NTC prior to the end of his or her term shall be done by written notice by the Chairperson within 30 days of the vote at the NTC meeting.

58. In accordance with the SAICA NOMGOV requirements, NTC members who fail to attend at least 75% of the meetings in a calendar year or fail to meet the agreed performance requirements determined by the NTC, without reasonable cause, may be removed from the NTC.

59. The Chairperson will give the NTC member an appropriate opportunity to provide reasons why reasonable cause existed for his or her failure and such reasons shall be duly considered.

60. Should the Chairperson, after consultation with the deputy Chairperson and the SAICA Tax Department, conclude that the reasons provided were not reasonable cause, the member shall be informed by written notice of such termination.

61. Termination of the appointment of an NTC member for matters of conflicts of interest or ethical matters can be done by the Chairperson after consultation with the Deputy Chairperson and the SAICA Tax Department.

62. Notwithstanding the term of any Co-opted member, a Co-opted members’ appointment may be terminated at any time by the Chairperson in consultation with the SAICA Tax Department and NTC.

RESPONSIBILITIES OF THE NTC

The Chairperson and Deputy Chairperson

63. It is the responsibility of the Chairperson to determine the NTC member’s functions and responsibilities in accordance with the NTC’s mandate and objectives and ensure the effective functioning of the NTC.

64. The Chairperson shall also attend to NTC business between meetings, as assisted by the Deputy Chairperson, NTC members, subcommittee members and the SAICA Tax Department. The Chairperson, Deputy Chairperson and the SAICA Tax Department shall also work

together to ensure that all of the NTC's and its subcommittees' deliverables are undertaken timeously.

65. The Chairperson, with the assistance of the SAICA Tax Department, shall institute such measures as are necessary to ensure the effective functioning of the NTC and its subcommittees, including monitoring attendance and participation of NTC members, ensuring that input for final positions are properly collated, reviewed and engaged upon with stakeholders, timeously submitted and taking corrective measures as deemed necessary.

66. It is the responsibility of the Chairperson to report to the SAICA Board bi-annually on the material activities of the NTC.

67. If the Chairperson cannot fulfil his or her duties for a particular time period or for the remaining part of his or her term, the deputy Chairperson shall act in the Chairperson's stead until such time as the Chairperson can resume his or her duties or until a new Chairperson has been elected.

68. The Chairperson and Deputy Chairperson shall agree separate roles and responsibilities, based on the operational requirements of the NTC.

NTC Members

69. The NTC and any of its subcommittees are working committees and will require members to not only attend meetings, but ensure that they participate appropriately and assist to meet the objectives outside of meetings.

70. Members appointed to the NTC are expected to formally report to the NTC at every meeting concerning any new developments, problem areas or any important information, which the NTC should be made aware of. This does not deviate from the need to bring matters to the attention of the Chairperson and the SAICA Tax Department as and when matters arise.

71. If NTC members cannot attend, they are expected to notify the Chairperson and the SAICA Tax Department timeously.

72. The NTC's needs of its members are as follows:

    a. Respect of and commitment to fellow members, in supporting the reputation of the NTC, in terms of its ability to attract quality membership, and for its standing in the tax community in terms of tax knowledge, expertise and integrity;

    b. Proactive contribution during NTC meetings and in attending to NTC business between meetings, including:

        - Achievement of quality thresholds of contributions in terms of technical content, innovation, comprehension and timeliness (which is relevant to each members' area/s of expertise); and

        - Regular, active and constructive participation in meetings;

    c. Specific and general proactive feedback on issues and developments which are relevant to the NTC objectives;

    d. Absolute observance of confidentiality, where required;

    e. Promotion of the CA(SA) brand and profession including contributing articles to SAICA publications and other publications, and participation in media events, where required.;

f. Reporting back to the member's relevant constituencies, where appropriate; and

g. Providing guidance and direction to the SAICA Tax Department, where appropriate.

Stakeholder collaboration and engagement

73. Where any NTC member or the SAICA Tax Department proposes or it is required to collaborate or engage with stakeholders in achieving the objectives of the NTC, the Chairperson in consultation with the SAICA Tax Department shall determine:

    h. Whether such proposed collaboration falls within the mandate of the NTC;

    i. Whether it is in the interests of SAICA to collaborate with such stakeholder; and

    j. The terms and conditions of such collaboration to ensure that the interests of SAICA are protected and the values that SAICA subscribe to are upheld; and

    k. The feedback that would be required from the SAICA Tax Department or the relevant NTC members, as the case may be.

74. The Chairperson, in consultation with the deputy Chairperson, may nominate specific NTC members to execute such engagement, ensure that the terms and conditions are met and determine the support required from the SAICA Tax Department.

75. Where the SAICA Tax Department participates in or collaborates with any interest or project groups on behalf of SAICA, the SAICA Tax Department shall inform the NTC Chairperson of such engagement where such engagement will determine the final position on proposed changes in tax legislation, guides and interpretation.

76. The SAICA Tax Department shall submit to the NTC for review and approval all draft position documents of such interest or project groups, unless the NTC Chairperson directs otherwise.

ADMINISTRATION

Meetings

77. The NTC meets on a quarterly basis at the discretion of the Chairperson on such dates as are approved by the NTC.

78. On appropriate occasions, the Chairperson may invite non-members to attend and/or address the NTC at a meeting (e.g. SARS, specific task team member/s, etc.).

79. The Chairperson shall determine the manner of proceedings at meetings at his or her discretion, with support from the Deputy Chairperson and the SAICA Tax Department.

80. A quorum consists of at least 50% of the NTC members plus one member.

81. Where a quorum is not in attendance at any meeting, no binding decisions can be taken by the NTC, however decisions taken at such meeting can be ratified at the next meeting and implemented thereafter.

82. The Chairperson has the authority to decide when a vote will be required.

83. Should voting be required, each NTC member will have one vote.

84. Votes will be passed by a majority of members present in person, or electronically, at the discretion of the Chairperson.

Agenda, minutes and meeting documentation

85. Each meeting shall have an agenda and shall be minuted.

86. The final agenda, previous minutes and all other documents required for the meeting, shall be prepared by the SAICA Tax Department and approved by the Chairperson prior to the meeting.

87. The agenda, previous minutes and other documentation required for the meeting, shall be distributed to the NTC members two weeks prior to the approved date of the meeting by the SAICA Tax Department.

88. Subsequent to the meetings having been held, the draft minutes and action plan will be prepared and circulated to the Chairperson for approval and thereafter to the members of the NTC for action/comment by the SAICA Tax Department within four weeks from the meeting being held.

Conducting NTC business between meetings

89. The NTC may also conduct the business of the NTC between meetings by electronic or non-electronic correspondence.

Confidentiality

90. The NTC members recognise that they represent the interests of various constituencies, including competing constituencies and that the objectives of the NTC can only be achieved through participation in open and honest discussion.

91. To facilitate such open and honest discussion, all aspects of the work of the NTC and discussions during meetings of the NTC are deemed to be confidential ("**Confidential Information**"), however, unless any issue or topic is expressly stated to be strictly confidential during the NTC meeting in which such issue or topic arises, the NTC members shall be entitled to disclose any Confidential Information to those of its employees, employers and colleagues who require such information for purposes of carrying out their professional duties and to any regional tax subcommittee or specialist subcommittee, for purposes of supporting the NTC's objectives and mandate.

92. Notwithstanding the above, Confidential Information may be disclosed to persons who are on the NTC and/or the SAICA Tax Department.

93. Where the possession, use and/or processing of any Confidential Information may be subject to applicable laws, the NTC members undertake to take such measures as may be required by such applicable laws to protect the Confidential Information.

94. Each NTC member acknowledges that in the course of their membership of the NTC, each NTC member will come into possession of personal information of other NTC Members. Subject to the provisions of clause 92, each NTC member:

    a. Expressly agrees to the collection, collation, processing, further processing, disclosure, indefinite retention and/or use of his/her personal information as defined in the Protection of Personal Information Act 4 of 2013 ("Personal Information");

b. Acknowledges that his/her consent referred to above is given freely and voluntarily and that it is under no obligation to provide such consent;

c. Understands that his/her Personal Information is required in order to, *inter alia*, enable the other NTC members to fulfil their roles as such;

d. Acknowledges that he/she is entitled, at any time, to request information about his/her Personal Information collected by any other NTC member and may further request that his/her Personal Information be corrected, deleted or blocked by the relevant NTC member, in accordance with provisions of the Protection of Personal Information Act 4 of 2013;

e. Acknowledges that he/she may object to the processing and use of his/her Personal Information for marketing and market research purposes at any time;

f. Understands that where he/she suspects any interference with the protection of his/her Personal Information, he/she may submit a complaint to the Information Regulator as contemplated in the Protection of Personal Information Act 4 of 2013; and

g. Acknowledges that he/she is entitled to request the correction, destruction or deletion of his/her Personal Information that is inaccurate, irrelevant, excessive, out of date, incomplete, misleading or obtained unlawfully.

95. Where appropriate, Confidential Information may be disclosed by NTC members after approval of such disclosure has been provided by the Chairperson and the SAICA Tax Department.

96. All NTC members are obliged to report to the Chairperson and the SAICA Tax Department all breaches of confidentiality of which they become aware.

97. Breaches of confidentiality shall be dealt with in accordance with SAICA's Disciplinary processes as an ethical matter and a breach of the SAICA Code of Ethics.

Evaluation

98. This NTC shall at least on an annual basis review its own performance, that of any subcommittees and that of the SAICA Tax Department in the spirit of ongoing improvement and achieving maximum levels of effectiveness.

99. The SAICA Tax Department, shall in consultation the Chairperson and deputy Chairperson, compile the evaluations and shall distribute the results to the Chairperson and deputy Chairperson.

100. The Chairperson and deputy Chairperson shall engage the NTC and relevant subcommittees on the evaluation results and determine whether appropriate corrective measures, including termination of membership, should be implemented.

101. The results on the evaluation of the SAICA Tax Department shall be discussed by the

Chairperson and deputy Chairperson with the Senior Executive: Tax and well as proposal for improvement and any areas for serious corrective measures by the Department or any particular staff member.

Report from the NTC

102. Bi-annually, a written report shall be constituted by the Chairperson in consultation with the NTC members and shall be submitted by the Chairperson on behalf of the NTC to the SAICA ManCo and the SAICA Board.

103. Such report shall be tabled at the next NTC meeting for noting.

104. The report should at least reflect the major developments, matters of importance that may arise and challenges and achievements by the NTC and its subcommittees during the relevant year or any other information specifically requested by the SAICA Board.

105. Where any matter under consideration by the NTC or its subcommittees fundamentally affects the profession, the Chairperson of the NTC together with the SAICA Tax Department will ensure that such matter is referred to the SAICA Board for further recommendation.

SUBCOMMITTEES

Formation and dissolution of subcommittees

Formation of subcommittees

106. Any NTC member may propose that the NTC form a subcommittee.A subcommittee of subject matter specialists may be constituted where it is necessary to carry out the mandate of the NTC, to refer a specific matter or field of taxation to persons with specialist knowledge. The subcommittee can be created for a specified time period or an unspecified time period.

107. A Regional subcommittee shall be constituted where it is necessary to carry out the mandate of the NTC through an increase in the regional representation of members in a particular constituency and there is no current Regional subcommittee.
    a. The proposal shall be tabled at the NTC meeting and be carried by a majority of votes after the NTC has, in consultation with the SAICA Tax Department determined, the specific matter or field of taxation that will be covered if a specialist committee or the specific SAICA region that will be covered if a Regional subcommittee;
    b. The scope of the NTC mandate that will be sub-delegated;
    c. The extent of the need for such subcommittee and why the NTC or any current subcommittee cannot fulfil such mandate;
    d. The estimated additional cost for such subcommittee to operate effectively and the availability of resources to maintain such new subcommittee;
    e. The additional support required from the SAICA Tax Department or the relevant SAICA Regional Executive;
    f. Whether the subcommittee shall have a specified or unspecified term of operation; and
    g. The qualifying attributes required by the members of such subcommittee if no term is

specified or if the subcommittee has a fixed term and it is so required, the specific persons who should be appointed to such subcommittee.

108. The subcommittee shall be constituted and function under the direction and mandate of the NTC and these terms of reference of the NTC.

109. The objectives and mandate of the subcommittee shall be stated in the sub- delegation of authority (Annexure A), however a Regional subcommittee shall always be mandated to encourage and promote member participation in subcommittees, discussion groups, task teams and similar gatherings dealing with taxation matters.

110. The NTC Chairperson shall sub-delegate the authority of the NTC on behalf of the NTC and the subcommittee Chairperson shall accept the delegated authority on behalf of the subcommittee.

111. Where there needs to be a change in the mandate of the subcommittee, as determined by the NTC or the subcommittee, the proposal for the change or new mandate shall be tabled at the immediately succeeding NTC meeting.

112. A change in the mandate of the subcommittee shall be carried by a majority of votes at the NTC meeting where after the NTC Chairperson shall issue a new or updated sub-delegation of Authority to the subcommittee.

Dissolution of subcommittees

113. Any NTC member may propose the dissolution of an NTC subcommittee where such subcommittee no longer meets the objectives of the NTC, no longer meets the purpose for which it was formed, has not performed as required by the NTC or any similar reason.

114. Where a subcommittee was created for a specified time or project, such committee shall automatically dissolve after expiry of such stated time period or after completion of such project, unless the NTC resolves and directs otherwise.

115. A proposal to dissolve a subcommittee shall be tabled at the NTC meeting for deliberation, setting out the reasons for the termination of the subcommittee and why alternate interventions would not suffice.

116. Where it is a Regional subcommittee, both the SAICA Tax Department and the relevant SAICA Regional Executive in whose region the subcommittee resides must be consulted and they should provide a recommendation to the NTC as to the dissolution.

117. The decision to dissolve a subcommittee shall be carried by a majority of votes by the NTC after due consider of any recommendation by the SAICA Tax Department or the relevant SAICA Regional Executive.

118. The NTC Chairperson with the assistance of the SAICA Tax Department, shall communicate the decision as well as any transitional arrangements, including reporting requirements, in respect of the dissolution of the subcommittee to the Chairperson of the subcommittee.

Membership of and appointment to a subcommittee

119. Appointments of members to a subcommittee will be based on the same criteria as for

members of the NTC including the maximum number of members, however it will not be a requirement, excluding for Regional subcommittees, to:

a. Only include SAICA members;

b. Comply with the group representation requirements for appointments; and

c. Consider membership of previous SAICA structures and committees.

120. In respect of Regional subcommittees, only members in the specific constituency region, as declared by such member to SAICA, may be appointed.

121. Where a vacancy arises, the relevant subcommittee shall, with the support of the SAICA Tax Department, advertise the vacancies and the NTC or subcommittee may also approach appropriate candidates to apply for such vacancy.

122. In respect of Regional subcommittees, districts who have no representation on the subcommittee or where a vacancy exists, may nominate in writing a preferred candidate that has applied.

123. The subcommittee shall review applications and prepare a recommended shortlist by majority vote of preferred applicants, taking due consideration of district preferred candidates for Regional subcommittees, which shall be submitted to the NTC for consideration and approval.

124. The NTC shall approve the appointment of the successful applicant whose appointment shall commence from the immediately succeeding subcommittee meeting.

125. Where the NTC does not approve any of the applicants, the Chairperson of the NTC shall communicate the reasons for such decision to the subcommittee and the vacancy will be advertised again.

Nominees and right of substitution

126. Members of subcommittees are appointed in their personal capacity and merit and will not be allowed to appoint a substitute or nominate another person to perform such functions. Where a member represents a specific constituency, there is no immediate right for such constituency to remove, replace or substitute a member and such rights will lie with the NTC or the subcommittee or its Chairperson, as the case may be.

Appointing a Chairperson of each subcommittee

127. The subcommittee Chairperson shall be appointed in the same manner as the NTC Chairperson, by the members of the subcommittee.

128. The subcommittee may by majority agreement determine to elect a Deputy Chairperson for the subcommittee.

129. If a Deputy Chairperson is elected, the Chairperson and Deputy Chairperson shall agree separate roles and responsibilities, based on the operational requirements of the subcommittee.

130. If a Deputy Chairperson is elected and the Chairperson cannot fulfil his or her duties for a particular time period or for the remaining part of his or her term, the deputy Chairperson shall act in the Chairperson's stead until such time as the Chairperson can resume his or her duties or until a new Chairperson has been elected.

131. If a Deputy Chairperson is not elected, the subcommittee Chairperson shall nominate an alternate from members within the subcommittee, which alternate shall act in the subcommittee Chairperson's stead if the subcommittee Chairperson cannot fulfil his or her duties for a particular time period or for the remaining part of his or her term. The alternate shall act in the subcommittee Chairperson's stead until such time as the subcommittee Chairperson can resume his or her duties or until a new Chairperson has been elected.

General term of members and Chairperson of subcommittee

132. The general term of office for members and the Chairperson of the subcommittee shall be the same as for the NTC members and the NTC Chairperson.

133. Once the maximum period of three consecutive terms has been served, a cooling off period of six years shall apply before such member qualifies to be appointed to the same subcommittee again, and then the term limits shall apply anew.

134. Where a member resigns from the subcommittee before the expiry of any uncompleted term, a cooling off period of three years shall apply before such member qualifies to be reappointed to the subcommittee again, and then the term limits shall apply anew.

Conflicts of interest for subcommittee members

135. The process for dealing with conflicts of interest at subcommittees shall be the same as for the NTC but will be referred to the NTC, as follows:
    a. The Chairperson of the subcommittee shall notify the NTC of any such conflict of interest arising in respect of any subcommittee member; and
    b. The NTC shall evaluate and conclude on such conflict of interest and communicate its decision to the Chairperson of the subcommittee.

Resignation, change in constituency and termination of membership

136. The process for resignation and termination of subcommittee members shall be the same as for the NTC members.

137. Where a Regional subcommittee member changes his or her constituency, the same process as applicable to the NTC's members shall be applied by the Chairperson of such subcommittee.

138. It is the responsibility of the Chairperson of the subcommittee to determine its member's functions and responsibilities in accordance with the subcommittees' mandate and objectives, as sub-delegated to it by the NTC, and ensure the effective functioning of the subcommittee.

Responsibilities of the subcommittee

The Chairperson of the subcommittee

139. The Chairperson shall also attend to subcommittees business between meetings, as assisted by the subcommittee members and the SAICA Tax Department. The Chairperson and the SAICA Tax Department shall also work together to ensure that all of the subcommittee's and the SAICA Tax Department's deliverables are undertaken timeously.

140. The Chairperson, with the assistance of the SAICA Tax Department, shall institute such measures as are necessary to ensure the effective functioning of the subcommittee, including:
    a. Monitoring attendance and participation of subcommittee members;

b. Ensuring that input for final positions is properly collated, reviewed and engaged upon with stakeholders, and timeously submitted; and

c. Taking corrective measures, as deemed necessary.

141. In respect of Regional subcommittees, the SAICA Regional Executives shall also assist and support the effective functioning of the subcommittee.

142. The Chairperson of the subcommittee shall be accountable to the NTC for the sub-delegated authority and how it was effected and monitored by the subcommittee.

143. Where the Chairperson of the subcommittee is uncertain of the mandate of the subcommittee on a particular matter, a matter raised is outside its mandate but within the mandate of the NTC or the subcommittee requires the support of the NTC to execute any part of its mandate, the Chairperson of the subcommittee shall refer the matter in writing to the NTC for consideration and feedback at the immediately succeeding NTC meeting, unless the Chairperson of the NTC directs otherwise.

Subcommittee members

144. The subcommittees are 'working' committees and will require members to not only attend meetings, but ensure that they participate appropriately and assist in meeting the objectives as determined by the NTC outside of meetings, as contained in the sub-delegated authority.

145. Members appointed to the subcommittee are expected to formally report to the subcommittee at every meeting concerning any new developments, problem areas or any important information, which the subcommittee should be made aware of. This does not deviate from the need to bring matters to the attention of the Chairperson and the SAICA Tax Department, as and when matters arise.

146. If subcommittee members cannot attend a meeting, they are expected to notify the Chairperson and the SAICA Tax Department or SAICA Regional Executive, as would be appropriate. The NTC's needs of members are as follows:

a. Respect of and commitment to fellow members, in supporting the reputation of the subcommittee, in terms of its ability to attract quality membership, and for its standing in the tax community in terms of tax knowledge, expertise and integrity;

b. Proactive contribution during subcommittee meetings and in attending to subcommittee business between meetings, including:

- Achievement of quality thresholds of contributions in terms of technical content, innovation, comprehension and timeliness (which is relevant to each members' area/s of expertise); and

c. Regular, active and constructive participation in meetings; Specific and general proactive feedback on issues and developments which are relevant to the NTC objectives;

d. Absolute observance of confidentiality, where required;

e. Promotion of the CA(SA) brand and profession including contributing articles to SAICA publications and other publications, and participation in media events, where necessary;

f. Reporting back to the member's relevant constituencies, where appropriate; and

g. Providing guidance and direction to the SAICA Tax Department, where appropriate.

Stakeholder collaboration and engagement

147. Where any subcommittee member or the SAICA Tax Department proposes or it is required to collaborate or engage with stakeholders in achieving the objectives of the subcommittee, the Chairperson, in consultation with the SAICA Tax Department, shall determine:

   a. Whether such proposed collaboration falls within the mandate of the subcommittee;

   b. Whether it is in the interests of SAICA to collaborate with such stakeholder;

   c. The terms and conditions of such collaboration to ensure that the interests of SAICA are protected and the values that SAICA subscribes to are upheld; and

   d. The feedback that would be required from the SAICA Tax Department or the relevant subcommittee members, as the case may be.

148. The Chairperson may nominate specific subcommittee members to execute such collaboration, ensure that the terms and conditions are met and determine the support required from the SAICA Tax Department.

149. Where the SAICA Tax Department participates in or collaborates with any interest or project groups on behalf of SAICA, the SAICA Tax Department shall inform the subcommittee Chairperson of such engagement where such engagement falls within the objectives of the subcommittee.

Administration

Meetings

150. The subcommittee meets on a regular basis as determined by the Chairperson, and on such dates as are approved by the subcommittee.

151. On appropriate occasions, the Chairperson may invite non-members to attend and/or address the subcommittee at a meeting (e.g. SARS, specific task team member/s, etc.).

152. The Chairperson shall determine the manner of proceedings at meetings at his/her discretion, with support from the SAICA Tax Department.

153. A quorum consists of at least 50% of the subcommittee members plus one member.

154. Where a quorum is not achieved for any meeting, physically or by other means, no binding decisions can be taken by the subcommittee. However, decisions taken at such meeting can be ratified at the next meeting and implemented thereafter.

155. The Chairperson has the authority to agree on when a vote will be required.

156. Should voting be required, each member will have one vote.

157. Votes will be passed by a majority of members present in person, or electronically, at the discretion of the Chairperson.

Agenda, minutes and meeting documentation

158. Each meeting shall have an agenda but shall not be minuted. The subcommittee shall also maintain an action plan of matters that need to be actioned, indicating what was agreed to be actioned, who is accountable for the matter to be actioned, the time period for the action and any follow up actions in respect of such matter.

159. The final agenda, action plan list and all other documents required for the meeting, shall be prepared by the SAICA Tax Department or the SAICA Regional Executive and approved by the Chairperson prior to the meeting.

160. The agenda, action plan list and other documentation required for the meeting, shall be distributed to the members two weeks prior to the approved date of the meeting by the SAICA Tax Department or the SAICA Regional Executive.

161. Subsequent to the meetings having been held, the action plan list will be prepared and circulated to the Chairperson for approval and thereafter to the members of the subcommittee for action/comment by the SAICA Tax Department or the SAICA Regional Executive within two weeks from the meeting being held.

Conducting subcommittee business between meetings

162. The subcommittee may also conduct the business of the subcommittee between meetings by electronic or non-electronic correspondence.

Confidentiality of subcommittee meetings and information

163. The members recognise that they represent the interests of various constituencies, including competing external constituencies, and that the objectives of the subcommittee can only be achieved through participation in open and honest manner.To facilitate such open and honest discussion, all aspects of the work of the subcommittee and discussions during meetings are deemed to be confidential ("**Confidential Information**"). However, unless any issue or topic is expressly stated to be strictly confidential during the subcommittee meeting in which such issue or topic arises, the subcommittee members shall be entitled to disclose any Confidential Information to those of its employees, employers and colleagues who require such information for purposes of carrying out their professional duties and to any SAICA member constituencies, including SAICA districts, for purposes of supporting the NTC's objectives and mandate.

164. Notwithstanding the above, Confidential Information may be disclosed to persons who are on the NTC and/or the SAICA Tax Department.

165. Where the possession, use and/or processing of any Confidential Information may be subject to applicable laws, the subcommittee members undertake to take such measures, as may be required by such applicable laws to protect the Confidential Information.

166. Each subcommittee member acknowledges that in the course of their membership of the subcommittee, each member will come into possession of personal information of other Members, each subcommittee member:

a. Expressly agrees to the collection, collation, processing, further processing, disclosure, indefinite retention and/or use of his/her personal information as defined in the Protection of Personal Information Act 4 of 2013 ("Personal Information");

b. Acknowledges that his/her consent referred to above is given freely and voluntarily and that it is under no obligation to provide such consent;

c. Understands that his/her Personal Information is required in order to, *inter alia*, enable the other members to fulfil their roles as such;

d. Acknowledges that he/she is entitled, at any time, to request information about his/her Personal Information collected by any other NTC member and may further request that his/her Personal Information be corrected, deleted or blocked by the relevant NTC member, in accordance with provisions of the Protection of Personal Information Act 4 of 2013;

e. Acknowledges that he/she may object to the processing and use of his/her Personal Information for marketing and market research purposes at any time;

f. Understands that where he/she suspects any interference with the protection of his/her Personal Information, he/she may submit a complaint to the Information Regulator as contemplated in the Protection of Personal Information Act 4 of 2013; and

g. Acknowledges that he/she is entitled to request the correction, destruction or deletion of his/her Personal Information that is inaccurate, irrelevant, excessive, out of date, incomplete, misleading or obtained unlawfully.

167. Where appropriate, Confidential Information may be disclosed by members after approval of such disclosure has been provided by the Chairperson and the SAICA Tax Department.

168. All members are obliged to report to the Chairperson and the SAICA Tax Department all breaches of confidentiality as and when they become aware of them. The NTC such then be informed of such breach(es).

169. Breaches of confidentiality shall be dealt with in accordance with SAICA's Disciplinary processes as an ethical matter and a breach of the SAICA Code of Ethics.

170. Membership of a member of a subcommittee who is not a SAICA Member, may at the discretion of the NTC Chairperson after consultation with the SAICA Tax Department, be terminated, and if so required, a report of the matter shall be submitted to any other professional body which the person is a member of.

Evaluation of and by subcommittee

171. The subcommittee shall at least on an annual basis, or as directed by NTC, review its own performance and that of the SAICA Tax Department in the spirit of ongoing improvement and achieving maximum levels of effectiveness.

172. The SAICA Tax Department shall assist the Chairperson to compile the evaluations and shall distribute the results to the Chairperson and NTC.

173. The Chairperson shall engage the NTC and the SAICA Tax Department on the evaluation results and determine appropriate corrective measures to be implemented, including termination of membership of subcommittee members, where appropriate.

174. The results of the evaluation of the SAICA Tax Department shall be discussed by the Chairperson with the SAICA Senior Executive: Tax, as well as proposals for improvement and any areas for serious corrective measures by the SAICA Tax Department or any particular staff member.

Reporting to the NTC

175. Quarterly, or as the NTC Chairperson directs, a written report shall be constituted by the Chairperson in consultation with the subcommittee members and will be submitted by the NTC Chairperson on behalf of the subcommittee to the NTC.

176. Such report shall be tabled at the next NTC meeting for noting and discussion.

177. The report should at least reflect the major developments, matters of importance, challenges and achievements by the subcommittees during the relevant year.

Feedback from the NTC

178. The NTC Chairperson, with the assistance of the SAICA Tax Department, shall provide feedback to each subcommittee on a quarterly basis or as the NTC Chairperson may direct, feedback on a subcommittee's performance, in respect of matters escalated to NTC by the subcommittee and any other matter.

APPROVAL OF THE TERMS OF REFERENCE

This Terms of Reference was updated and approved by the NTC on **14 October 2024.**

DAVID WARNEKE: CHAIRPERSON	**TARRYN ATKINSON: DEPUTY CHAIRPERSON**
NATIONAL TAX COMMITTEE	**NATIONAL TAX COMMITTEE**

BOARD APPROVALS

SAICA SETCO

3.1.2. The Chairperson recommended a motion approving the National Tax Committee (NTC) Terms of Reference. The motion proposed by YF was seconded by BB. 3.1.3. **Resolution: The Committee considered and RECOMMEND to the SAICA Board for APPROVAL of the National Tax Committee (NTC) Terms of Reference.**	**S202503_3.1.3**

SAICA BOARD

1.1 **National Tax Committee (NTC) Terms of Reference (Board 14 May 2025 meeting)**	
The National Tax Committee (NTC) Terms of Reference memorandum was tabled and taken as read. SCM presented thereon and the following points were noted in discussion: 1.1.1 It recommended that the terms of reference for all prescribed committees be aligned. 1.1.2 MS confirmed that the date of approval would be updated once the Board has approved the terms of reference. *Action* 1.1.3 Review and ensure that the Chairperson and Deputy Chairperson roles and responsibilities, and sub delegation wording were clearly articulated in the terms of reference. The Board **APPROVED** the National Tax Committee Terms of Reference, subject to the abovementioned amendments.	

ANNEXURE A

SUB-DELEGATION OF NTC DELEGATED AUTHORITY TO [ ] SUBCOMMITTEE

SAICA THE SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS develop.influence.lead.	**THE SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS** **DELEGATION OF AUTHORITY FRAMEWORK**

Standard format for the Letter of Sub-Delegation of Authority

Person sub-delegating authority:
…………………………………………………………………..…………

Title: ………………………………...

Person sub-delegated to:
..………………………………………………………………………………….

Title: ………………………………...

Objective and Mandate delegated

Duration of delegation:

From (start date) .... To (end date) ………………………………………..

Or

The delegated authority such continue until such time as it withdrawn by the delegator.

Specific limitations to delegated authority:
……………………………………………………………………………………………………

………

………

……….

………

Signature of Delegator: ………………………………

I warrant, by my signature hereto, that I accept this delegation of authority in accordance with the general principles of sub-delegation in section 2.4 of the Delegation of Authority Framework dated 6 December 2024, and subject to the limitations set out above (if any). I further confirm that I am aware that exceeding any limits of the authority delegated to me or any transgression of any provision of the Delegation of Authority Framework is an offence punishable in terms of the SAICA disciplinary code.

Acceptance by the
Delegatee: …………………………………………

Version updated as 22 September 2025.

Ref: #777141

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Connect with us

8 Anslow Lane, Bryanston, Sandton, Johannesburg, 2191

Private Bag X32, Northlands, 2116 Central Region

T: +27 (0) 86 107 2422 SAICA International T: +44 (0) 7397 611 113

CA(SA) AGA(SA) AT(SA)