TAXATION Knowledge list Based on CA2025 Competency Framework

Cut-off date:

The cut-off date for taxation legislation examinable in the Initial Test of Competence (ITC) for 2025 is as follows:

Amendments promulgated by 31 January 2024* and which are effective for the 2024 year of assessment. In other words, all amendments effective for years of assessment 2025 or later are not examinable. Therefore, the 2025 ITC will assess individuals with a 2024 year of assessment and non-natural persons with a December 2024 year of assessment (or earlier). If a withholding tax rate is changed in the Budget Speech in February 2024, the new rate will be provided in the ITC.

* SAICA reserves the right to change this to a later date should the relevant legislation not be promulgated before this date

Monetary changes will be provided in the information or required if applicable.

Regulations and binding general rulings

Regulations and binding general rulings included in the SAICA Student Handbook are examinable.

Interpretation Notes

Interpretation Notes will not be included in the SAICA Student Handbook, but to the extent that an Interpretation Note creates a practice generally prevailing (refer to section 5 of the Tax Administration Act), the relevant extract will be provided in the exam.

TAXATION Knowledge list

Based on CA2025 Competency Framework

	INCLUDED	
	The decision to keep a provision for assessment in the ITC is based on whether the following is true	
	for an entry level CA: Practical, prevalent and relevant	
	i ractical, prevalent and relevant	
	EXCLUDED	
	The decision to scope out (for exam purposes) a provision for assessment in the ITC is based on the	
	following:	
	1. Specialised in nature	
	A provision (or part thereof) is excluded if	
	its nature is considered specialised (as specified in the broad area exclusions).	
	in relation to entities, situations, events, or transactions if the size or degree of complexity is not likely to be encountered by an entry level CA(SA).	
	likely to be encountered by an entry level CA(OA).	
_	2. Not prevalent	
	A provision (or part thereof) is excluded if it is not considered to be prevalent. Prevalence is guided by	
	factors such as:	
	o frequency or how often it occurs in practice; and	
	o whether it is relevant in practice.	
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	3. Duplication of principle	
	A provision (or part thereof) has also been excluded where the application or principles have already been addressed in another section that has already been included.	
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	4. Cognitive overload	
	Certain industries and content are specifically excluded as the volume of knowledge is too great	
	and/or complex to be covered in the academic programme OR such body of knowledge can be	
	obtained when CAs(SA), as lifelong learners (an objective of the programme) use their life-long	
	learning skills to continue to acquire new knowledge as and when it is required for their specific role,	
	either in the training programme or post-qualification.	
	BROAD AREAS EXCLUSIONS: Specialised in nature	
	Any provision or reference to a listed broad area exclusion is thus excluded (some examples	
	are provided, but are not exhaustive).	
	Advance Pricing Agreements	New ss76A to 76P
	Association not for gain (VAT)	
	Associations as taxpayers	
	Banking industry: Banks as taxpayers (e.g. also s22(1)(b) and s24JB)	
	Bargaining council	
_	Body Corporates (Sectional Title) Collateral arrangements	
	Collective Investment Schemes as taxpayers (including hedge funds)	
	Communications Licence Conversions	
	Controlled foreign companies (CFC) other than identifying whether a company is a CFC as defined	Definition added
	Co-operatives as taxpayers	
	Custom Controlled Areas (VAT) Designated entities (VAT)	
	Dividend Stripping (s22B and par 19 & 43A of the Eighth Schedule)	
	Domestic treasury management companies	
	Donor Funded Projects (VAT)	
	Farming: Pastoral, Agricultural or other farming operations (thus also s 5(10))	
	Films	
	Foreign Investment Entity Finds (Panelon Provident/DAF/Baneft/sta), as towns or a	
	Funds (Pension/Provident/RAF/Benefit/etc.) as taxpayers Gambling Providers as taxpayers	
	Government (local and foreign) and governmental institutions/bodies/organisations (e.g. also water	
	Services provider)	
	Grants and subsidies from governmental institutions/bodies/organisations	
	Headquarter Companies	
	Hedging instruments consisting of futures and options	FCOC's now excluded (to bring in
		line with C4.2 in competency
	Hotel Keepers	framework)
	Independent Power Producer Procurement Programme	
	Industrial Policy Projects	
	Insolvent Estates of a natural person	
	Insurers as taxpayers (both short-term and long-term insurers)	
	Land Reform Programmes	
	Micro Businesses (Turnover tax)	
	Mining (including rehabilitation companies and trusts; thus also s5(9)) Municipalities and Municipal Entities as taxpayers	
	National Key Points	
	Oil and Gas Companies	
	Operation of Cable and Wireless Businesses	
	Partnerships (local and foreign), including Public Private Partnerships and definition of qualifying	
	investor	
	Political parties as taxpayers Public Benefit Organisations (PBOs) as taxpayers	
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Railways and rolling stock	
Recreational Clubs as taxpayers	
REITs as taxpayers (including linked unit definition)	
Security Lending Arrangements (e.g. also identical security de	efinition and s22(4A) & (4B))
Share Block Companies	
Share buy-back and rights issues in a group context (to align	with the exclusion for financial Now excluded
reporting)	

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3 Exercise of powers and performance of duties No 3(4) Decisions subject to objection and appeal Yes
3(4) Decisions subject to objection and appeal Yes
4 Exercise of powers and performance of duties by Minister No
CHAPTER II: THE TAXES
PART I: NORMAL TAX
5 Levy of normal tax and rates thereof Yes
6 Normal fax rebates Yes
6A Medical scheme fees tax credit Yes
6B Additional medical expenses tax credit Yes
6C Solar energy tax credit Yes
roo polar chergy tax orduit Yes
6quat Rebate or deduction in respect of foreign taxes on income Yes
6quat Rebate or deduction in respect of foreign taxes on income Yes 6quat(1C) & (1D) SA source income subject to foreign tax No
6quat Rebate or deduction in respect of foreign taxes on income Yes 6quat(1C) & (1D) SA source income subject to foreign tax No 6quin Rebate in respect of foreign taxes on income from source within Republic No
6quat Rebate or deduction in respect of foreign taxes on income Yes 6quat(1C) & (1D) SA source income subject to foreign tax No 6quin Rebate in respect of foreign taxes on income from source within Republic No 7 When income is deemed to have accrued/to have been received Yes
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6quat Rebate or deduction in respect of foreign taxes on income Yes 6quat(1C) & (1D) SA source income subject to foreign tax No 6quin Rebate in respect of foreign taxes on income from source within Republic No 7 When income is deemed to have accrued/to have been received Yes 7 Low-interest loans to trust (i.e. only donations and interest-free loans are scoped in) No

7(7)	Ceding of income	No
7(8)	SA source income to non-resident beneficiaries (i.e. only foreign source income is scoped in)	No
7(11)	Minimum individual reserve	No
7A	Date of receipt or accrual of antedated salaries or pensions and of certain retirement gratuities	No

7B	Timing of accrual and incurral of variable remuneration	Yes
7C	Loan, advance or credit granted to trust by connected person (cross-reference to preference share	Yes
	definition in s8EA is basic and included in scope)	
7C(5)(b)	Vested interest	No
7D	Calculation of amount of interest	Yes
7E	Time of accrual of interest payable by SARS	Yes
7F	Deduction of interest repaid to SARS	Yes
8	Certain amounts to be included in income or taxable income	Yes
8(1)(a)(i)(cc), 8(1)(a)(iv) & (d) to (g)	Public officers and government employees	No
8(4)(b)	Actuarial surplus	No
8(4)(f)	Obsolete roll-over provision	No
8(4)(1)	Transfer of financial arrangement	No
8(4A)	No recoupment on deemed allowance	No
8A	Gains made by directors of companies or by employees in respect of rights to acquire marketable	No
5,1	securities	710
0.0		M
8B	Taxation of amounts from broad-based employee share plan	No
8C	Taxation of directors and employees on vesting of equity instruments	Yes
8C(1)(b)(ii)	Linked with excluded s8B	No
8C(1A)	Special distribution rule	No
8C(2)(a)(i)(aa), 2(b)(i)(aa), (5), (6) &	Anti-avoidance relating to non arm's length connected person transfers	No
	Anti-avoluance relating to non arms length connected person transfers	140
par (c) and proviso's to definition of		
"consideration" in 8C(7)		
8C(4)	Swaps	No
8E	Dividends derived from certain shares and equity instruments deemed to be income in relation to the	No (duplication of s8F principles)
02		TVO (duplication of sor principles)
	recipients thereof	
8EA	Dividends on third-party backed shares deemed to be income in relation to recipients thereof	No
	<u> </u>	
8F	Interest on hybrid debt instruments deemed to be dividends in specie	Yes
8F	Third-party backed instruments	No
8FA	Hybrid interest deemed to be dividends in specie	No
8G	Determination of contributed tax capital in respect of shares issued to a group company	No
9	Source of income	Yes
9(1), 9(2)(c), (d), (e), (f) & 4(c)	Royalties and know-how payments	No (duplication of interest
3(1), 3(2)(c), (d), (e), (i) & 4(c)	Noyalles and know-now payments	
		principles)
9(1)(g) & (h)	Public officers and government employees	No
9(1)(I) & 9(4)(e)	Foreign exchange difference	No
9A	Blocked foreign funds	No
9C	Circumstances in which certain amounts received or accrued from disposal of shares are deemed to	
90		Yes
	be of a capital nature	
9C(2A)	Linked with excluded s12J	No
9C(3),	Anti-avoidance relating to connected persons and shares linked to immovable property	No
	Controlled Foreign Company definition	
9D(1)		Level 1
	(ONLY to identify whether a company is a CFC in order to refer to a tax specialist for the tax	
	implications)	
9H	Change of residence	Yes
9H	All provisions relating to s8A and s8B	No
9HA	Disposal by deceased person	Yes
9HB	Transfer of assets between spouses	Yes
9J	Interest of non-resident persons in immovable property	Yes
9K	Listing of security on exchange outside Republic	No
10	Exemptions	Yes
10(1)(c)	President and Foreign diplomats related	No
10(1)(gE)	Amount awarded by beneficiary fund	No
10(1)(gH)	Certain insurance pay-outs (similar to s10(1)(gl))	No (duplication of s10(1)(mB)
1 - (1)(9 - 1)		principles)
10(1)(gJ)	Payments from cortain funds to member of horseining accurail	
	Payments from certain funds to member of bargaining council	No
10(1)(hA)	Linked to excluded s23K	No
10(1)(iB)	Linked to detail in excluded s25BA	No
10(1)(k)(i) proviso (dd) - (kk)	Anti-avoidance relating to dividend schemes	No
10(1)(I) & (IA)	Royalties, Foreign entertainers and sportsperson	No (duplication of WHT
· *(')(') ~ (" ')	. te, and e, . e e e e e e e e e e e e e e e e e	
10(1)(-0) 0 (=		principles)
10(1)(nC) & (nE)	Linked to excluded s8A and s8B	No
10(1)(nE)	Stop-loss provision for share incentive scheme	No
10(1)(o)(i) & (o)(iA)	Crew members	No (duplication of s10(1)(o)(ii)
('/(-)(') = (-)(")	1	
40/41/a1/81 Part 1 - P 40/31/ 1 / 1	Dublic officers and recommends and	principles)
10(1)(o)(ii) Proviso B, 10(1)(p), (r)	Public officers and government employees	No
10(1)(y)	Government grants	No
10(5)	Disqualification from managing collective interests	No
10A	Exemption of capital element of purchased annuities (capital element will be given)	Yes
10A(3) - (11)	Actuarial computations	No
	, , , , , , , , , , , , , , , , , , ,	
10B	Exemption of foreign dividends and dividends paid or declared by headquarter companies	Yes
10B(6) & (6A)	Anti-avoidance provision relating to share schemes	No
10(6A)	Dividends applied against deductible payments	No
10C	Exemption of non-deductible element of qualifying annuities	Yes
11	General deductions allowed in determination of taxable income	Yes
11(h)	Amount will be provided	Yes
11(j)	Question will state if IFRS 9 is applied or not and provide either the IFRS 9 loss allowance or days	Yes
"	that debt is in arrears.	
(6)(1) (11) 9 marriage (111) 9 (111)		Ma
(f)(v), (vi) & proviso (dd) & (ee)	Linked to excluded s12D	No
11(gA)	Obsolete provision (not effective from 2004)	No
11(gD)	Government business licences	No
11(hB)	Linked to Petroleum Resources Development Act	No
11(IA)		
	Linked to excluded s8B	No
11(w)	Life-insurance premiums paid by employers	No
11A	Deductions in respect of expenditure and losses incurred prior to commencement of trade	Yes
11A 11D	Deductions in respect of expenditure and losses incurred prior to commencement of trade Research and Development	Yes No

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Jax	Will be given No Adjournment No No No No No No No N	12H	Additional deduction in respect of learnership agreements	Yes
Jax	Will be given No Adjournment No No No No No No No N		(whether the agreement is a "registered learnership agreement", date of registration and NQF level	
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24 Credit agreements and debtors' allowance (gross profit method only) Yes 24A Transactions whereby fixed property is or company shares are exchanged for shares No 24BA Transactions where assets are acquired as consideration for shares issued Yes 24C Allowance in respect of future expenditure on contracts (The methods which must be used to make this determination will be given.) Yes 24I Gains or losses on foreign exchange transactions (For purposes of \$24I(10A), re-classifications may be ignored and full loan is assumed non-current) Yes	Credit agreements and debtors' allowance (gross profit method only) Yes Transactions whereby fixed property is or company shares are exchanged for shares No BA Transactions where assets are acquired as consideration for shares issued Yes C Allowance in respect of future expenditure on contracts (The methods which must be used to make this determination will be given.) I Gains or losses on foreign exchange transactions (For purposes of s24I(10A), re-classifications may be ignored and full loan is assumed non-current) J Incurral and accrual of interest Yes U(1) 'adjusted gain/loss on transfer or redemption of an instrument', 'alternative method', 'date of redemption', 'interest' (par (b) & (c)), 'interest rate agreement', 'lending arrangement', 'redemption', 'redemption', 'repurchase agreement', 'resale agreement', 'short selling', transfer price', 'yield'			
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24BA Transactions where assets are acquired as consideration for shares issued Yes Allowance in respect of future expenditure on contracts (The methods which must be used to make this determination will be given.) Gains or losses on foreign exchange transactions (For purposes of \$24I(10A), re-classifications may be ignored and full loan is assumed non-current)	Transactions where assets are acquired as consideration for shares issued C Allowance in respect of future expenditure on contracts (The methods which must be used to make this determination will be given.) Gains or losses on foreign exchange transactions (For purposes of s24I(10A), re-classifications may be ignored and full loan is assumed non-current) J Incurral and accrual of interest J(1) 'adjusted gain/loss on transfer or redemption of an instrument', 'alternative method', 'date of redemption', 'interest' (par (b) & (c)), 'interest rate agreement', 'lending arrangement', 'redemption', 'redemption payment', 'repurchase agreement', 'resale agreement', 'short selling', transfer price', 'yield'			
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	J Incurral and accrual of interest Ves U(1) 'adjusted gain/loss on transfer or redemption of an instrument', 'alternative method', 'date of redemption', 'interest' (par (b) & (c)), 'interest rate agreement', 'lending arrangement', 'redemption', 'redemption payment', 'repurchase agreement', 'resale agreement', 'short selling', transfer price', 'yield'	- ··		100
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	redemption', 'interest' (par (b) & (c)), 'interest rate agreement', 'lending arrangement', 'redemption', 'redemption payment', 'repurchase agreement', 'resale agreement', 'short selling', transfer price', 'yield			
	'redemption payment', 'repurchase agreement', 'resale agreement', 'short selling', transfer price', 'yield	470(1 <i>)</i>		TVU
	to most with down down			
to maturity' provisos. 24J(3A), (4), (4A), Transfer or disposal of instruments No				A/-

		.,
24J(6)	Instruments issued on or before 15 March 1995	No
24J(7)	More than one issuer/holder	No
24J(8)	Both issuer and holder of instrument	No
24J(9) & (9A)	Linked to excluded s24K and 24L	No
24J(12)	Demand instruments	No
24K	Incurral and accrual of amounts i.r.o. interest rate agreements	No
24L	Incurral and accrual of amounts i.r.o. of option contracts	No
24M	Incurral and accrual of amounts in respect of assets acquired or disposed of for unquantified amount	Yes
24101	incurral and accidation amounts in respect of assets acquired of disposed of for uniqualitied amount	163
24N	Incurral and accrual of amounts in respect of disposal or acquisition of equity shares	No
240	Incurral and accrual in terms of certain debts deemed to be in production of income	Yes
	Linked to excluded s46 and s47	
240(5)		No
25	Taxation of deceased estates	Yes
25A	Determination of taxable incomes of permanently separated spouses	Yes
25B	Taxation of trusts and beneficiaries of trusts	Yes
25D		
	Determination of taxable income in foreign currency	Yes
25D(2A)	Hyperinflation	No
25E	Determination of contributed tax capital in foreign currency	No
26A	Inclusion of taxable capital gain in taxable income	Yes
31	Taxable income in respect of international transactions to be based on arm's length principle. Arm's	Yes
	length terms and conditions will be given along with whether entities are "associated enterprises"	165
31(3) proviso	Obsolete transitional rule	No
31(4)(b)	Linked with excluded intellectual property rules	No
31(7)	Equity loan (quasi equity) exemption	No
33	Assessment of owners or charterers of ships or aircraft who are not residents of the Republic	No
35A	Withholding of amounts from payments to non-resident sellers of immovable property	Yes
35A(8) - (13)	Administrative provisions	No
37B	Deductions i.r.o. environmental expenditure	No
37C	Deductions i.r.o. environmental conservation and maintenance	No
37D	Allowance i.r.o. land conservation i.r.o. nature reserves or national parks	No
37F	Determination of taxable income derived by persons previously assessable under certain other laws	No
270		N/a
37G	Determination of taxable income derived from small business undertakings	No
	PART II: Special Provisions Relating to Companies	
38	Classification of companies	No
39	Redetermination of company's status	
		No
40A & 40B	Conversions to a company	No
40C	Issue of shares or granting of options/rights for no consideration	Yes
40CA	Acquisition of assets in exchange for shares or debt issued	Yes
40CA	Acquisition of assets in exchange for shares of debt issued	165
	PART III: Special rules relating to asset-for-share transactions, substitutive share-for-share transactions, amalgamation transactions, intra-group transactions, unbundling transactions and liquidation distributions	
41	General	Yes
41(4)	Deemed steps to liquidate, wind up or deregister,	No
42	Asset-for-share transactions	Yes
42(1)	"asset-for-share transaction" par (a) proviso (CIS), par (b) (foreign re-organisations); "qualifying	No
	interest" par (b) & (e)	
42(2)	42(2)(a)(i)(bb) (foreign re-organisations); Proviso to 42(2)(b) (anti-avoidance)	No
42(3A) proviso	Anti-avoidance	No
42(5) – (8)	Anti-avoidance aspects	No
43	Substitutive share-for-share transactions	No (duplication of other corporate reorganisation principles)
44	Amalgamation transactions	No (duplication of other corporate reorganisation principles)
45	Intro group transactions	Vac
45	Intra-group transactions	Yes
45(1)	"intra-group transaction" par (b) (foreign re-organisations)	No
45(3A) – (5)	Anti-avoidance aspects	No
45(6)(d)	Linked to excluded s46	No
46	Unbundling transactions	No (duplication of other corporate reorganisation principles)
46A	Unbundling transactions Limitations of expenditure incurred in respect of shares held in an unbundling company	No (duplication of other corporate reorganisation principles) No
46	Unbundling transactions	No (duplication of other corporate reorganisation principles)
46A	Unbundling transactions Limitations of expenditure incurred in respect of shares held in an unbundling company Transactions relating to liquidation, winding-up & deregistration PART IIIA	No (duplication of other corporate reorganisation principles) No No (duplication of other corporate reorganisation principles) No (duplication of WHT
46A 47 47A – 47K	Unbundling transactions Limitations of expenditure incurred in respect of shares held in an unbundling company Transactions relating to liquidation, winding-up & deregistration	No (duplication of other corporate reorganisation principles) No No (duplication of other corporate reorganisation principles) No (duplication of WHT principles)
46A 47	Unbundling transactions Limitations of expenditure incurred in respect of shares held in an unbundling company Transactions relating to liquidation, winding-up & deregistration PART IIIA	No (duplication of other corporate reorganisation principles) No No (duplication of other corporate reorganisation principles) No (duplication of WHT
46A 47 47A – 47K	Unbundling transactions Limitations of expenditure incurred in respect of shares held in an unbundling company Transactions relating to liquidation, winding-up & deregistration PART IIIA Taxation of foreign entertainers and sportspersons PART IV	No (duplication of other corporate reorganisation principles) No No (duplication of other corporate reorganisation principles) No (duplication of WHT principles)
46A 47 47A – 47K 48 – 48C	Unbundling transactions Limitations of expenditure incurred in respect of shares held in an unbundling company Transactions relating to liquidation, winding-up & deregistration PART IIIA Taxation of foreign entertainers and sportspersons PART IV Turnover tax payable by micro businesses	No (duplication of other corporate reorganisation principles) No No (duplication of other corporate reorganisation principles) No (duplication of WHT principles) No No (duplication of WHT
46 46A 47 47A – 47K 48 – 48C 49A – 49H	Unbundling transactions Limitations of expenditure incurred in respect of shares held in an unbundling company Transactions relating to liquidation, winding-up & deregistration PART IIIA Taxation of foreign entertainers and sportspersons PART IV Turnover tax payable by micro businesses PART IVA Withholding tax on royalties	No (duplication of other corporate reorganisation principles) No No (duplication of other corporate reorganisation principles) No (duplication of WHT principles) No No (duplication of WHT principles)
46A 47 47A – 47K 48 – 48C	Unbundling transactions Limitations of expenditure incurred in respect of shares held in an unbundling company Transactions relating to liquidation, winding-up & deregistration PART IIIA Taxation of foreign entertainers and sportspersons PART IV Turnover tax payable by micro businesses PART IVA Withholding tax on royalties PART IVB	No (duplication of other corporate reorganisation principles) No No (duplication of other corporate reorganisation principles) No (duplication of WHT principles) No No (duplication of WHT
46 46A 47 47A – 47K 48 – 48C 49A – 49H 50A – 50H	Unbundling transactions Limitations of expenditure incurred in respect of shares held in an unbundling company Transactions relating to liquidation, winding-up & deregistration PART IIIA Taxation of foreign entertainers and sportspersons PART IV Turnover tax payable by micro businesses PART IVA Withholding tax on royalties PART IVB Withholding tax on interest	No (duplication of other corporate reorganisation principles) No No (duplication of other corporate reorganisation principles) No (duplication of WHT principles) No No (duplication of WHT principles) No Yes
46 46A 47 47A – 47K 48 – 48C 49A – 49H 50A – 50H S50D(1)(b), (c) & (d)	Unbundling transactions Limitations of expenditure incurred in respect of shares held in an unbundling company Transactions relating to liquidation, winding-up & deregistration PART IIIA Taxation of foreign entertainers and sportspersons PART IV Turnover tax payable by micro businesses PART IVA Withholding tax on royalties PART IVB Withholding tax on interest Special entities and anti-avoidance	No (duplication of other corporate reorganisation principles) No No (duplication of other corporate reorganisation principles) No (duplication of WHT principles) No No (duplication of WHT principles) Yes No
46 46A 47 47A – 47K 48 – 48C 49A – 49H 50A – 50H	Unbundling transactions Limitations of expenditure incurred in respect of shares held in an unbundling company Transactions relating to liquidation, winding-up & deregistration PART IIIA Taxation of foreign entertainers and sportspersons PART IV Turnover tax payable by micro businesses PART IVA Withholding tax on royalties PART IVB Withholding tax on interest	No (duplication of other corporate reorganisation principles) No No (duplication of other corporate reorganisation principles) No (duplication of WHT principles) No No (duplication of WHT principles) Yes
46 46A 47 47A – 47K 48 – 48C 49A – 49H 50A – 50H S50D(1)(b), (c) & (d)	Unbundling transactions Limitations of expenditure incurred in respect of shares held in an unbundling company Transactions relating to liquidation, winding-up & deregistration PART IIIA Taxation of foreign entertainers and sportspersons PART IV Turnover tax payable by micro businesses PART IVA Withholding tax on royalties PART IVB Withholding tax on interest Special entities and anti-avoidance	No (duplication of other corporate reorganisation principles) No No (duplication of other corporate reorganisation principles) No (duplication of WHT principles) No No (duplication of WHT principles) Yes No

	PART V	Level 1 (in competency
	Donations Tax	framework)
54	Levy of donations tax	Level 1
55	Definitions for purposes of this Part	Level 1
<u>56</u> 57	Exemptions Disposals by companies under donations at the instance of any person	Level 1 Level 1
57A	Donations by spouse married in community of property	Level 1
57B	Disposal of the right to receive an asset which would otherwise have been acquired in consequence	Level 1
	of services rendered or to be rendered	
58(1)	Property disposed of under certain transactions deemed to have been disposed of under a donation	Level 1
58(2)	Anti-avoidance linked with s8C	Level 1
59	Persons liable for the tax	Level 1
60	Payment and assessment of the tax	Level 1
61	Extension of scope of certain provisions of Act for purposes of donations tax	Level 1
62	Value of property disposed of under donations	Level 1
64	Rate of donations tax	Level 1
	PART VIII Dividends Tax	
64D	Definitions (It will be stated that an entity is a 'regulated intermediary')	Yes
64E	Levy of tax	Yes
64EA	Liability for tax	Yes
64EB	Deemed beneficial owners of dividends	No
64F	Exemptions from tax i.r.o. dividends other than dividends comprising distributions of assets in specie	Yes
64F(2)	Transitional rule	No
64FA	Exemption from and reduction of tax i.r.o. dividends in specie	Yes
64FA(1)(c)	Obsolete transitional rule	No
64G	Withholding of dividend tax by co. declaring and paying dividends	Yes
64H	Withholding of tax by regulated intermediaries	Yes
64K	Payment and recovery of tax	Yes
64L	Refund of tax i.r.o. dividends declared and paid by companies	No
64LA	Refund of tax in respect of dividends in specie	No
64M	Refund of tax i.r.o. dividends paid by regulated intermediaries	No Year
64N	Rebate in respect of foreign taxes on dividends	Yes
	CHAPTER III GENERAL PROVISIONS	
	Part I Returns	
66	Notice by Commissioner requiring returns for assessment of normal tax under this Act	No
<u>66</u> 67	Registration as taxpayer	Yes
68	Income and capital gain of married persons and minor children	No (duplication of s7(10)
	Theome and capital gain of maried persons and minor climaters	principles)
	Part IIA	
80A	Part IIA Impermissible tax avoidance arrangements	Yes
		Yes No
80A(a)(ii) & 80A(c)(ii) 80B	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance	
	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act	No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties,	No Yes
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties	No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest	No Yes No Yes
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement	No Yes No Yes Yes
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals	No Yes No Yes Yes Yes Yes No Yes
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope)	No Yes No Yes Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals	No Yes No Yes Yes Yes Yes No Yes
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax	No Yes No Yes Yes Yes No Yes No Yes
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous	No Yes No Yes Yes Yes No No Yes
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off	No Yes No Yes Yes Yes No No Yes No No No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing	No Yes No Yes Yes Yes No No Yes
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income	No Yes No Yes No Yes Yes No Yes No Yes
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions	No Yes No Yes Yes Yes No No Yes No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision	No Yes No Yes Yes Yes No No Yes No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions	No Yes No Yes Yes Yes No No Yes No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations	No Yes No Yes No Yes Yes No No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations Prevention of or relief from double taxation	No Yes No Yes No Yes Yes No No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations Prevention of or relief from double taxation Treaties included: Mauritius and the UK will be printed in the SAICA Student Handbook. The interrelationship between domestic legislation and the following articles are included: - Resident (article 4)	No Yes No Yes No Yes Yes No No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations Prevention of or relief from double taxation Treaties included: Mauritius and the UK will be printed in the SAICA Student Handbook. The interrelationship between domestic legislation and the following articles are included: Resident (article 4) Immovable property (rental and CGT) (articles 6 and 13)	No Yes No Yes No Yes Yes No No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part V: Payment and Recovery of Tax Part V: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations Prevention of or relief from double taxation Treaties included: Mauritius and the UK will be printed in the SAICA Student Handbook. The interrelationship between domestic legislation and the following articles are included: - Resident (article 4) - Immovable property (rental and CGT) (articles 6 and 13) - Business Profits (article 7(1)). Do not assume that a person carries on business	No Yes No Yes No Yes Yes No No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations Prevention of or relief from double taxation Treaties included: Mauritius and the UK will be printed in the SAICA Student Handbook. The interrelationship between domestic legislation and the following articles are included: - Resident (article 4) - Immovable property (rental and CGT) (articles 6 and 13) - Business Profits (article 7(1)). Do not assume that a person carries on business through a "Permanent Establishment". It will be specifically stated if applicable.	No Yes No Yes No Yes Yes No No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations Prevention of or relief from double taxation Treaties included: Mauritius and the UK will be printed in the SAICA Student Handbook. The interrelationship between domestic legislation and the following articles are included: - Resident (article 4) - Immovable property (rental and CGT) (articles 6 and 13) - Business Profits (article 7(1)). Do not assume that a person carries on business through a "Permanent Establishment". It will be specifically stated if applicable Dividends (article 10)	No Yes No Yes No Yes Yes No No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations Prevention of or relief from double taxation Treaties included: Mauritius and the UK will be printed in the SAICA Student Handbook. The interrelationship between domestic legislation and the following articles are included: Resident (article 4) Immovable property (rental and CGT) (articles 6 and 13) Business Profits (article 7(1)). Do not assume that a person carries on business through a "Permanent Establishment". It will be specifically stated if applicable. Dividends (article 11) Interest (article 11)	No Yes No Yes No Yes Yes No No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations Prevention of or relief from double taxation Treaties included: Mauritius and the UK will be printed in the SAICA Student Handbook. The interrelationship between domestic legislation and the following articles are included: Resident (article 4) Immovable property (rental and CGT) (articles 6 and 13) Business Profits (article 7(1)). Do not assume that a person carries on business through a "Permanent Establishment". It will be specifically stated if applicable. Dividends (article 10) Interest (article 11) Employment (article 14)	No Yes No Yes No Yes Yes No No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part V: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations Prevention of or relief from double taxation Treaties included: Mauritius and the UK will be printed in the SAICA Student Handbook. The interrelationship between domestic legislation and the following articles are included: Resident (article 4) Immovable property (rental and CGT) (articles 6 and 13) Business Profits (article 7(1)). Do not assume that a person carries on business through a "Permanent Establishment". It will be specifically stated if applicable. Dividends (article 10) Interest (article 11) Employment (article 14) Pensions (article 17)	No Yes No Yes No Yes Yes No No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations Prevention of or relief from double taxation Treaties included: Mauritius and the UK will be printed in the SAICA Student Handbook. The interrelationship between domestic legislation and the following articles are included: Resident (article 4) Immovable property (rental and CGT) (articles 6 and 13) Business Profits (article 7(1)). Do not assume that a person carries on business through a "Permanent Establishment". It will be specifically stated if applicable. Dividends (article 10) Interest (article 11) Employment (article 14) Pensions (article 17) Elimination of double tax (article 21 (UK DTA) and article 22 (Mauritius DTA))	No Yes No Yes Yes Yes No No Yes No No No No No Yes
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations Prevention of or relief from double taxation Treaties included: Mauritius and the UK will be printed in the SAICA Student Handbook. The interrelationship between domestic legislation and the following articles are included: Resident (article 4) Immovable property (rental and CGT) (articles 6 and 13) Business Profits (article 7(1)). Do not assume that a person carries on business through a "Permanent Establishment". It will be specifically stated if applicable. Dividends (article 11) Employment (article 14) Pensions (article 11) Employment (article 14) Pensions (article 17) Elimination of double tax (article 21 (UK DTA) and article 22 (Mauritius DTA)) DTAs must be read in conjunction with the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting, but is not included in the knowledge list for this	No Yes No Yes No Yes Yes No No Yes No
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part IV: Payment and Recovery of Tax Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations Prevention of or relief from double taxation Treaties included: Mauritius and the UK will be printed in the SAICA Student Handbook. The interrelationship between domestic legislation and the following articles are included: Resident (article 4) Immovable property (rental and CGT) (articles 6 and 13) Business Profits (article 7(1)). Do not assume that a person carries on business through a "Permanent Establishment". It will be specifically stated if applicable. Dividends (article 10) Interest (article 11) Employment (article 14) Pensions (article 17) Elimination of double tax (article 2 (UK DTA) and article 22 (Mauritius DTA)) DTAs must be read in conjunction with the Multilateral Convention to Implement Tax Treaty Related	No Yes No Yes Yes Yes No No Yes No No No No No Yes
80A(a)(ii) & 80A(c)(ii) 80B 80C - F 80G 80H 80I-K 80L 88 89 - 91 102 103 103(5) 103(6) 107	Impermissible tax avoidance arrangements Lack of commercial substance and misuse/abuse of the Act Tax consequences of impermissible tax avoidance Lack of commercial substance, Round trip financing, Accommodating or tax-indifferent parties, Treatment of connected persons and accommodating or tax-indifferent parties Presumption of purpose Application to steps in or parts of an arrangement Use in the alternative, Notice and Interest Definitions (only relating to provisions in scope) Part III: Objections and Appeals Payment of tax pending objection and appeal Part VI: Miscellaneous Refunds and set off Transactions, operations or schemes for purposes of avoiding or postponing liability for or reducing amounts of taxes on income Cessions Transitional provision Regulations Prevention of or relief from double taxation Treaties included: Mauritius and the UK will be printed in the SAICA Student Handbook. The interrelationship between domestic legislation and the following articles are included: Resident (article 4) Immovable property (rental and CGT) (articles 6 and 13) Business Profits (article 7(1)). Do not assume that a person carries on business through a "Permanent Establishment". It will be specifically stated if applicable. Dividends (article 11) Employment (article 14) Pensions (article 11) Employment (article 14) Pensions (article 17) Elimination of double tax (article 21 (UK DTA) and article 22 (Mauritius DTA)) DTAs must be read in conjunction with the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting, but is not included in the knowledge list for this	No Yes No Yes Yes Yes No No Yes No No No No No Yes

Fourth Schedule	Amounts to be deducted or withheld by employers and provisional payments in respect of normal tax	Yes
Fourth Schedule	Exclusions (aa), (bb), (cc), (dd) Item A, and (ee) of the definition of "provisional taxpayer" & par (d),	No
Seventh Schedule	(f), (g)(i), (ii) & (iv) of the definition of "remuneration" in par 1. Benefits or advantages derived by reason of employment or the holding of any office	Yes
Eighth Schedule	(Relevant "retail market value" and par 12D cash equivalent of the firinge benefit value will be given) Determination of taxable capital gains and assessed capital losses	Yes
Lightin Schedule	(Paragraph 31 market values will be given)	165
Par 17	Forfeited deposits	Now excluded
Par 18	Disposal of options	Now excluded
Par. 35A	Disposal of certain debt claims	No
Par. 37	Assets of trusts and company	No
Par 38(2)	(a), (b), (c) & (f) that link to s8A, 8B, 10(1)(nE) & 37D	No
Par. 42	Short-term disposal and acquisitions of identical financial instruments	No
Par. 64B(2) - (6)	Disposal of interest in equity share capital of foreign co.	No
Par. 64C	Disposal of restricted equity instruments	No
Par. 68(1)	Attribution of capital gain to spouse mainly to avoid tax	No
Par. 71	Attribution of capital gain subject to revocable vesting	No
Par. 72	Foreign trusts and non-resident beneficiaries	No
1 dr. 12	Toroign audio and non resident beneficialities	140
	VALUE ADDED TAX ACT	
	The following is deemed to be practical, prevalent and relevant	
22		
23	VAT Registrations (limited to invoice basis)	
18(1)	Pre-incorporation: Goods or services acquired before incorporation	<u> </u>
50	When taxpayers must register for VAT, including:	
50	separate branch registrations; and electronic services providers (it will be stated if an activity is an electronic service as envisaged)	
	Input tax	
9 & 10	When a vendor is entitled to claim an input (time and value)	
17(2)	Denied inputs	
	Output tax	
9 & 10	When a vendor is required to levy output tax (time and value)	
7	standard rated; and	
11 12	zero-rated (including Schedule 2 Parts B and C) Exempt supplies	
12	Deemed supplies, only in relation to:	
18(3)	fringe benefits; and	
8(8)	insurance pay-outs	
0(0)	Adjustments	
	Change of use, limited to either:	
40(4)		
18(1)	100% to 0% taxable supplies; or	
18(4)	0% to 100% taxable supplies	
22	Irrecoverable debts	
	Special rules relating to:	
54	Agents	
1 & 10(10)	Commercial accommodation	
1, 9(2)(a) & 10(4)	Connected persons	
1	Donations to PBO	
11	Exportation of goods and services (excluding s11(1)((a)(ii): exportation by recipient)	
	Fixed property	
11(1)(e)	Going concern, limited to mainly taxable supply scenarios.	New scope limitation
13	Importation of goods and services (excluding Schedule 1)	
9(3)(c) &10(6)	Instalment Credit Agreements	
8(4)	Lay-by	
8(29), 9(12) & 18C	Leasehold improvements	
1, 16 and other	Second-hand goods	
18D	Temporary letting of residential property	
	Exit provisions	
8(2)	Ceasing to be a vendor	
Value-Added Tax Act	Adapted detail as per ITC 2024 Examinable pronouncements for added clarity	.,
1	Definitions	Yes
	(It will be stated if a service is an "electronic service" or a person is an "intermediary".)	
	"association not for gain", "Controller", "customs authority", customs controlled area, customs	No
	controlled area enterprise, designated entity, par $(b)(i) - (v)$ of the definition of "enterprise", proviso	
	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported",	
	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced	(proviso (xiv) and newly added
	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ	(xv) of definition of enterprise
	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage	
	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage warehouse", "welfare organisation"	(xv) of definition of enterprise added to the exclusion list - see bold emphasis)
2	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage warehouse", "welfare organisation" Financial services, only debt security (c), issue, allotment or transfer of ownership of an equity	(xv) of definition of enterprise added to the exclusion list - see
2	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage warehouse", "welfare organisation" Financial services, only debt security (c), issue, allotment or transfer of ownership of an equity security (d), provision of credit (f), provision of long-term insurance (i) and the issue, acquisition,	(xv) of definition of enterprise added to the exclusion list - see bold emphasis)
2	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage warehouse", "welfare organisation" Financial services, only debt security (c), issue, allotment or transfer of ownership of an equity security (d), provision of credit (f), provision of long-term insurance (i) and the issue, acquisition, collection, buying or selling or transfer of ownership of any cryptocurrency (o).	(xv) of definition of enterprise added to the exclusion list - see bold emphasis) Yes
2	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage warehouse", "welfare organisation" Financial services, only debt security (c), issue, allotment or transfer of ownership of an equity security (d), provision of credit (f), provision of long-term insurance (i) and the issue, acquisition, collection, buying or selling or transfer of ownership of any cryptocurrency (o). Rest of section	(xv) of definition of enterprise added to the exclusion list - see bold emphasis) Yes
3	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage warehouse", "welfare organisation" Financial services, only debt security (c), issue, allotment or transfer of ownership of an equity security (d), provision of credit (f), provision of long-term insurance (i) and the issue, acquisition, collection, buying or selling or transfer of ownership of any cryptocurrency (o). Rest of section Determination of 'open market value'	(xv) of definition of enterprise added to the exclusion list - see bold emphasis) Yes No Yes
2 3 4-6	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage warehouse", "welfare organisation" Financial services, only debt security (c), issue, allotment or transfer of ownership of an equity security (d), provision of credit (f), provision of long-term insurance (i) and the issue, acquisition, collection, buying or selling or transfer of ownership of any cryptocurrency (o). Rest of section Determination of 'open market value' Administration	(xv) of definition of enterprise added to the exclusion list - see bold emphasis) Yes No Yes No
3	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage warehouse", "welfare organisation" Financial services, only debt security (c), issue, allotment or transfer of ownership of an equity security (d), provision of credit (f), provision of long-term insurance (i) and the issue, acquisition, collection, buying or selling or transfer of ownership of any cryptocurrency (o). Rest of section Determination of 'open market value' Administration Imposition of value-added tax	(xv) of definition of enterprise added to the exclusion list - see bold emphasis) Yes No Yes No Yes No Yes
3	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage warehouse", "welfare organisation" Financial services, only debt security (c), issue, allotment or transfer of ownership of an equity security (d), provision of credit (f), provision of long-term insurance (i) and the issue, acquisition, collection, buying or selling or transfer of ownership of any cryptocurrency (o). Rest of section Determination of 'open market value' Administration	(xv) of definition of enterprise added to the exclusion list - see bold emphasis) Yes No Yes No
3	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage warehouse", "welfare organisation" Financial services, only debt security (c), issue, allotment or transfer of ownership of an equity security (d), provision of credit (f), provision of long-term insurance (i) and the issue, acquisition, collection, buying or selling or transfer of ownership of any cryptocurrency (o). Rest of section Determination of 'open market value' Administration Imposition of value-added tax 7(3) Certain supplies of goods or services deemed to be made or not made	(xv) of definition of enterprise added to the exclusion list - see bold emphasis) Yes No Yes No Yes No Yes
3	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage warehouse", "welfare organisation" Financial services, only debt security (c), issue, allotment or transfer of ownership of an equity security (d), provision of credit (f), provision of long-term insurance (i) and the issue, acquisition, collection, buying or selling or transfer of ownership of any cryptocurrency (o). Rest of section Determination of 'open market value' Administration Imposition of value-added tax 7(3) Certain supplies of goods or services deemed to be made or not made NEWLY inserted \$8(8A) regarding reinstatements	(xv) of definition of enterprise added to the exclusion list - see bold emphasis) Yes No Yes No Yes No Yes No Yes No Yes No
3	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage warehouse", "welfare organisation" Financial services, only debt security (c), issue, allotment or transfer of ownership of an equity security (d), provision of credit (f), provision of long-term insurance (i) and the issue, acquisition, collection, buying or selling or transfer of ownership of any cryptocurrency (o). Rest of section Determination of 'open market value' Administration Imposition of value-added tax 7(3) Certain supplies of goods or services deemed to be made or not made NEWLY inserted s8(8A) regarding reinstatements 8(2A) – (2G), (5), (5A), (5B), (6), (13), (13A), (14)(b), (14A), (17) – (20), (22) – (24), the further proviso	(xv) of definition of enterprise added to the exclusion list - see bold emphasis) Yes No Yes No Yes No Yes No Yes No Yes No
3	(vi), (viii), (x) - (xv) to the definition of "enterprise", paragraph (d) of the definition of "exported", foreign donor funded project", "grant", "inbound insurance policy", "international journey", "licenced customs and excise storage warehouse", "outbound insurance policy", "public authority", SEZ, SEZ operator", share block companies", share block control Act", Special Economic Zones Act, "storage warehouse", "welfare organisation" Financial services, only debt security (c), issue, allotment or transfer of ownership of an equity security (d), provision of credit (f), provision of long-term insurance (i) and the issue, acquisition, collection, buying or selling or transfer of ownership of any cryptocurrency (o). Rest of section Determination of 'open market value' Administration Imposition of value-added tax 7(3) Certain supplies of goods or services deemed to be made or not made NEWLY inserted \$8(8A) regarding reinstatements	(xv) of definition of enterprise added to the exclusion list - see bold emphasis) Yes No Yes No Yes No Yes No Yes No Yes No

18A	Adjustments in consequence of acquisition of going concern wholly or partly for purposes other than	Yes, with scope limitation
100	making taxable supplies. (The ratio of taxable supplies will remain the same.)	Ma
18B 18C	Temporary letting of residential fixed property Adjustments for leasehold improvements	No Yes
18D	Temporary letting of residential property	Yes
19	Goods or services acquired before incorporation	Yes
20 21	Tax invoices Credit and debit notes	Yes Yes
22	Irrecoverable debts	Yes
23	Registration of persons making supplies in the course of enterprises	Yes
24	23(3)(b)(ii)(AA), (3A) & (5)	No No
24	Cancellation of registration Vendor to notify change of status	Yes No
123	Liabilities not affected by person ceasing to be vendor	
25 26	Liabilities not unseted by person seasing to be venue.	No
Part IV Returns, Payments and	Elabilities for unested by person seating to be voride.	NO
26	Tax period (category will be given)	Yes
Part IV Returns, Payments and Assessments	Tax period (category will be given) $27(2) - (5)$	Yes No
26 Part IV Returns, Payments and Assessments 27 28 & 29	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments	Yes No No
Part IV Returns, Payments and Assessments 27 28 & 29 31	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments	Yes No No No
26 Part IV Returns, Payments and Assessments 27 28 & 29	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments	Yes No No
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII	Yes No No No No Yes No
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions	Yes No No No Yes No Yes
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions 50(1) Proviso Separate persons carrying on same enterprise under certain circumstances deemed to be single	Yes No No No No Yes No
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions 50	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions 50(1) Proviso Separate persons carrying on same enterprise under certain circumstances deemed to be single person	Yes No No No No Yes No Yes No Yes
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions 50 50A 51 52	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions 50(1) Proviso Separate persons carrying on same enterprise under certain circumstances deemed to be single	Yes No No No Yes No Yes No
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions 50 50A 51 52 53	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions 50(1) Proviso Separate persons carrying on same enterprise under certain circumstances deemed to be single person Bodies of persons, corporate or un-incorporate (other than companies) Pooling arrangements Death or insolvency of vendor (excluding insolvency)	Yes No No No No Yes No Yes No Yes No Yes No Yes
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions 50 50A 51 52	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions 50(1) Proviso Separate persons carrying on same enterprise under certain circumstances deemed to be single person Bodies of persons, corporate or un-incorporate (other than companies) Pooling arrangements Death or insolvency of vendor (excluding insolvency) Agents (excluding auctioneers) (It will be clear from the information that there is an agent/principal relationship)	Yes No No No No Yes No Yes No Yes No Yes Yes Yes Yes
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions 50 50A 51 52 53	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions 50(1) Proviso Separate persons carrying on same enterprise under certain circumstances deemed to be single person Bodies of persons, corporate or un-incorporate (other than companies) Pooling arrangements Death or insolvency of vendor (excluding insolvency) Agents (excluding auctioneers) (It will be clear from the information that there is an agent/principal relationship) 54(2A)(b)	Yes No No No No No Yes No No Yes No Yes No Yes No No No No No Yes Yes
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions 50 50A 51 52 53	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions 50(1) Proviso Separate persons carrying on same enterprise under certain circumstances deemed to be single person Bodies of persons, corporate or un-incorporate (other than companies) Pooling arrangements Death or insolvency of vendor (excluding insolvency) Agents (excluding auctioneers) (It will be clear from the information that there is an agent/principal relationship)	Yes No No No No Yes No Yes No Yes No Yes Yes Yes Yes
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions 50 50A 51 52 53 54	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions 50(1) Proviso Separate persons carrying on same enterprise under certain circumstances deemed to be single person Bodies of persons, corporate or un-incorporate (other than companies) Pooling arrangements Death or insolvency of vendor (excluding insolvency) Agents (excluding auctioneers) (It will be clear from the information that there is an agent/principal relationship) 54(2A)(b) 54(2C) (NEW section regarding agent supplying gold) Parts IX and X (Compliance and Miscellaneous) (except for sections 64 & 65)	Yes No No No No Yes No Yes No Yes No Yes No Yes No
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions 50 50A 51 52 53 54 55 - 87	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions 50(1) Proviso Separate persons carrying on same enterprise under certain circumstances deemed to be single person Bodies of persons, corporate or un-incorporate (other than companies) Pooling arrangements Death or insolvency of vendor (excluding insolvency) Agents (excluding auctioneers) (It will be clear from the information that there is an agent/principal relationship) 54(2A)(b) 54(2C) (NEW section regarding agent supplying gold) Parts IX and X (Compliance and Miscellaneous) (except for sections 64 & 65) Prices deemed to include tax and prices advertises of quoted	Yes
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions 50 50A 51 52 53 54 55 - 87 64 & 65 66 – 87	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions 50(1) Proviso Separate persons carrying on same enterprise under certain circumstances deemed to be single person Bodies of persons, corporate or un-incorporate (other than companies) Pooling arrangements Death or insolvency of vendor (excluding insolvency) Agents (excluding auctioneers) (It will be clear from the information that there is an agent/principal relationship) 54(2A)(b) 54(2C) (NEW section regarding agent supplying gold) Parts IX and X (Compliance and Miscellaneous) (except for sections 64 & 65) Prices deemed to include tax and prices advertises of quoted Miscellaneous	Yes No No No No Yes No Yes No Yes No Yes No Yes No
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions 50 50A 51 52 53 54 55 - 87 64 & 65 66 - 87 Schedule 1	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions 50(1) Proviso Separate persons carrying on same enterprise under certain circumstances deemed to be single person Bodies of persons, corporate or un-incorporate (other than companies) Pooling arrangements Death or insolvency of vendor (excluding insolvency) Agents (excluding auctioneers) (It will be clear from the information that there is an agent/principal relationship) 54(2A)(b) 54(2C) (NEW section regarding agent supplying gold) Parts IX and X (Compliance and Miscellaneous) (except for sections 64 & 65) Prices deemed to include tax and prices advertises of quoted Miscellaneous Exemption: Certain Goods Imported in the Republic	Yes No No No No No Yes No Yes No Yes No Yes No No No No Yes Yes Yes No
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions 50 50A 51 52 53 54 55 - 87 64 & 65 66 – 87 Schedule 1 Schedule 2	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions 50(1) Proviso Separate persons carrying on same enterprise under certain circumstances deemed to be single person Bodies of persons, corporate or un-incorporate (other than companies) Pooling arrangements Death or insolvency of vendor (excluding insolvency) Agents (excluding auctioneers) (It will be clear from the information that there is an agent/principal relationship) 54(2A)(b) 54(2C) (NEW section regarding agent supplying gold) Parts IX and X (Compliance and Miscellaneous) (except for sections 64 & 65) Prices deemed to include tax and prices advertises of quoted Miscellaneous Exemption: Certain Goods Imported in the Republic Part A	Yes No No No No Yes No Yes No No Yes No Yes No No Yes No No Yes Yes No
26 Part IV Returns, Payments and Assessments 27 28 & 29 31 32 38 – 46 Part VIII Special Provisions 50 50A 51 52 53 54 55 - 87 64 & 65 66 - 87 Schedule 1	Tax period (category will be given) 27(2) – (5) Returns and payments of tax; Special records and payments Assessments Part V: Objections to certain decisions or assessments Part VI and Part VII Separate enterprises, branches and divisions 50(1) Proviso Separate persons carrying on same enterprise under certain circumstances deemed to be single person Bodies of persons, corporate or un-incorporate (other than companies) Pooling arrangements Death or insolvency of vendor (excluding insolvency) Agents (excluding auctioneers) (It will be clear from the information that there is an agent/principal relationship) 54(2A)(b) 54(2C) (NEW section regarding agent supplying gold) Parts IX and X (Compliance and Miscellaneous) (except for sections 64 & 65) Prices deemed to include tax and prices advertises of quoted Miscellaneous Exemption: Certain Goods Imported in the Republic	Yes No No No No No Yes No Yes No Yes No Yes No No No No Yes Yes Yes No

	Estate Duty Act	Level 1 (in competency
		framework)
	Transfer Duty Act – only the listed sections	
2(1)(b)	Imposition of Transfer Duty (value of the property will be given)	Yes
9	Only the following exemptions: 9(1)(e), (i) & (I), 9(15) & (15A)	Yes
	Securities Transfer Tax Act – only the listed section	
2	Imposition of tax (the taxable amount will be given)	Yes
8	Only the following exemptions: 8(1)(a), (h), (j), (n) & (r)	Yes
	Tax Administration Act	
	The following is deemed to be practical, prevalent and relevant	
22	Registration requirements	Yes

25	Submission of returns	Add to align with CFW
26	Third party returns	Add to align with CFW
29	Duty to keep records	Yes
91-93	Original, additional & reduced assessments	Yes
99	Period of limitation for issuance of assessments	Yes
102	Burden of proof	Yes
104	Objection against assessment or decision	Yes
	Government Gazette 37819 (Notice 550): "day" means a "business day" as defined in section 1 of the	
	TAA and Rule 6 & 7 will be printed in the SAICA Student	
164	Payment of tax pending objection or appeal	Yes
180	Liability of financial management for tax debt	Yes
208 - 220	Administrative non-compliance penalties (ss208 - 220), but excluding reportable arrangement and	Yes
	mandatory disclosure penalty.	
221 - 224	Imposition of Understatement Penalty	Yes
234	Criminal offences relating to non-compliance with tax Acts	Yes
235	Evasion of tax and obtaining undue refunds by fraud or theft	Yes
236	Criminal offences relating to secrecy provisions	Yes
237	Criminal offences relating to filing return without authority	Yes
238	Jurisdiction of courts in criminal matters	Yes
239 - 243	Registration of Tax Practitioners and Reporting of unprofessional conduct	Yes
		_
	All other provisions are excluded due to cognitive overload	

Principles from case law

The following principles apply for a court case to appear on the list:

Court cases clarifying terminology within the Income Tax Act and VAT Act in respect of any tax provision included in the knowledge list

Court cases changing prevailing practice and or interpretation of any tax provision included in the knowledge list

Any new additions to the list must be Supreme Court of Appeal Cases only – based on the above principles (i.e. only *ratio decidendi* principles – not obiter dictum).

It is up to each academic to decide which additional cases will be used as teaching aids. Marks will be for principles from these cases when relevant to a discussion. No marks will be awarded for the case names.

Relevant to the definition of "gross income" in s1(1)	
Words or phrase considered	Taxpayer
resident	Cohen
	Kuttel
amount	Brummeria Renaissance (Pty) Ltd
	Butcher Bros (Pty) Ltd
from a source withinthe Republic	Lever Brothers and Unilever Ltd
accrued to	People's Stores (Walvis Bay) (Pty) Ltd
	Witwatersrand Association of Racing Clubs
	Lategan
	Mooi
received by	Geldenhuys
	MP Finance Group CC (In Liquidation)
	Pyott Ltd
of a capital nature – intention of company	Capstone 556 (Pty) Ltd (excl. transaction/scheme details)
of a capital nature – scheme of profit- making	Pick 'n Pay Employee Share Purchase Trust
of a capital nature – mixed or dual intention	Stott
	Nel
of a capital nature – change in intention	Nussbaum
	Natal Estates Ltd
	Founders Hill (Pty) Ltd
	John Bell & Co (Pty) Ltd
of a capital nature – the nature of the 'asset'	George Forest Timber Co Ltd
	Nel
Damages and compensation	WJ Fourie Beleggings
	Stellenbosch Farmers' Winery Limited (25 May 2012)
the legality or otherwise	Delagoa Bay Cigarette Co Ltd
of the business productive of Income	MP Finance Group CC (in liquidation)

Relevant to section 11(a)	
Words or phrase considered	Name of the court case
Requirements in general and if income must be earned in the	Sub-Nigel Ltd
same year	
carrying on a trade	Burgess
	Scribante Construction (Pty) Ltd
in the production of income	Port Elizabeth Electric Tramway Co Ltd
	Joffe & Co (Pty) Ltd
	BP Southern Africa (Pty) Ltd v CSARS (2007)
	Provider
	Mobile Telephone Networks Holdings (Pty) Ltd