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THE NEXT GENERATION OF TAX

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3hrs45mins CPD
in this issue

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THE NEXT GENERATION OF TAX

15minutes **CPD**

FROM CLASSROOM TO COURTROOM: TAX MAGIC AT NMU

▶ **ANNELIE LAAGE,** Head of Education at Skill Empower (Pty) Ltd

What do you get when you combine inspiring lecturers, real-life tax law disputes, and 150 second-year accounting students? At Nelson Mandela University (NMU), the answer was simple: Tax Magic.

Late in September 2025, SAIT Education had the privilege of being invited to witness the NMU Moot Court Finale—an innovative initiative led by lecturers Khetho Tshipala and Mzwanele Mdweshu. Their vision was clear: to spark an early passion for tax and provide students with an immersive, practical experience that goes far beyond the textbook.

Moot Court: An innovative platform

The Moot Court was the brainchild of Mr Tshipala, who wanted to simulate real-life tax disputes in a courtroom setting. The result? A flagship event where BCom Accounting and Accounting General students stepped into the roles of taxpayer representatives and SARS litigators, sharpening their legal reasoning, analytical skills, and professional confidence.

By mirroring the rigours of the profession, the initiative also addressed a pressing need—bridging the gap between academic learning and workplace readiness. In doing so, it showcased how higher education can respond meaningfully to industry calls for graduates who are both technically competent and practically prepared.

Passion meets performance

The highlight of the day was the energy and passion with which the finalists presented their arguments—whether defending the taxpayer or advocating for SARS. The top eight teams, each consisting of 4–6 members, were selected from an initial pool of candidates based on rigorous screening.

Each match-up was a true test of wit and preparation: one team argued for the taxpayer, the other against. The winning team, who convincingly represented the taxpayer, walked away with R1 000 vouchers sponsored by SAIT for each member. The team members comprised: Lemece Gosani, Sinenhlanhla Mhlongo, Zenani Luyanda, Mlambo Malaika, Fish Mphela and Teisetso Mashale. The team was assisted by one of the tutors, Sinaye Wille. Lemece was also crowned as best speaker of the competition.

Beyond the courtroom: Infographic competition

In partnership with SAIT, NMU also launched a tax infographic competition, giving students an additional creative platform to showcase their knowledge. The top six submissions were highlighted, with Koko Mathabatha taking first place and a R1 000 voucher prize!

This addition highlighted not only technical understanding but also the ability to communicate complex tax concepts visually and accessibly, which is a vital skill for the modern tax professional.

A testament to tax education

The NMU Tax Moot Court was more than just a student competition. It was proof that pockets of excellence in tax education can thrive anywhere, whether in a courtroom, a classroom, or, as the students demonstrated, in the space where passion and practice meet.

For SAIT, being part of this initiative underscored the importance of engaging with students early in their academic journeys, nurturing future tax professionals, and supporting innovative teaching approaches.

The message was clear: the future of tax is bright and it is being shaped in classrooms and moot courts across the country.

"The future of tax is bright and it is being shaped in classrooms and moot courts across the country"

45minutes
CPD

THE EVOLUTION OF CUSTOMS AND EXCISE:

FROM OCCUPATION TO PROFESSION

DR RODRICK VAN ROOYEN, Customs and International Trade Advisor

The history of customs and excise (customs) in South Africa shows how it has changed from a simple job to a professional field.

This change is linked to the Southern African Customs Union (SACU), formed in 1889 between the British Colony of the Cape of Good Hope and the Orange Free State Boer Republic. Today, SACU includes South Africa, Botswana, Lesotho, Namibia, and Eswatini, all part of the World Trade Organisation (WTO).

Customs duty began in South Africa in 1678 when the Dutch East India Company started collecting it on imports and exports. In 1795, after British control began, preferential duties allowed goods from Britain and its colonies to enter duty-free, while goods from other countries faced duties. This practice limited market access and is still a key role of customs today.

As trade grew, the need for organised customs work became clear. The South African Revenue Service (SARS) was formed in 1997 by combining the customs and inland revenue departments with the aim of improving revenue collection and compliance.

This shift within the customs field from a basic job to a professional designation has been gaining momentum since 2006, when the World Customs Organisation (WCO) and the International Network of Customs Universities (INCU) worked together to make Customs a recognised profession. They created programmes like PICARD (Professionalism in Customs and Trade) to set standards for strategic and operational managers, and to improve education and research in the customs field.

The goal was to establish clear career paths and training for customs administration workers. However, this movement from customs as an occupation to a profession has also spread to the private sector. Understanding the key components that have historically characterised the transition of other occupations, such as law and auditing, into recognised professions can provide insights into the future evolution of customs.

Key components of professionalisation

1. Establishment of standards and education: A cornerstone of professionalisation is the establishment of formal education and training programmes. The legal profession, for example, developed through law schools and bar examinations that ensured practitioners had the requisite knowledge. In customs, the introduction of the PICARD standards represents a significant step towards formalising education and training for customs professionals, establishing a framework that enhances both strategic and operational competencies.
2. Creation of regulatory bodies: Professions gain legitimacy through the establishment of regulatory bodies that oversee practice standards and ethical conduct.
   a. The legal profession in South Africa currently has the Legal Practice Council (LPC), which regulates the profession, overseeing attorneys and advocates. The Law Society of South Africa (LSSA) supports professional development and education but does not regulate it directly. The LPC sets standards and manages admissions to ensure legal services are accessible. The LSSA advocates for the profession and coordinates specialist committees. Both organisations connect with global bodies to share information and address legal issues like immigration and human rights.
   b. The Independent Regulatory Board for Auditors (IRBA) and the South African Institute of Chartered Accountants (SAICA) regulate the auditing profession in South Africa. The IRBA sets standards and investigates misconduct, while SAICA provides education for Chartered Accountants. Both organisations link to global bodies and adopt international auditing standards.
   c. On 11 October 2024, chapter 18 of the Tax Administration Act, 2011, provided the legal framework for regulating the professionalism of the tax advisory industry; it clarified that tax practitioners must register with a recognised controlling body (RCB) and the SARS. RCBs oversee tax practitioners, ensuring they meet qualifications and compliance requirements. To be recognised, RCBs need a minimum number of members and must follow specific criteria for maintaining standards in the tax profession. Below is a SARS list of RCBs:

      - Chartered Institute of Management Accountants (CIMA)
      - Chartered Governance Institute of Southern Africa (CGISA)
      - Financial Planning Institute (FPI)
      - Institute of Accounting and Commerce (IAC)
      - SA Institute of Chartered Accountants (SAICA)
      - SA Institute of Professional Accountants (SAIPA)
      - SA Institute of Taxation (SAIT)
      - The Association of Chartered Certified Accountants (ACCA)
      - Chartered Institute for Business Accountants (CIBA)

      Online reference: https://www.sars.gov.za/tax-practitioners/controlling-bodies-for-tax-practitioners/; Date: 10 September 2025

   d. For Customs, the WCO's recognition has paved the way for the establishment of regulatory frameworks that can provide oversight and promote continuous professional development. In South Africa, as in the rest of the world, customs fall under the umbrella of tax (it is part of indirect tax) and SAIT is its regulatory body.

"Customs has become a profession in South Africa and SAIT has become the regulatory body for customs professionals"

3. Code of ethics and professional conduct: Developing a formal code of ethics is crucial for establishing trust and accountability within a profession. Lawyers adhere to strict ethical guidelines governing client confidentiality and conflicts of interest, while auditors maintain independence and objectivity. In South Africa, SAIT ensures that customs is a recognised profession in the private sector; it also provides a code of ethics essential for providing the customs fraternity with credibility and trust.
4. Recognition and advocacy: The transition from an occupation to a profession often involves advocacy for recognition within broader economic and political contexts. Legal and auditing professionals have lobbied for their importance in ensuring justice and economic integrity. Similarly, the customs professionals must continue to advocate for their role in facilitating trade, enhancing compliance and national security, and assisting the customs authority to combat fraud, smuggling, and support compliant importers and exporters. The WCO's recognition serves as a foundational platform for this advocacy.

Historical transformations of other professions including customs

1. Legal profession: The legal profession has evolved significantly, transitioning from informal practices to a structured system with defined roles and standards. The expansion of legal education and specialisation has transformed it into a respected profession, where practitioners are expected to uphold the law, advocate for clients, and contribute to societal justice.
2. Auditing profession: The auditing field has also undergone profound changes, especially following financial scandals that highlighted the need for accountability and transparency. The establishment of rigorous standards and certifications has elevated the profession's status, making auditors vital to maintaining public trust in financial reporting.
3. The customs occupation: Over the years, the customs occupation in South Africa, has evolved significantly, transitioning from a focus mainly on revenue collection, border control, and trade regulation limited to Southern Africa to becoming an integral part of the broader tax and international trade profession. Initially, customs officials primarily enforced regulations to prevent smuggling and ensure compliance with the South African trade laws. However, as international trade expanded and tax systems became more complex, customs professionals began to play a crucial role in trade facilitation and indirect tax compliance on a global scale. Today, they work alongside other tax professionals focusing on indirect tax in the country of export and import to ensure that customs compliance is applied globally, thereby being part of a more integrated approach to managing national revenue and international trade. As a result, customs have become a profession in South Africa and SAIT has become the regulatory body for customs professionals.

The table below provides a high-level view of the different types of customs professional memberships:

The Customs Profession under the care of SAIT

Item	Membership Type	Qualification Criteria
1	Customs Compliance Practitioner (CCP)	• NQF level 5 (Higher Certificate or Diploma) • 5 Years of Tax Experience • Clear Tax Record • Clear Criminal Record • SARS Readiness Exam (if PR number is required)
2	General Customs & Trade Practitioner (GCTP)	• NQF Level 7 (BCom Degree) • 5 Years of Tax Experience • Clear Tax Record • Clear Criminal Record • SARS Readiness Exam (if PR number is required) • Alternatively, NQF Level 4 may be permitted with 10 years' work experience.
3	Master Customs & Trade Practitioner (MCTP)	• NQF Level 9 (Masters' Degree) • 10 Years of Tax Experience • Clear Tax Record • Clear Criminal Record • SARS Readiness Exam (if PR number is required)

The table above presents an application process to determine the type of membership for which a customs professional qualifies at the time of application, followed by the requirement for ongoing training to ensure the professional provides quality, up-to-date advice and makes informed decisions.

Continuous Professional Development

Continuing Professional Development (CPD) helps professionals keep their skills and knowledge up to date in a changing world. The South African Qualifications Authority (SAQA) is responsible for recognising professional bodies and their designations.

Since 2012, SAQA has recognised 103 professional bodies. CPD includes not only formal education, but also other activities that help professionals improve their skills. This process allows them to maintain their abilities, enhance their work, and reach their career goals. A clear plan for education and training is necessary to support this development.

CPD is the ongoing process of learning new skills and knowledge needed for work. It includes various types of learning to improve how professionals do their jobs. CPD is a lifelong effort to grow and develop in one's field. CPD is a planned process that helps professionals update their skills to improve their work. It includes different learning activities to ensure safe and effective practice.

There are three main purposes of CPD:

Item	CPD Model	CPD Goals
1	Transmissive Model	CPD aimed at equipping professionals to implement reforms
2	Transformative Model	CPD that helps professionals enhance and influence policies
3	Malleable Model	CPD that aids in addressing essential agendas aligned with the first two purposes mentioned in items 1 and 2 above

The table above explains different types of CPD and their goals. The transmissive model helps professionals apply reforms, while the transformative model allows them to influence policies. The malleable model can fit both approaches.

CPD serves as a tool for implementing policy changes, helping professionals engage with reforms effectively and gain more independence as they advance through the models.

Typical CPD activities include:

- Webinars
- Workshops
- Conferences
- Publication of articles
- Undertaking research
- Lecturing
- Coaching and mentorship.

CPD shows how professional bodies support learning and ethical behaviour. Each professional body uses different CPD models. SAIT offers CPD training specifically for customs professionals to help them stay current with changes in their field and improve their skills.

SAIT members, who include customs professionals, need to keep their skills updated in tax-related areas, such as customs. They should also think critically and manage their portfolio well. Ethical behaviour is important; it focuses on fairness, confidentiality, and care for clients. Tax practitioners registered with the SARS must complete 30 hours of CPD each year to keep their registration and membership. This includes 18 hours of verifiable CPD (formal CPD requires proof of successful completion (generally via assessment) and 12 hours of non-verifiable CPD (informal CPD compliance is based on self-declaration).

The future of the customs profession

Customs administration plays a key role in international trade; it is important for customs authorities and the private sector, including universities and taxation institutes, to work together to develop and reinforce customs as a profession, both in government and the private sector.

This partnership can provide training opportunities for both government and private customs workers in a professional setting. By learning from each other, they can better understand the government's needs in relation to cross-border movements, the workings of international trade and transactions between sellers and buyers, and the involvement of third-party service providers within the customs supply chain. This cooperation helps ensure that customs professionals are well-prepared to meet the demands of their roles.

Currently, customs is recognised as a profession, mainly due to the establishment of the WCO's PICARD standards. However, several changes are likely to shape its future in South Africa:

1. Enhanced education and training: The customs profession will see a continued emphasis on formal customs-specific educational programmes designed to provide practitioners with comprehensive knowledge of international trade, regulatory compliance, and customs law. The PICARD standards will guide the development of curricula, ensuring that customs professionals possess the necessary expertise to navigate complex trade environments.
2. Regulatory framework and entities: The need and establishment of regulatory bodies such as the SAIT in South Africa has been essential to keep us aligned with international customs standards and customs developments. However, the SARS and SAIT should collaborate more closely to develop and support customs professionals, as both organisations aim to assist traders and service providers in complying with customs legislation and ensuring the security of the customs supply chain.
3. Advocacy for strategic importance: Customs professionals should engage in advocacy efforts to highlight their strategic role in international trade, security and economic development. Here, SAIT plays a critical role and, in its twelfth annual tax indaba held in August this year, SAIT invited the customs fraternity to, for example, discuss the relationship between customs and transfer pricing, customs compliance, and customs controversy. What was encouraging to see was that the SARS and the private sector worked together to discuss the customs challenges and strategise on the customs of tomorrow. Going forward, by positioning themselves as essential players in the international trade ecosystem, customs professionals will foster greater collaboration with governments, businesses, and other stakeholders.
4. Technological adaptation: The customs profession will need to embrace technological advancements such as automation and data analytics to enhance efficiency and compliance. As customs authorities adopt digital tools, professionals must adapt to new technologies that can streamline processes and improve decision-making.

Conclusion

The elevation of customs consultants/workers/officials to recognised professionals marks a significant milestone in the journey of our occupation, showcasing our vital role in the economy and international trade.

This achievement not only reflects our dedication and expertise, but also brings with it the responsibility to uphold the highest standards of integrity and professionalism. By becoming a member of a SARS RCB, such as SAIT, we take the crucial first step in enhancing our profession's reputation and ensuring that we contribute positively to its growth.

Together, we can shape the future of customs, paving the way for innovation, compliance, and excellence in our field.

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45minutes CPD

TRANSFER PRICING IN THE AI ERA

▶ **MARCUS STELLOH,** TP Partner at BDO SA and **MASIA MADIBA,** Senior TP Consultant at BDO SA

Artificial intelligence (AI) is no longer confined to experimental labs or sci-fi movie plots. Today, it underpins everyday business functions from dynamic pricing algorithms and predictive analytics to autonomous agents capable of designing logos, drafting legal documents, and even writing code.

As businesses increasingly rely on AI systems to drive innovation and unlock new revenue streams, a fundamental question arises for international tax and transfer pricing professionals: How do we attribute value to intangibles created, enhanced or exploited by machines?

The traditional tools of the transfer pricing world were designed around human-led activities, particularly a framework for analysing the development, enhancement, maintenance, protection, and exploitation of intangibles (DEMPE). But, in an era where a large language model (LLM) can generate thousands of product descriptions in a matter of seconds or suggest patentable innovations without human prompting, the boundaries between human and machine value contributions are rapidly blurring.

Moreover, as multinational groups deploy AI systems across jurisdictions, often in cloud environments with decentralised control and shared access to models or data, new tensions emerge. These include questions on economic ownership, profit attribution, and functional characterisation, all of which strike at the heart of the transfer pricing analysis. ▶

This article explores how AI is challenging conventional interpretations of intangible assets and how the DEMPE framework must adapt in the face of autonomous and semi-autonomous systems that are reshaping global value chains.

Redefining intangibles in an AI-driven economy

In transfer pricing, intangible assets have historically included items like patents, trademarks, know-how, and customer lists, which are assets that derive value not from physical form but from legal protections, strategic advantages, or intellectual capital. These were often created by identifiable teams of employees, located in specific jurisdictions, under structured development projects. The emergence of AI-generated value, however, challenges this paradigm on multiple fronts.

Modern AI systems can autonomously produce outputs with substantial economic worth, including proprietary algorithms, datasets refined through machine learning, predictive models, automated customer interfaces, and even creative or scientific content. These outputs may not be legally recognised as intellectual property (IP) in the traditional sense, particularly when ownership rights are unclear or the creation lacks human involvement. Nonetheless, they generate real and measurable returns, raising the question of whether, and how, they should be treated as intangibles under transfer pricing principles.

A key starting point is to distinguish between Generative AI and Agentic AI, both of which can drive value creation in ways that complicate traditional functional and ownership analysis.

- *Generative AI* refers to systems that produce new content, insights, or data outputs based on patterns learned from existing inputs. Tools like GPT models or image generators fall into this category. In business settings, generative AI can be applied to interactive planning, contract enforcement, and data discovery, for example, turning a company's structured query language (SQL) database into a conversational interface that delivers insights on raw material shortages, shifting customer demand, or optimal shipping strategies. These capabilities, as detailed in the Harvard Business Review (Jan–Feb 2025), are already transforming supply chain management.
- *Agentic (Autonomous) AI* goes further. It can independently make decisions and take actions to pursue goals within defined environments. These systems exhibit features like autonomy, memory, and long-term planning. Common examples include state-of-the-art virtual assistants, self-driving vehicles, personalised learning systems, automated scientific research, and even AI-driven sustainability planning. Agentic AI can analyse, decide, and act, often without continuous human oversight, creating functional outcomes that rival or surpass human input across multiple sectors (Lumenova AI, 2025).

These technologies do not just support existing business functions; they increasingly perform them. A generative AI may develop a product description that feeds directly into a digital marketing campaign, whereas an agentic system might autonomously analyse contracts, adjust pricing models, or manage inventory. The resulting outputs can significantly shape business performance, yet the economic contribution of the AI system itself and the entities enabling or deploying it is not easily captured by existing tax frameworks.

Another complex issue that arises is the distributed nature of AI developments. Consider a multinational enterprise that trains an LLM using datasets from one jurisdiction, hosts the model in a second, and deploys it across multiple entities globally. The resulting AI-generated tool may enhance brand value, improve client retention, or power new product features, but who owns the resulting intangible and how should profits be allocated?

Also, many of these AI systems continuously learn and adapt over time, blurring the lines between development and exploitation. The traditional view that intangibles are created through discrete development projects is no longer sufficient. In many cases, the value creation is emergent, iterative, and distributed characteristics that complicate not only legal ownership but also economic attribution.

In this evolving context, it becomes essential to revisit how we define, recognise, and characterise intangibles for transfer pricing purposes, particularly when the actors generating value may not be human at all.

The DEMPE framework under strain?

The OECD's DEMPE framework remains central to analysing the allocation of returns from intangible assets under the arm's length principle. By examining which entities perform the DEMPE functions of intangibles, tax authorities and taxpayers can determine which entities are entitled to the associated income.

"AI is reshaping global value chains and with that comes a series of complex international tax and transfer pricing challenges."

DEMPE was designed with a clear assumption: people perform functions, assume risks, and use assets to create value. Functional analysis involves tracing human effort, such as developers coding software, marketers building brand value, or legal teams enforcing IP rights. But in the AI era, this assumption is increasingly fragile. Consider the following scenarios:

- An AI model improves its own performance through unsupervised learning. Is this 'enhancement' of an intangible? If so, who is performing it and where?
- A natural language generation tool autonomously produces product descriptions for multiple group entities. Does this constitute 'exploitation'? If yes, which entity is responsible?
- A company licenses an off-the-shelf AI tool but trains it using proprietary customer data. Has it 'developed' a new intangible or merely enhanced an existing one?

These examples reveal the growing ambiguity in applying DEMPE to machine-led activities. Traditional roles, such as the software developer or Research and Development (R&D) lead, may be replaced or supplemented by models trained once but deployed globally with minimal marginal cost or oversight. Human intervention, where it exists, may be limited to setting high-level objectives or approving outputs.

Moreover, the function-risk-asset nexus that DEMPE relies on becomes harder to trace. AI systems can act autonomously but cannot bear risk. Yet, their actions generate significant economic outcomes. When a model drives customer acquisition or product design across jurisdictions, how should the value be apportioned among the entities involved? How much weight should be given to the bearing of risks within the DEMPE framework?

The question that arises is whether the DEMPE framework was built to account for agentic AI systems capable of learning, adapting, and executing tasks independently. As AI becomes more entrenched in value creation, DEMPE's reliance on human-centric functional analysis may become less reliable without adaptation.

International tax and transfer pricing challenges in the AI context

AI is reshaping global value chains and with that comes a series of complex international tax and transfer pricing challenges. One of the central issues is the question of ownership. AI systems are often developed, trained, and deployed across multiple jurisdictions. For instance, a base model may be developed in the US, fine-tuned using proprietary UK customer data, and hosted on cloud infrastructure serving users globally. Legal ownership of the model might rest with the consider patent? but economic ownership, determined through DEMPE functions or control over training, may lie elsewhere.

Complicating matters further, many AI-generated outputs do not fall neatly within existing categories of intellectual property. The result is a mismatch between where value is created and where it is recognised for tax purposes.

This becomes even more difficult when assessing where the resulting value should be taxed. AI often operates without a physical or human presence, which challenges traditional nexus rules. If a UK entity trains a model that is then deployed group-wide, it may contribute significantly to value creation, yet receive no share of residual profit if the legal IP sits elsewhere. These scenarios raise questions about whether local training or deployment activities should trigger compensation, or even a taxable presence (a so-called 'virtual PE'). Without clear intercompany arrangements or pricing mechanisms for each AI-related contribution, the risk of inconsistent treatment and double taxation increases.

Tax authorities may begin asserting that local entities performing model training or contributing data are entitled to a greater share of group profits. They may also challenge centralised ownership structures where shared control or multi-jurisdictional deployment clouds the line between user and developer. In the absence of robust documentation on model governance and control, such positions may be difficult to rebut.

What further complicates the landscape is the potential lack of consensus among tax authorities. Some may treat AI systems as tools, attributing profits to the IP holder. Others may view them as economic agents, warranting local attribution of value where AI operates or learns.

A clear example is India, where tax authorities are grappling with growing revenue leakage from AI-driven firms that generate income from Indian-based developers while maintaining no physical presence in the country. The current tax framework struggles to capture value from these digital business models, leading to renewed calls for reform around nexus and source rules. India is actively participating in UN-led efforts to design a new framework for taxing cross-border digital services, with specific attention to value loops created by AI and software firms operating at arm's length from their revenue-generating markets (*Economic Times*, 2024).

With no unified OECD or UN guidance on the taxation of AI-generated outputs, inconsistent interpretation seems inevitable, increasing compliance risk, audit exposure, and controversy potential.

Regulatory and policy considerations

As AI becomes embedded in modern business models, it exposes critical gaps in the international tax system, particularly the absence of rules tailored to machine-driven value creation. The OECD

Transfer Pricing Guidelines, while foundational, were developed for an era in which value was generated through human-led functions and legally recognised intangibles. They may not accommodate scenarios where DEMPE functions are performed autonomously by AI or where AI-generated assets have no easily understood ownership—a limitation which is increasingly exposed as generative and autonomous systems integrate into enterprise workflows.

Reflecting these emerging realities, a growing body of commentary from academics, policy institutes, and industry practitioners is calling for updated global guidance. Some experts propose explicitly extending DEMPE to account for non-human contributors to value creation. Others advocate for new valuation methods and attribution frameworks that are calibrated to AI-driven business models. Further emphasis has been placed on the need for enhanced documentation standards that better reflect AI-related roles, including control over model training data, responsibility for model performance, and governance over decision-making processes (Jain, A.K. (2025). When Machines Create Value: Rethinking Transfer Pricing for AI-Driven Economies. *International Journal for Research in Applied Science & Engineering Technology* (IJRASET), 13(VII), 1567–1581).

Several policy approaches are under discussion:

- Treating AI systems like capital assets, attributing profits to the legal owner or licensee of the model. This remains administratively straightforward but risks undervaluing contributions from entities that train or refine the system.
- Treating AI as an extension of the workforce, attributing value based on which entity controls, funds, or supervises the model outputs. This is more consistent with DEMPE, yet challenging to define and implement.
- Creating a new 'functional actor' category, making AI itself an economic actor whose autonomous activity must be attributed via a tailored lens within TP frameworks.

To prepare for any future changes, multinational groups should begin capturing and documenting granular details about their AI governance frameworks: who selects models, who provides training data, who monitors performance, and how outputs are monetised. This will be critical whether policy evolves or not.

Conclusion

The rise of AI, particularly agentic systems capable of learning, adapting, and performing economically significant tasks, is transforming how intangible value is created and captured within multinational enterprises. As these technologies blur the boundaries between development, enhancement, and exploitation, they also challenge the assumptions that underpin traditional transfer pricing and international tax frameworks.

The DEMPE model, while still relevant, was not built to account for non-human contributors to value. In practice, AI systems can perform core DEMPE functions autonomously, across jurisdictions, and without any physical or human presence, which raises difficult questions regarding ownership, control, economic substance, and tax nexus.

As policy guidance lags behind technological reality, taxpayers face increased uncertainty. The absence of clear rules on AI-generated intangibles, combined with fragmented enforcement across jurisdictions, creates a real risk of controversy, double taxation, or missed opportunities for defensible value attribution.

In this environment, transfer pricing professionals and tax teams must be proactive. This includes:

- Mapping the role of AI in the business model;
- Identifying where DEMPE functions are performed and whether by humans or machines;
- Reviewing intercompany arrangements to account for new value drivers; and
- Enhancing documentation to support positions on ownership, control, and risk.

Ultimately, as AI becomes embedded in the fabric of global value creation, tax frameworks must evolve to remain relevant. Whether through expanded DEMPE interpretations, new policy tools, or entirely novel approaches to functions and risks, the way forward will demand both technical rigour and conceptual flexibility.

15minutes CPD

NAVIGATING THE FUTURE WORLD OF TAX:

ARE YOU READY?

▶ **PROF HERMAN VIVIERS**, Professor and Head of Taxation at North-West University

Three . . . two . . . one . . . Lift-off! Flight 'Tax-of-the-Future' has departed. The question is: Are you ready to navigate it?

As the business world undergoes rapid transformation through artificial intelligence (AI), machine learning (ML), and other advanced technologies, taxation is also being reshaped. The South African tax landscape, like many others, is facing unprecedented disruption. Digitised business data, automated systems, and virtual taxpayer interfaces are replacing traditional processes. Tax professionals must now grapple with big data, digital assets, and cryptocurrencies—all of which are transforming tax compliance and regulation.

Technological disruption in tax

The digitalisation of tax is not on the horizon; it is already here. In South Africa, the South African Revenue Service (SARS) has expanded its digital platforms from eFiling to third-party data submissions to automate reconciliation and streamline compliance. Globally, the Organisation for Economic Co-operation and Development's (OECD's) Base Erosion and Profit Shifting (BEPS) 2.0 project and the introduction of a global minimum corporate tax are reshaping international tax norms, with far-reaching consequences for South African businesses and advisors.

While these shifts may feel daunting, they also create opportunities. AI tools allow faster data processing, enabling tax professionals to spend more time on strategic analysis, ethical judgment, and complex advisory work that machines cannot replicate.

Ethical and legal complexities—a moving target

Technology is not the only disruptor. Tax legislation itself remains an ever-moving target because it:

- Evolves constantly in response to economic, political, and social pressures; and
- Requires interpretation, often involving subjective judgment.

This creates both opportunity and risk. For example, SARS' increased reliance on real-time third-party data heightens efficiency but also raises ethical questions about taxpayer privacy, fairness, and responsible data use. On the global stage, digital services taxes continue to spark debate between developed and developing economies. Tax professionals must therefore not only be technically proficient, but also ethically aware.

Skills for the future tax professional

How can tax professionals prepare for future roles when those roles are still being defined? The answer lies in cultivating adaptability. Without human buy-in, digital transformation fails.

Tomorrow's tax experts must:

- *Be digitally savvy:* comfortable with data analytics, AI tools, and emerging technologies.
- *Think strategically:* beyond compliance, towards innovation and value creation.
- *Remain life-long learners:* continuously learning, unlearning, and relearning.
- *Develop ethical and integrative thinking:* to balance efficiency with integrity.

Professional bodies such as the South African Institute of Taxation (SAIT) are already embedding digital acumen, ethics, and sustainability into their education, training and CPD frameworks for professional members. Employers are following suit, adjusting recruitment criteria and compensation structures to reflect this new required skillset.

Implications for South Africa

For South African tax professionals, these global trends intersect with local realities:

- *Revenue needs:* A constrained fiscal environment means SARS is under pressure to improve efficiency, compliance, and collections through digital means.
- *Digital assets:* The rise of cryptocurrencies challenges the regulatory framework and requires clear guidance for both taxpayers and advisors.
- *Education and training:* Universities and professional bodies must redesign curricula to prepare graduates for a tax landscape where competence in technical, technological, and ethics skills is equally important.

Tax practitioners who embrace this shift will be better positioned to create value not just for clients, but also for the fiscus and the broader public.

Conclusion: Ready for Take-Off?

The future world of tax will not wait for us to catch up. It demands adaptability, digital competence, and ethical resilience. South Africa's tax professionals stand at a crossroads: those who embrace the AI-driven, data-intensive, globally connected tax environment will thrive. Those who resist face the risk of becoming irrelevant.

So, are you ready to take your seat on Flight '*Tax-of-the-Future*'? Are you in top form?

15minutes CPD

THE MULTI-DISCIPLINARY TAX PROFESSIONAL:

BREADTH IS THE NEW DEPTH

▶ SOUTH AFRICAN INSTITUTE OF TAXATION

For decades, tax was regarded as a narrow craft. Practitioners carved out careers by specialising in corporate tax, VAT, or customs, developing deep technical knowledge within one lane.

But the modern tax environment has upended this model. Rapid technological change, complex regulation, and shifting client demands now require professionals who are more than technicians. The future belongs to the multi-disciplinary tax professional: a strategist who blends tax mastery with literacy in law, accounting, technology, sustainability, and business.

The one-stop advisor clients want

Clients no longer want siloed opinions. A multinational entering South Africa, for instance, expects guidance that integrates VAT on digital services, transfer pricing exposures, and environmental, social, and governance (ESG)-linked reporting. Even small businesses are demanding advisors who can manage payroll taxes, explain government incentives, and identify risks associated with digital platforms.

South African businesses, already grappling with high compliance burdens, are especially exposed. They are looking for professionals who can simplify complexity and provide integrated solutions.

From technician to strategist

Three shifts are driving this transformation.

First, *digitalisation*: SARS' rollout of e-filing, e-invoicing, and analytics-driven audits demands professionals who can interpret the law and navigate the systems. Second, *globalisation*: OECD-led reforms, such as BEPS 2.0 and digital services taxes, mean that even local firms face cross-border compliance issues. Third, *sustainability*: Carbon taxes, renewable energy incentives, and ESG-linked disclosures mean tax advisors must understand how environmental policy intersects with finance.

These pressures make it clear: the narrow specialist risks being sidelined, while those with breadth are better placed to advise, anticipate, and lead.

Building multi-disciplinary expertise

Being multi-disciplinary does not mean being an expert in everything. Instead, it is about cultivating sufficient literacy across adjacent fields to identify risks and opportunities, and knowing when to engage deep specialists.

In South Africa, the South African Institute of Taxation (SAIT) has recognised this shift. Alongside traditional tax qualifications, it offers supplementary designations such as Tax Accounting Compiler – TAC(SA) and Tax Accounting Officer – TAO(SA). These designations enable practitioners to expand their service offering, positioning themselves as one-stop advisors who can both compile financial statements and deliver strategic tax guidance.

This integrated approach is already visible in practice. A startup founder may rely on a tax professional who can advise on IP structuring, claim incentives, and manage VAT obligations on digital sales. A trade business may need an advisor who understands customs duties, transfer pricing, and dispute resolution in tandem. ESG-conscious companies, meanwhile, look for consultants who can weave together green incentives, reporting standards, and tax treatment.

Technology: challenge and opportunity

Automation and artificial intelligence are reshaping the profession. While this may reduce the demand for routine preparation, it does not eliminate the need for skilled professionals. Instead, it raises the bar.

The multi-disciplinary professional who understands both tax law and technology can help clients deploy automation strategically, cut costs, improve accuracy, and free human expertise for higher-value advisory work. Rather than being displaced by machines, they orchestrate the collaboration between technology and human judgment.

South Africa's unique pressures

The need for breadth is particularly urgent in South Africa. Businesses face one of the highest compliance burdens in the world, with complex rules spanning VAT, PAYE, customs, and corporate tax. At the same time, youth unemployment remains high, and employers are increasingly demanding hybrid skills, such as legal literacy, accounting fluency, and digital capability, from new entrants into the profession.

"The future belongs to the multi-disciplinary tax professional: a strategist who blends tax mastery with literacy in law, accounting, technology, sustainability, and business"

Policy volatility adds further pressure. From proposed digital tax rules to possible reforms in debt reporting, regulations are evolving rapidly. Advisors who can integrate legal, financial, and operational perspectives will be best placed to protect clients from unexpected risks.

This context also makes SAIT's approach to multi-designation professionals especially relevant. By equipping practitioners with both technical depth and cross-functional breadth, these pathways offer South African tax advisors a competitive edge in a globalised profession.

Looking forward

The message is clear: the era of the tax silo is over. Compliance-only roles are shrinking, while integrated advisory roles are expanding. For professionals, the implication is stark. Breadth is no longer the enemy of depth—it is the new depth. Those who embrace this shift will not only serve clients better but also build resilience, marketability, and leadership opportunities in a profession that is transforming before our eyes.

15minutes
CPD

SCARCE SKILLS, BIG OPPORTUNITIES:
Making the case for a career in transfer pricing

▶ **MICHAEL HEWSON,** founder and director, Graphene Economics

I have made my career in transfer pricing (TP)—an area of tax that few people outside of the profession have even heard of; even fewer understand its potential impact on multinational business. However, transfer pricing is moving up the tax agenda.

It is not only firmly on the radar of the South African Revenue Service (SARS) but also a key focus area of global tax policy. For young professionals looking to make their mark in the next generation of tax, it offers a career path that is challenging, rewarding, and—perhaps most importantly—full of opportunity.

At the same time, it is a field where South Africa urgently needs more capacity. Transfer pricing skills are scarce worldwide, but particularly here, at home. That means TP professionals have a dual responsibility: to encourage young professionals in considering this path and to encourage firms to invest in developing the next wave of specialists.

Why transfer pricing matters

Transfer pricing is essentially about how companies within a multinational entity (MNE) set the prices for transactions with one another, whether for goods, services, intellectual property, or financing. These internal transactions shape where profits are reported and, therefore, where tax is paid.

It can be quite technical but the stakes are enormous. For countries, transfer pricing plays a role in whether they collect their fair share of business tax revenue. For MNEs, transfer pricing influences business strategy, investment decisions, and even global trade flows. ▶

The Organisation for Economic Co-operation and Development's Base Erosion and Profit Shifting (BEPS) project and South Africa's own strengthening of transfer pricing rules under the Income Tax Act 58 of 1962 and the Tax Administration Act 28 of 2011 have firmly established transfer pricing as a priority. SARS is stepping up its focus and multinationals operating here can expect closer scrutiny. That makes skilled professionals in this space more valuable than ever.

Personally, I believe in the importance of TP so much that I not only chose it as a career but then founded a specialist African TP advisory firm in 2017. It is my privilege and pleasure to engage with MNEs, revenue authorities, partners, and associates operating on the continent, as well as leading a vibrant young team of TP professionals who, I believe, are shaping the face of TP in South Africa and beyond.

The career appeal of transfer pricing

For young tax professionals, transfer pricing offers several advantages:

- *Global exposure*: Because transfer pricing is driven by international guidelines and cross-border realities, you quickly find yourself working on issues that extend well beyond South Africa's borders.
- *Interdisciplinary scope*: Transfer pricing is not only about tax law. It requires an understanding of economics, finance, business strategy, and even behavioural insights. This makes the work varied and intellectually stimulating.
- *Strategic impact*: Unlike some areas of tax that are compliance-heavy, transfer pricing sits close to the heart of how businesses operate. Advising on transfer pricing means influencing investment structures, value chains, and strategic decision-making.
- *Scarce skills, strong demand*: With SARS ramping up audits and multinational groups under pressure to comply with OECD guidance, demand for transfer pricing expertise continues to outstrip supply. That creates both career security and the chance to advance quickly.
- *Meaningful contribution*: For those motivated by purpose as well as opportunity, transfer pricing offers a way of contributing to Africa's fiscal health. Ensuring fair taxation of multinationals is not just about balance sheets; it is about revenue collection that contributes towards funding schools, hospitals, and infrastructure.

For young professionals, the message I would like to deliver is simple: transfer pricing offers a career path that is globally relevant, intellectually rewarding, and in high demand.

Building the next generation

If transfer pricing is so promising, why do we still struggle with a shortage of skilled professionals? The answer lies partly in its complexity. It takes time and practice to build genuine expertise, and there have been limited opportunities for structured learning in South Africa. As with all good things, there are no shortcuts. It takes tremendous effort from the individual, as well as perseverance and patience to develop the proper skills, combined with a positive, supportive environment.

"Transfer pricing offers a career path that is globally relevant, intellectually rewarding, and in high demand"

This is why the SAIT, together with tax firms (including Graphene Economics), has invested in developing a TP training programme. The aim is to create a practical, structured pathway into the profession and to build a pipeline of future leaders in the field.

The two-year programme combines in-person training sessions, assignments, and exams with monthly performance logbooks to track development. Year one focuses on the fundamentals of compliance: accurate delineation of transactions, applying the five transfer pricing methods, conducting functional and economic analyses, and navigating South African compliance requirements. Year two builds into advisory work, covering areas like financial assistance, intellectual property, business restructuring, and dispute resolution.

Importantly, the training is facilitated by senior professionals in the industry, using real-world case studies. This ensures participants do not only learn the theory, but also how it applies in practice.

Why firms should get involved

The programme has already attracted strong interest, but for it to succeed, and for South Africa to meet its growing demand for transfer pricing specialists, we need broader industry involvement. At present, much of the lecturing and assessment load falls on a small group of practitioners. The more firms contribute facilitators, case studies, and mentorship, the stronger the programme will become.

Ultimately, all of us in the tax profession benefit from a deeper pool of transfer pricing expertise. For firms, that means being able to recruit staff with a stronger foundation in the discipline. For the profession as a whole, it means raising standards, strengthening our credibility with SARS, and ensuring South Africa can keep pace with global developments. My message to firms is that, investing in developing the next generation of transfer pricing specialists is not just a contribution to the profession, but a strategic advantage for your practice.

The SAIT transfer pricing training programme is one of the best ways to get started in TP, or to support your staff in building these skills. It is not the only pathway into the field, but it is a structured, rigorous, and credible one.

A pathway to success

The tax profession in South Africa faces a growing demand for skills across the board, but I believe TP stands out as a field where the gap between demand and supply is especially acute. Addressing this is not just a matter for SARS or the government. It is up to us, as professionals, to ensure the next generation has the tools, training, and encouragement they need.

If you are a young professional considering your next step, TP offers you a chance to build a career that is both rewarding and relevant. If you are a firm looking to invest in your people, supporting initiatives like the SAIT TP training programme is an investment in your own future.

15minutes CPD

ESG AND TAX:
Sustainability-linked strategies for the future

▶ **RONALD BOTES,** Axxxxx

We live in a new economic reality, which is generally referred to as a sustainable circular economy. The aim of this article is to discuss the renewed focus on the nature of environmental, social and governance (ESG)-related taxes and their role in contributing to a sustainable future.

The main problem is that most professional accountants, tax advisors, and their clients are oblivious about ESG-related taxes. The content below focuses on various key elements, including carbon taxes, green incentives, and ESG-linked reporting, which highlight how sustainability is reshaping the advisory role. Taxation has become a key ingredient in the ESG strategy of an organisation.

The purpose of ESG taxes

The purpose of ESG taxes is predominantly two-fold. First, based on the Pigouvian principle, it corrects negative organisational behaviour ('polluter-pays'), and second, ESG taxes collected are earmarked for funding carbon and other ESG projects which contribute to ESG initiatives. Negative organisational behaviour refers to activities conducted by the organisation that oppose future sustainability of profit, the people, and the planet.

ESG-related taxes

These taxes are not limited to carbon tax as per the Carbon Tax Act. Current green or ESG-related taxes include carbon tax, plastic bag levy, tyre levy, e-Waste levy, and health promotion levy (Sugar Tax).

ESG-related tax incentives are key aspects in optimising the tax responsibility of organisations as incorporated in the Income Tax Act and the Carbon Tax Act. The Income Tax Act incentives include the renewable-energy investment allowance (Section 12B), the Energy-efficiency savings incentive (Section 12L), the Environmental rehabilitation deduction (Section 37C), and the Public-Benefit Donation Deduction (Section 18A). The Carbon Tax Act provides for a carbon offset allowance that entitles the carbon taxpayer to claim up to 5% of their gross carbon tax liability. Carbon tax is currently in its roll-out phase one, whereas phase two will be rolled out in 2026, with higher tax rates and more stringent measures. The focus area, from an organisational perspective, is to compute the gross tax liability, which is dependent on carbon emissions thresholds, allowances and carbon offsets.

The Income Tax Act clearly illustrates that the focus is no longer on environmental taxes only in terms of ESG-related taxes. A typical example is the Public-benefit donation deduction, stating that eligible recipient organisations do not only include environmental conservation programmes, but also social development and community upliftment.

Next generation ESG-related taxes

The tax advisor should also be mindful of possible future ESG-related taxes in South Africa. These taxes include the following: Water abstraction levy, biodiversity impact fee, extended producer responsibility (EPR) packaging levy, nutrient pollution tax, and urban congestion and low-emission zone charge. It is obvious that future ESG taxes are not limited to carbon emissions only. Various countries have already implemented these taxes on a national or regional basis. South Africa is most vulnerable to water-related taxation due to inherent water scarcity.

ESG-related tax strategy

There are several reasons for the tax advisor to carefully formulate an ESG-related tax strategy. The most obvious reasons are optimising the tax position of the organisation and achieving business success driven by sustainable development. The tax advisor needs to develop a comprehensive ESG tax strategy for the Sustainability or Compliance Officer to include in the corporate ESG strategy. The tax advisor should include both current and emerging ESG-related tax risks.

ESG-linked reporting

The last decades are known for moving from historical financial reporting only to integrated reporting initiatives by including both financial and non-financial information in the annual reports of organisations. In recent years, more and more companies have also included a sustainability or ESG section in their annual reports. Sustainability disclosure standards, IFRS S1 (General Requirements for Disclosure of Sustainability-Related Financial Information) and IFRS S2 (Climate-Related Disclosures), have also been issued by the ISSB. Many organisations mention both actual ESG-related taxes paid as well as future exposures to such taxes in the ESG Report. In addition, it may also refer to the initiatives planned to reduce the current and future tax liability. It appears that organisations become interested in ESG-related taxes after implementing ESG-related activities.
The tax advisor needs to consider several questions, such as: To what extent does an organisation refer to ESG taxes in the ESG report?

> ***"The tax advisor needs to develop a comprehensive ESG tax strategy for the Sustainability or Compliance Officer to include in the corporate ESG strategy"***

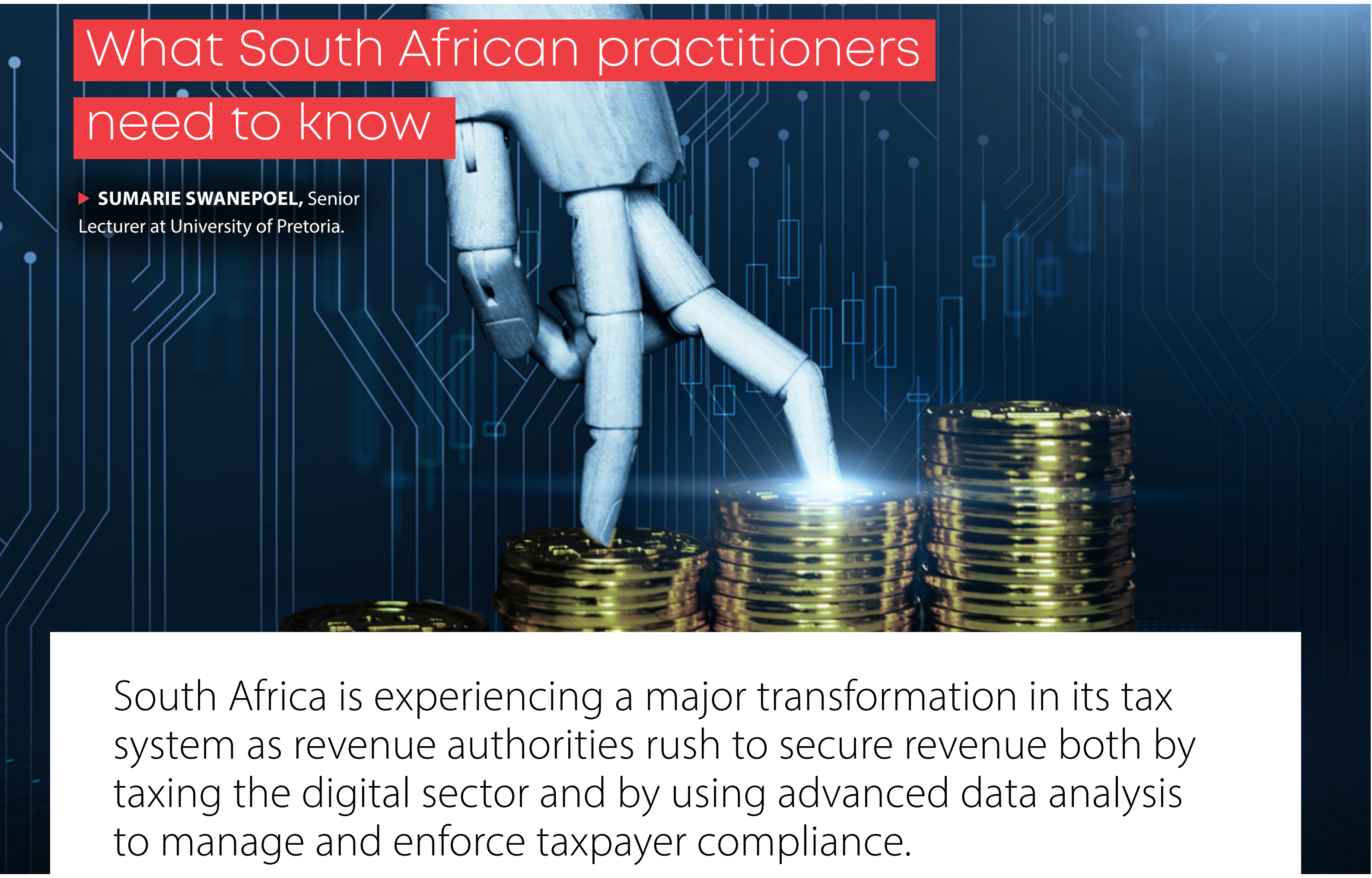
What aspects of tax should be mentioned in the ESG Report? Also, how is the significance of the tax issues considered for reporting in the ESG Report assessed? Is the tax avoidance policy of the organisation negatively impacting the local economy's ESG goals? Is ESG-related tax seen as 'tax as a cost' or as 'tax as a contribution'?

Conclusion

In conclusion, it is evident that ESG-related tax has become an increasingly complex material matter that impacts organisations in terms of current and emerging financial, compliance, and reputational risks. The tax advisor needs to evolve from a one dimensional tax calculator to a value officer who contributes to a sustainable future for the organisation, society, and the planet.

THE DIGITAL TAX REVOLUTION:

What South African practitioners need to know



SUMARIE SWANEPOEL, Senior Lecturer at University of Pretoria.

South Africa is experiencing a major transformation in its tax system as revenue authorities rush to secure revenue both by taxing the digital sector and by using advanced data analysis to manage and enforce taxpayer compliance.

In this changing landscape, the most recent developments are the proposed 2% turnover tax on digital platforms, changes in VAT regulations, and the VAT modernisation drive. Practitioners who understand these developments will be best positioned to guide their clients through this transformation.

The proposed 2% digital platform tax

In a Draft White Paper released in July 2023, South Africa's Department of Communications and Digital Technologies suggested implementing a 2% turnover tax on digital platforms. This tax would apply to broadcasters, on-demand services, and public video-sharing platforms. The funds will be ringfenced to specifically support the development of South African content. A sceptical observer might question whether this is merely a last-ditch effort to rescue the national broadcaster. Local content has received strong viewer support and has consequently attracted substantial private investment, including from suppliers such as Netflix. Although the effects will be limited to fairly specific types of service providers (think Netflix, Disney, YouTube) rather than being widespread, tax professionals should be mindful of this proposed new tax.

VAT in the digital economy

Since 2014, South Africa has progressively tightened its VAT net on digital supplies. Recent developments have made some common-sense changes that bring limited administrative and compliance relief. In the case of intragroup transactions, the fiscus has tightened its belt even more.

Electronic services

A new electronic services regulation came into effect on 1 April 2025. The new definition of 'electronic services' for VAT purposes now excludes supplies by a non-resident to South African VAT vendors. This business-to-business (B2B) exclusion aligns South Africa with the OECD's best practices. Therefore, practitioners need to be mindful of potential de-registration needs if these foreign residents now find themselves outside the enterprise definition as a result of these amendments.

Although these changes make perfect sense in reducing the administrative burden in cases where the fiscus does not stand to gain from the transactions in any event, this does not mean that foreign suppliers are completely off the hook. The B2B exclusion does not apply when supplies are made to both vendors and non-vendors. In addition, the foreign supplier will need to carefully document and monitor that its supplies are made only to the vendors. The recipient of the services will need to consider whether they have to report imported services.

Intermediaries

In a bid to further assist with the administrative burden, the use of intermediaries for electronic service providers was broadened and anyone, whether VAT-registered or not, is entitled to make use of an intermediary. This could also allow certain electronic service suppliers to deregister entirely and move their VAT management to an intermediary.

Intragroup electronic services

Previously, intergroup relief was relevant to electronic services provided solely for use by South African group entities. The revised rules mandate that the non-resident company provider of the electronic services specifically devise, develop, create, or produce the electronic services for use by the local group entity. Therefore, intergroup supplies of electronic services require reassessment and may no longer qualify for relief.

VAT modernisation

The foundation for VAT modernisation in South Africa is being established; this will involve SARS gaining access to real-time reporting for VAT purposes. The proposed e-reporting system, along with the potential integration of SARS into a company's enterprise resource planning (ERP) system, warrants the full attention of tax practitioners. Although implementation is anticipated in 2028 in South Africa, it is imperative to engage in discussions, provide input, and begin preparations now.

It is crucial to ensure the accuracy of data from the outset in light of the envisioned, modernised VAT return. Addressing inaccuracies after the fact may necessitate extensive explanations and paperwork, once SARS has access to real-time or close to real-time reporting. Additionally, digital literacy is becoming an essential skill in taxation. SARS will undoubtedly utilise the data collected for risk management and enforcement purposes. Similarly, robust tax risk management and governance functions should be in place to ensure stringent control over the e-reporting and e-invoicing processes. Furthermore, tax practitioners must adapt to a multidisciplinary environment and collaborate closely with software engineers and data analysts. This approach will enable them to remain at the forefront of these changes and provide clients with comprehensive, practical advice as they approach 2028.

"Ultimately, the digital tax era calls for tax practitioners to be proactive, adaptable, and committed to continuous professional development"

The evolution of digital taxation in South Africa presents both significant challenges and opportunities for tax practitioners. As SARS continues to implement and refine digital tax measures, practitioners must stay abreast of rapidly changing legislation, international developments, and evolving compliance requirements for both domestic and foreign digital service providers. Additionally, the increased use of technology by SARS for monitoring and enforcement means that tax practitioners must also enhance their own digital capabilities and data analytics skills.

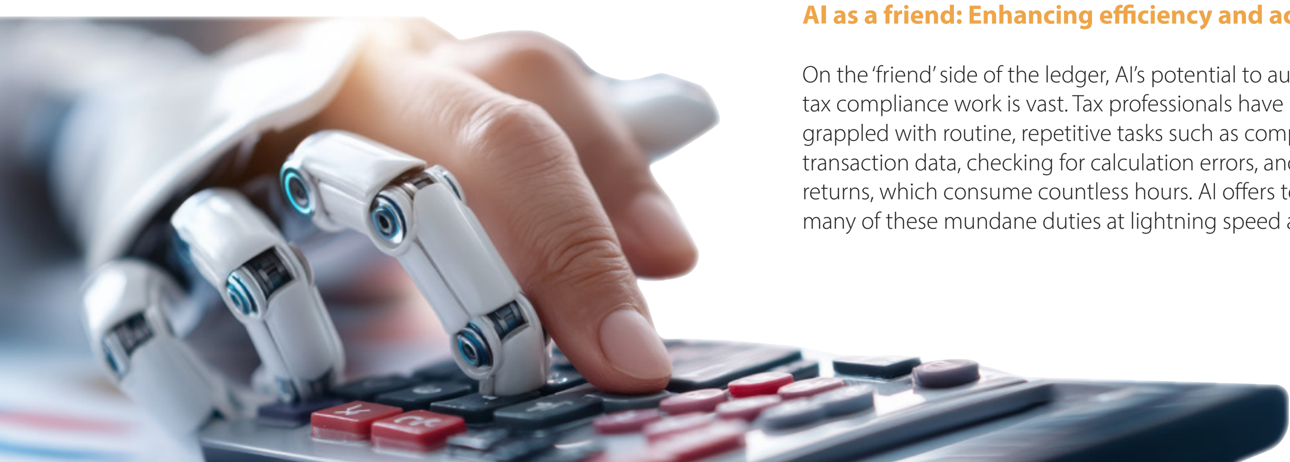
Those who invest in understanding these complexities and building expertise in digital taxation will be well-positioned to provide valuable guidance to clients navigating this new terrain, while ensuring compliance and optimising tax positions in an increasingly digitalised economy. Ultimately, the digital tax era calls for tax practitioners to be proactive, adaptable, and committed to continuous professional development.

AI IN TAX COMPLIANCE:

FRIEND OR FOE FOR SOUTH AFRICAN TAX PROFESSIONALS?

GODFREY WILLIAMS, Tax Advisor at Goliath Williams Financial Services

An AI-driven future for tax compliance raises hopes of efficiency but also fears of displacement among tax professionals. South Africa's context, where SMEs are the economic backbone, brings unique challenges and opportunities to this global debate.



Introduction

A local tax manager scrolls through the latest news: artificial intelligence algorithms are preparing tax returns, flagging irregularities, and even conversing with taxpayers via chatbots. Across the world, similar headlines trumpet AI's growing role in finance and compliance. This surge of technology prompts a pressing question: Is AI a trusted friend that will streamline burdensome tax processes or a formidable foe threatening the jobs and expertise of tax practitioners? This question resonates sharply in South Africa. Here, small and medium-sized enterprises (SMEs) form the backbone of the economy, contributing over 50% of GDP and approximately 60% of employment (Saah & Musvoto, 2020); yet, they struggle under complex tax regulations and resource constraints (Sitharam & Hoque, 2016). Many SME owners find basic tax processes daunting due to limited knowledge, administrative burdens, and cash flow issues (Ndlovu & Schutte, 2024).

In this context, AI tools offer a tantalising promise to ease these pain points, but also stoke anxiety among the humans behind the numbers. Globally, institutions such as the OECD and bodies like the African Tax Administration Forum (ATAF) urge tax leaders to harness digital technologies for efficiency and accuracy[1][2]. Yet, the rise of 'tax tech' compels professionals to re-imagine their roles. This article, grounded in the author's MBA research on AI for tax compliance and informed by interviews with South African tax stakeholders, explores the friend-versus-foe dichotomy of AI in tax. Rather than declare AI unequivocally 'good' or 'bad', it invites tax practitioners, business leaders, and policymakers to weigh the evidence and consider how best to adapt in an uncertain but rapidly evolving landscape.

AI as a friend: Enhancing efficiency and accuracy

On the 'friend' side of the ledger, AI's potential to augment tax compliance work is vast. Tax professionals have long grappled with routine, repetitive tasks such as compiling transaction data, checking for calculation errors, and preparing returns, which consume countless hours. AI offers to take on many of these mundane duties at lightning speed and with

"AI in tax is both transformative and disruptive, presenting a classic double-edged sword"

precision. For instance, South Africa's tax authority (SARS) already uses machine learning to pre-populate tax returns with information it holds. Individual taxpayers need only verify or correct the entries, significantly reducing manual input. One SME owner interviewed in the author's study noted that an ideal AI tool could continuously capture documentation and data throughout the year, so that when tax season arrives, "all of the information [is] in one place," making the final return preparation much easier[4]. Such automation could minimise human error in filings and free practitioners to focus on more complex advisory issues. Indeed, research has found that human mistakes and misunderstandings of tax rules are a major cause of non-compliance, especially for smaller businesses (Adelekan et al., 2024; Cahyani & Puspitosari, 2023). By handling the detailed record-keeping and calculations, AI can help address some root causes of errors and missed deadlines[5]. As one South African tax expert quipped, "automation and intelligent systems could alleviate compliance burdens" by tackling complexity and reducing errors (Weilbach, 2025).

AI is also a tireless assistant when it comes to data analysis and anomaly detection. Tax authorities globally are deploying AI to spot patterns that humans might overlook. SARS, for example, has invested in advanced data analytics to identify anomalies and potential tax evasion schemes[6][7]. These same technologies can be friends to tax professionals in companies and accounting firms: an AI system can cross-check a company's financial records against tax regulations, flag discrepancies, and even alert practitioners to compliance risks before an audit does. As observed, modern tax practices can use AI tools to automate risk assessments, scanning transactions and filings for red flags in real time. Such tools can act like a second pair of eyes, tirelessly reviewing data overnight so that by morning, the tax team has a refined list of issues to address. This not only improves accuracy but also gives practitioners confidence that nothing critical will slip through the cracks.

Crucially, AI's ability to handle grunt work creates space for tax professionals to engage in *higher-value activities*. Rather than spending days reconciling spreadsheets or researching every new tax rule manually, a practitioner can rely on AI to do the heavy lifting of information processing. The practitioner can then focus on strategic tax planning, interpreting results, and advising clients or business units. In an interview, one tax consultant acknowledged this benefit, saying AI could "assist with the mundane tasks and allow the tax practitioner to focus more on the intricate stuff of what tax compliance requires"[9]. In other words, AI could elevate the role of the human expert from number-cruncher to strategic analyst. This sentiment aligns with global trends: tax departments worldwide report that automation is key to shifting their focus from reactive compliance to proactive strategy[10][11]. By embracing AI as a collaborative tool, tax teams might transform their image from compliance cost centres into strategic partners that leverage data insights for business advantage.

There is also an argument that AI can be a friend to taxpayers and society at large. With AI improving the efficiency of tax collection (both in firms and in revenue authorities), compliance costs could decrease over time. Fewer errors and faster processing mean fewer penalties and disputes—a relief especially for SMEs that often cannot afford costly mistakes. Wider adoption of AI-driven e-filing and chatbots could make tax compliance more accessible: imagine a multilingual AI assistant that helps a small business owner navigate filing steps in plain language at any hour. This user-friendliness can boost voluntary compliance. The OECD has championed such ideas, envisioning a future 'Tax Administration 3.0' where tax systems are seamless and largely automated, reducing friction for taxpayers[12]. In South Africa, SARS' own modernisation journey from eFiling to a new mobile app already reflects these goals. As more routine interactions are handled by algorithms, human officials and practitioners could have more capacity to assist with truly complex cases, improving overall service quality. In sum, AI as a friend could mean *greater accuracy, efficiency, and even fairness* in the tax system, with benefits felt by both professionals and the public.

AI as a foe: Disruption and challenges

Despite these encouraging possibilities, there is a palpable sense of 'foe' in the room whenever AI's role in tax is discussed among practitioners. The most immediate concern is *job security*. If AI can automate significant portions of tax compliance work, what does that mean for the armies of accountants, tax preparers, and clerks currently performing those tasks? It is a valid fear; early forms of automation (like basic accounting software) have already reduced the demand for entry-level bookkeepers. Now, more advanced AI threatens to encroach further up the value chain. A recent Thomson Reuters survey of indirect tax professionals worldwide found that "*technology and automation*" were the most frequently cited challenges they face, mentioned by 40% of the respondents[14]. This topped even the perennial worry of resource constraints. The survey suggests that tax teams are grappling with how to balance the need to adopt new technology with the reality that such automation could make certain roles redundant[15]. In South Africa, where unemployment is high and many professionals build careers in tax and finance, the prospect of AI displacing skilled workers is unsettling. Seasoned tax consultants may wonder if years of expertise interpreting arcane tax laws can truly be replicated by an algorithm – and if so, whether their own judgment will still be valued.

Beyond the existential job threat, there are practical and ethical challenges that cast AI as a potential foe. One issue is the reliability and limitations of the technology itself. AI systems are only as good as their programming and data. If an AI tool is not properly trained on South Africa's unique tax rules, for example, it might make incorrect determinations, leading to compliance errors that humans would then have to fix. A participant in the MBA research interviews expressed healthy scepticism, saying they would be "*sceptical at first*" about trusting an AI with sensitive tax matters and would "*want to know how the model was built*" before relying on it[16]. This reflects a broader concern about transparency and trust: AI decisions can sometimes be a 'black box'; in tax, where legal accountability is paramount, practitioners are rightly wary of taking AI outputs at face value. Mistakes in tax compliance can carry heavy penalties. If an AI misclassifies a transaction or overlooks a deduction nuance, it is ultimately the company or client (and their human advisor) who bears the cost. Thus, many professionals feel that AI must prove itself as *unerringly accurate and audit-able* before they will fully trust it—a high bar in a field where the devil is always in the details.

Another challenge is unequal access and skills gaps. Cutting-edge AI tax solutions might be affordable and usable for large corporations with dedicated IT and tax technology teams, but what about smaller firms and practitioners? Many South African SMEs operate on tight budgets and lack in-house IT expertise (Ngibe & Lekhanya, 2019; Asah et al., 2020). For them, investing in an AI-driven tax system or even advanced software could be prohibitively expensive. The risk is a widening gap where big companies deploy sophisticated tax AI and gain efficiency advantages, while smaller players and their advisors lag, stuck with manual processes. In effect, AI could become a *foe by exacerbating inequality* in the tax profession; those who can adapt and afford the new tools surge ahead, whereas others are left in the dust, potentially losing clients or relevance. Furthermore, if tax authorities like SARS aggressively adopt AI (as they are doing) and expect taxpayers to interface through digital systems, practitioners who are not technologically savvy might struggle to keep up on behalf of their clients. This scenario, which is already visible in SARS' increased use of e-filing, data analytics and even plans for 'digital twinning' AI systems, means tax compliance is becoming a high-tech affair[18][19]. Practitioners who cannot navigate e-filing or interpret AI-issued notices could find themselves sidelined.

There is also the fear of AI being a foe to professional identity and judgment of tax experts. Tax is not just number crunching; it involves nuanced judgment calls, interpretations of laws, and ethical considerations. Practised tax consultants often pride themselves on understanding the intent behind regulations and crafting solutions within the bounds of law—tasks requiring human creativity and

responsibility. If AI begins to handle more of the analysis, will the role of human judgment diminish? Some worry about over-reliance on machines; an AI might suggest a tax position that optimises savings, but a seasoned practitioner might temper that advice, knowing the position could attract regulatory scrutiny or conflict with the spirit of the law. One interview participant highlighted that while AI could do the tedious work, "*when it comes to integral tax issues, I would want to speak to a physical person rather than an AI chatbot*"[16]. This underscores a key point: trust in the tax profession is built on personal accountability and expertise. If clients start believing that "AI knows best", the human advisor's authority might be undermined. Moreover, any errors made by AI, for example, a faulty tax calculation, could erode public trust not just in the technology but in the tax system as a whole. The ethical responsibility in tax compliance ultimately lies with humans and professionals may find AI a bit of a double-edged sword; it can enhance their work, but it can also put them in difficult positions if its outputs are wrong or if they are expected to blindly follow an algorithm's lead.

Conclusion

Is AI a friend or foe of tax compliance professionals? At this juncture, there is no simple answer—and perhaps that is the point. AI in tax is both transformative and disruptive, presenting a classic double-edged sword. On one side, it promises unprecedented efficiency, accuracy, and the alleviation of tedious workloads; on the other, it threatens to upend established roles and demands a new set of skills that not everyone will readily acquire. South African tax practitioners feel these twin faces acutely as they operate in an environment of both great need (to ease compliance burdens on thousands of struggling SMEs) and great challenge (resource limits and skills gaps in embracing advanced technology). The OECD and ATAF urge us towards a future where technology is seamlessly integrated into tax administration, but they also caution that achieving this vision requires investment in people: reskilling, education, and leadership that is willing to innovate. In the end, whether AI becomes a trusted colleague or a job-stealing adversary will depend on how stakeholders respond. For tax leaders and professionals, the charge is clear: *adapt and adopt*. By staying curious, continuously learning, and guiding AI's use with professional skepticism and ethics, they can ensure that the technology serves as a complement to human expertise, not a replacement. For the wary tax practitioner worried about their livelihood, the message is not to ignore the emotional uncertainty—it is indeed an uncertain time—but rather to channel that energy into proactive learning and openness to new roles. AI may never fully replicate the nuanced judgment and personal trust that human advisors provide, especially in complex tax matters. Yet, it will undoubtedly change how those advisors work.

As we stand at this crossroads, the question about friend or foe ultimately invites each of us in the tax community to reflect: "How can we make AI our ally and are we prepared to evolve along with it?" The story is still unfolding and the ending— cooperative friend or menacing foe—is ours to write.

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THE TAX STUDENT'S

GUIDE TO GETTINGHIRED

A compilation of hiring process information from accounting firms, Government departments and law firms to assist tax graduates on their journey to becoming tax professionals.

MINIMUM OVERALL REQUIREMENTS FOR ADMISSION

DELOITTE	Hons Tax
EY	Completed Honours degree in Tax or Accounting with an academic weighted average of at least 65%
KPMG	Hons Tax
PWC	Hons Tax, LLB
BDO	Hons Tax, B degree + HDip Tax, Hons CA, Hons Economics, LLB
CROWE	Hons CA
KRESTON	BCom Hons Degree specialising in tax (completed)
MAZARS	Undergraduate degree
MOORE	Hons Tax
NOLANDS	Hons Tax
PKF	Hons Tax
SNG-GT	Hons Tax or Postgraduate Diploma in Tax; Hons CA
TAX CONSULTING SA	BCom Honours Tax degree
THE TAX HOUSE	Honours in Tax, Postgraduate Diploma in Tax
SARS	Varies for the different programmes
OTO	University Honours Accounting / Advanced Diploma

FIRMS THAT SEND RECRUITERS TO UNIVERSITIES (CAREER DAYS)

DELOITTE	Deloitte sends recruiters to university career fairs and we participate in other particular projects we are invited to.
EY	We announce all our campus events on our social media pages. Please follows us on: Facebook: EY Careers Instagram: eyafrica_ Twitter: @EY_Africa
KPMG	We attend student fairs.
PWC	NWU (Potch and Vaal), UP, UJ, WITS, UCT, Stellenbosch, and Rhodes.
BDO	We attend various university career fairs throughout the year.
CROWE	We go to career fair days at UCT, University Stellenbosch, and UWC.
KRESTON	Kreston attends various Career Days throughout the year.
MAZARS	We attend career fairs at most universities. These happen throughout the year.
MOORE	We attend career days at all major universities as well as the SAIT student conference in Cape Town.
NOLANDS	We have recruiters present at university career days and at the SAIT Student Conference.
PKF	Throughout the year and on special career days held by the universities.
SNG-GT	We send them during the recruitment weeks published by universities.
SARS	SARS participates in university career fairs to attract students to our programme and only recruits from formally-received online applications.

FIRMS THAT OFFER INTERNSHIP PROGRAMMES TO STUDENTS BEFORE THEY GRADUATE

KPMG

Two-year graduate learnership with SAIT exams; no rotation of business units

MOORE

Moore Cape Town offers a one-week vacation work programme during the June / July holidays

NOLANDS

Two-year graduate learnership with SAIT exams; no rotation of business units

SARS

SARS has an internship programme for matriculants with a Higher Diploma in Financial Management (or similar)

FIRMS THAT OFFER WINTER PROGRAMMES TO STUDENTS BEFORE THEY GRADUATE

DELOITTE

We offer 1 Deloitte Vac School in July

MAZARS

We offer an annual vacation programme in July

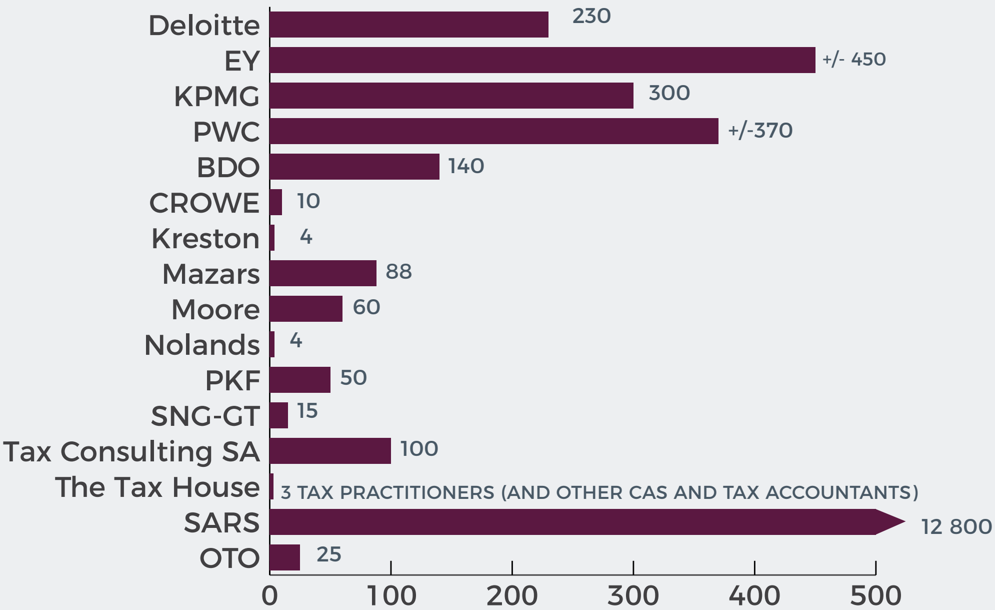
MOORE

Moore Cape Town offers a one-week vacation work programme during the June / July holidays

PKF

Vac work in July and December during school holidays

NUMBER OF PROFESSIONALS IN THE FIRM'S SOUTH AFRICAN TAX DEPARTMENT



WHY SHOULD A GRADUATE CHOOSE YOUR FIRM AS OPPOSED TO A COMPETITOR'S?

DELOITTE	As a Deloitte Tax & Legal professional, you will work with colleagues across Africa as well as across the globe to address the complex, ever-changing challenges of our clients. This practical approach broadens your tax and legal knowledge, instils and builds confidence to take on new challenges, and allows you to expand your career opportunities. Your experience is enhanced by working on thought-provoking projects both for clients and the broader community alongside bright and motivated colleagues from all over the world. As a recent Tax graduate the overall aim is to ensure that you benefit from a seamless integration into the professional role as a Tax Practitioner at Deloitte. Digital fluency and the new ways of working are becoming increasingly important under the circumstances.
EY	EY is a global leader in assurance, tax transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all our stakeholders. In so doing, we play a critical role in building a better working world for our people, our clients and our communities.
KPMG	Quality of the training and exposure to quality client work.
PWC	As a leading firm that provides professional services across the world, we offer you endless professional opportunities. Careers are built in a team-orientated, open, trusting and inclusive environment. Team leaders and coaches act as mentors, helping you make the most of your experiences so that you can grow, explore new opportunities and achieve your potential. You will work across many areas of tax to help you develop a broad base of compliance and consulting skills. If you remain with PwC once you qualify, you can deepen your specialised skills in one of our highly specialised practice areas.
BDO	BDO Tax is not too big and not too small – BDO Tax is just right. We value people and strive for excellence in tax. We recruit, retain and develop top class tax professionals to their abilities, within the requisite transformation framework, and focus on BDO's values by exceeding expectations whilst having fun through inspired thinking and living principle-centred lives.
CROWE	Graduates choose our firm because of the nature of the relationships we form with our clients. Our smaller firm size also means that graduates get personal attention from partners not found at bigger firms.
KRESTON	Knowing you (our staff and clients) and 20 years in business.
MAZARS	You will never feel that you are just a number; you are truly an individual and your input will be valued. You will be able to express yourself and your goals. There are so many opportunities for growth. You will be exposed to a broad range of clients, from JSE listed to owner managed businesses. No day in your life will ever be the same and each day will bring new challenges. We aim to develop our professionals into the future leaders of the business and offer leadership development programmes to assist them in achieving their career aspirations. At Mazars, it's never just about the work.
MOORE	Our firm has a unique culture that promotes collaboration, teamwork, fun and technical competence. We have an ever-growing tax client base which is a testament to the level of service we provide to our clients. Our broad range of clients and the expertise of our partners and managers ensure that our trainees have a depth and breadth of exposure that is hard to match anywhere else.
NOLANDS	The exposure to tax issues relating to different industries and gaining a vast amount of experience. The tax offering at Nolands is structured to instil a sense of confidence in trainees. Nolands exposes trainees to a broad range of taxes in a small team that promotes empowerment and independent thought.
PKF	We have a wide range of clients from sole proprietors to large corporates over various industries which provide exposure to various tax issues, and allow a person to develop their tax skills from completing a tax computation for a high net worth individual to that of a large corporate. It also allows for the development of tax knowledge in various areas, ranging from the taxation of lump sums to the applications of different types of capital allowances. We also have extensive knowledge and deal with a lot of dispute resolution matters with SARS which is quite a valuable experience that one could use and develop for future use.
SNG-GT	We are a small team, and everyone gets given special attention; we are truly like a small family. By the end of 2 or 3 years, the graduates would have acquired extensive knowledge in direct tax, indirect taxes and in all industries SNG Grant Thornton operates in. The graduates will not be able to get this exposure as young graduates in larger firms.
TAX CONSULTING SA	Quality of the training and exposure to quality client work. We are a fast-growing tax practice, which is attributable to our highly technical yet very client orientated nature. The structure is flat and we are not bound by the rigid titles, level and reporting lines of larger firms. This simply means that if you are the real deal, you will get excellent exposure far quicker in your career; but in turn we are much less forgiving where you are not committed and subscribe to our values of honesty, hard work, stewardship and being committed to a career in tax.
THE TAX HOUSE	We are a highly professional, experienced, skilled and dynamic team of experts. Although our firm has grown substantially over the past few years, The Tax House is still relatively small in size compared to the bigger firms. Graduates therefore get exposed to all areas of tax and to the business as a whole, which they may not get at the bigger firms. Our firm is growing into other centres around the country, which in the short to medium term will create career opportunities for graduates.
SARS	SARS' value proposition is highly competitive: for example, trainees will receive an above-market related stipend, paid maternity benefits, group life benefits, study leave, etc. SARS is ranked 7 as ideal employer in SA, according to Universum. Trainees receive enabled technical exposure for job-directed learning.
OTO	Unique, customised and focused training.

THE LAW ROUTE INTO TAX

QUALIFICATION REQUIREMENTS AND PREFERRED ACADEMIC BACKGROUNDS

BAKER MCKENZIE	LLB, BCom Law, BA Law. It is advantageous if the candidate has additional tax qualifications or experience.
BOWMANS	Students completing a law degree from a South African university are welcome to apply to us via the Graduate Recruitment portal found on our website. We also welcome applications from students pursuing a legal career by completing a postgraduate degree in law.
CLIFFE DEKKER HOFMEYR	LLB, BCom Law, BAcc Law, BA Law, BSocSci Law, BSc Law.
ENSAFRICA	An LLB is the minimum qualification required. An additional background in tax, or having completed a BCom Law / BAccLLB / BBusSci / HDip in Tax / LLM Tax would be advantageous.
EVERSHEDS SUTHERLAND	Our candidates must have completed a BCom LLB or LLB degree to apply for articles of clerkship at Eversheds Sutherland. It is advantageous if the candidate has additional tax qualifications or experience.
FASKEN	BCom Law, BA Law, LLB.
MACROBERT ATTORNEYS	BCom Law, BA Law, LLB. Students completing a law degree are invited to apply at MacRobert via the Candidate Attorney Recruitment portal found on our website.
MAITLAND	BCom Accounting, BCom , LLB, BCom Law, B-Tech Accounting, BCom Finance, BA Law.
NORTON ROSE FULBRIGHT	LLB, BA Law and BCom Law (Students with undergraduate qualifications in Economics welcome).
WEBBER WENTZEL	LLB. An additional qualification in commerce or a similar programme is advantageous.
WERKSMANS	LLB, BA Law and BCom Law, BSocSci Law, BAcc Law.

TOP 25% OF GRADUATING CLASS

BAKER MCKENZIE

CLIFFE DEKKER HOFMEYR

EVERSHEDS SUTHERLAND

WEBBER WENTZEL

NO MINIMUM GRADE REQUIREMENT

ENSAFRICA

MAITLAND

OTHER

BOWMANS:
ACADEMIC AVERAGE: 65% AND ABOVE

CLIFFE DEKKER HOFMEYR:
MINIMUM 65% OVERALL AVERAGE

FASKEN:
AVERAGE ABOVE 68%

MACROBERT ATTORNEYS:
WELL-ROUNDED INDIVIDUALS WITH GOOD ACADEMIC RESULTS

MINIMUM GRADE REQUIREMENTS FOR ADMISSION

PERSONAL QUALITIES PREFERRED IN AN APPLICANT

	PREFERRED QUALITY 1	PREFERRED QUALITY 2	PREFERRED QUALITY 3
BAKER MCKENZIE	Attitude	Drive for excellence	Innovation
BOWMANS	We are drawn to candidates who are driven to success and have a passion for law. These are critical as they spur commitment and a positive attitude; will contribute to our firm's culture; and lead a budding corporate lawyer on a path to achieving their career goals		
CLIFFE DEKKER HOFMEYR	Resilient	Team player	Eager to learn
ENSAFRICA	Drive, passion and eagerness to learn and develop	Commitment to excellence in their work	Strong analytical and writing skills
EVERSHEDS SUTHERLAND	Innovative mind	Team player	Hard-working
FASKEN	Grit	Analytical	Decision making
MACROBERT ATTORNEYS	EISH Factor (energetic, intelligent and self-motivated individuals who are hardworking)	Ability to work respectfully in a team	Integrity and passion for Law
MAITLAND	Excellent communication skills	Committed	Fast learner
NORTON ROSE FULBRIGHT	Well rounded individual; team player; socially and economically aware; somebody who embodies unity, integrity and quality	Display of leadership qualities	Social consciousness
WEBBER WENTZEL	Commitment to excellence	Intelligent problem solver	Resilient team player
WERKSMANS	Passion for corporate and commercial law and the Werksmans brand	Integrity and agility	Resilience

MOST COMMON MISTAKES LEADING TO A FAILED CONTRACT RENEWAL

	MISTAKE 1	MISTAKE 2	MISTAKE 3
BAKER MCKENZIE	Culture fit	Lack of commitment	Inability to integrate
BOWMANS	A lack of determination and honesty with one's self	Students who are not positive in their capabilities of succeeding and who lose sight of their end goal	-
CLIFFE DEKKER HOFMEYR	Values that are not aligned to the CDH culture and values	Lack of preparation and attention to detail	Limited available positions
ENSAFRICA	Rate of development lagging behind the desired level of output	Low levels of self-awareness	Lack in alignment of values and personal goals and those of a corporate law firm
EVERSHEDS SUTHERLAND	Poor references	Inability to demonstrate applied knowledge	-
FASKEN	Failing board exams	No written communication skills	Not adapting to change
MACROBERT ATTORNEYS	Values that are not aligned to the MacRobert culture and values	Lack initiative and passion	-
MAITLAND	Poor communication skills	Not asking enough questions	Lack of commitment
NORTON ROSE FULBRIGHT	Limited space to accommodate Candidate Attorneys	Poor performance and lack of ambition	Culture fit
WEBBER WENTZEL	Inability to demonstrate applied knowledge	Limited available positions	Not adapting to change
WERKSMANS	Unwillingness to learn and not adding value to the team	Not showing enough passion for the chosen career path	Culture fit

RECRUITMENT PERIOD FOR ENTRY-LEVEL TAX HIRES

BAKER MCKENZIE	Annually.
BOWMANS	The articles programme for a lawyer is two years long.
CLIFFE DEKKER HOFMEYR	Annually.
ENSAFRICA	Annually.
EVERSHEDS SUTHERLAND	Annually.
FASKEN	January – June (two years before end of degree).
MACROBERT ATTORNEYS	We do not recruit specifically for the tax department. Our candidate attorneys rotate to a different department every six months and will get an opportunity to rotate to our tax department, should they choose to get that exposure.
MAITLAND	All year.
NORTON ROSE FULBRIGHT	We offer contract of articles for LLB graduates to become attorneys. Tax may be a 6-month rotation in the 24-month period of articles.
WEBBER WENTZEL	We do not specifically recruit for tax. We recruit law students, of which some get the opportunity to rotate into tax as one of their three rotations.
WERKSMANS	We do not specifically recruit for tax, we run a Candidate Attorney programme for Law graduates who are interested in becoming Attorneys. We recruit every year for 2-3 years ahead.

FORMAL HIRING PERIOD FOR ENTRY-LEVEL TAX CANDIDATES

BAKER MCKENZIE	N/A
BOWMANS	N/A
CLIFFE DEKKER HOFMEYR	June – December
ENSAFRICA	February – August
EVERSHEDS SUTHERLAND	August – December
FASKEN	Vacation work in June and offer thereafter
MACROBERT ATTORNEYS	March – September
MAITLAND	All year
NORTON ROSE FULBRIGHT	Based on our business needs
WEBBER WENTZEL	N/A
WERKSMANS	N/A

MINIMUM

REQUIREMENTS FOR APPLICATIONS

MACROBERT ATTORNEYS	Studying towards law qualification (LLB), good and consistent academic results, and involvement in extracurricular activities (advantage)
MAITLAND	BA, BCom
NORTON ROSE FULBRIGHT	LLB with 65% academic average and extracurricular activities
WEBBER WENTZEL	BCom, BA Law or LLB; academic excellence; interests outside of studies
WERKSMANS	LLB with 65% academic average
BAKER MCKENZIE	LLB, BCom Law and BA Law
BOWMANS	Academic average of 65% and above as well as studying towards a legal degree.
CLIFFE DEKKER HOFMEYR	Academic excellence, interests outside of studies, positive attitude and keenness to learn.
ENSAFRICA	• Bachelor of Laws (LLB) • Strong and consistent academic performance • Ability to work in a team • Strong communication skills (verbal and written) • Analytical thinker • Flexible and resilient individual • Ethical
EVERSHEDS SUTHERLAND	BCom LLB or LLB degree in order to apply for our two-year articles of clerkship
FASKEN	LLB

HOW CAN UNIVERSITY STUDENTS FORMALLY APPLY?

	HR DEPARTMENT	WEBSITE	OTHER
BAKER MCKENZIE	-	Practical Vocational Training Application 2022 - 2023	-
BOWMANS	-	www.bowmanslaw.com/careers/graduate-opportunities/	-
CLIFFE DEKKER HOFMEYR	-	www.appply4lawafrica.com	We may advertise on LinkedIn and universities' career portals
ENSAFRICA	graduates@ENSafrica.com	www.ENSafrica.com	We advertise using the various universities' career portals; print and digital publications
EVERSHEDS SUTHERLAND	careers@eversheds-sutherland.co.za	www.eversheds-sutherland.com/global/en/where/africa/ south-africa/overview/careers/index.page	We may advertise on LinkedIn and Facebook from time to time and at university career fairs
FASKEN	-	www.fasken.com/en/careers/	-
MACROBERT ATTORNEYS	-	www.macrobert.co.za/careers/candidate-attorneys	Law Career fairs at the various South African universities' portals and we also use print media through university publications
MAITLAND	-	www.maitlandgroup.com/careers	-
NORTON ROSE FULBRIGHT	-	www.nortonrosefulbright.com/za/careers/	-
WEBBER WENTZEL	articles@webberwentzel.com	www.webberwentzel.com/Careers/Early-Careers	Webber Wentzel Facebook and LinkedIn
WERKSMANS	-	www.werskmans.com/graduates	-

DO YOU EVER HIRE ACCOUNTANTS?

WE HIRE ACCOUNTANTS STRAIGHT OUT OF GRADUATE SCHOOL

CLIFFE DEKKER HOFMEYR
EVERSHEDS SUTHERLAND
MACROBERT ATTORNEYS
MAITLAND

WE HIRE ACCOUNTANTS AS MID-LEVEL ASSOCIATES (WITH SEVERAL YEARS OF EXPERIENCE)

BAKER MCKENZIE
BOWMANS
CLIFFE DEKKER HOFMEYR
ENSAFRICA
EVERSHEDS SUTHERLAND
MAITLAND
NORTON ROSE FULBRIGHT
WEBBER WENTZEL

CANDIDATE ATTORNEYS IN GRADUATE PROGRAMMES

WHOLLY DEDICATED TO TAX

CLIFFE DEKKER HOFMEYR
ENSAFRICA
EVERSHEDS SUTHERLAND
MAITLAND

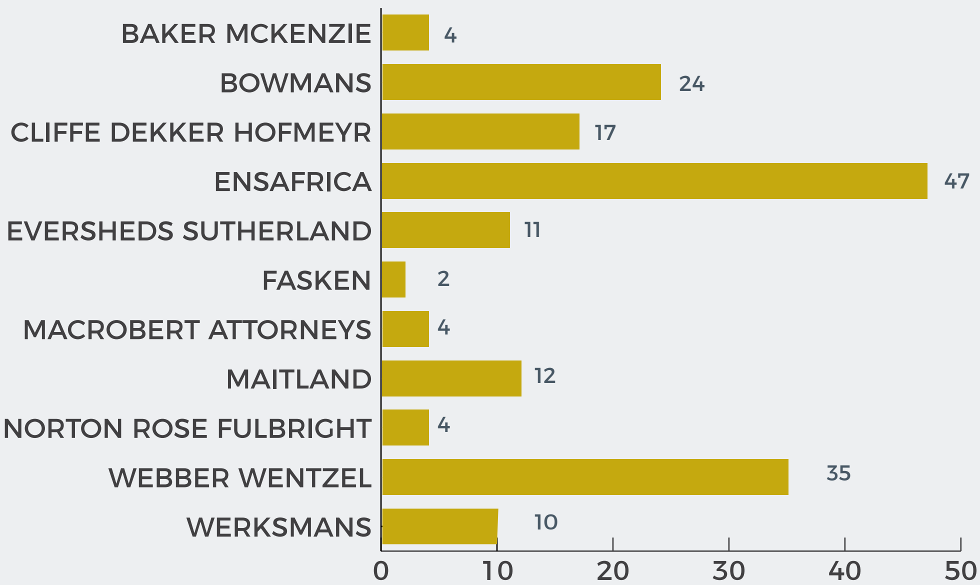
SERVE ON A ROTATION IN TAX

BAKER MCKENZIE
BOWMANS
CLIFFE DEKKER HOFMEYR
ENSAFRICA
EVERSHEDS SUTHERLAND
FASKEN
MACROBERT ATTORNEYS
MAITLAND
NORTON ROSE FULBRIGHT
WEBBER WENTZEL
WERKSMANS

FIRMS THAT OFFER WINTER PROGRAMMES TO STUDENTS BEFORE THEY GRADUATE (WITH AN OPTION TO DO TAX)

BAKER MCKENZIE	The firm will have a virtual 2021 Mentoring Programme for interested candidates.
BOWMANS	Our Vacation Programmes for LLB students to participate in take place during the winter and summer of each year. The Virtual Experience Programme allows all students to gain exposure anywhere at any time by only registering on our website. The Virtual Vacation Programme is a way for us to offer a week of exposure while maintaining social distancing to selected applicants.
CLIFFE DEKKER HOFMEYR	We offer vacation programmes for law students bi-annually (summer and winter). Candidates who are selected may gain experience in our Tax department if they are interested.
ENSAFRICA	We host annual winter (June/July) and summer (November/December) vacation programmes. Placement in the Tax Department is dependent on the student's choice.
EVERSHEDS SUTHERLAND	Our winter programme takes place in June/July of each year. The focus is on various areas of law (there is no option to do tax only).
FASKEN	Yes. Find details on our website.
MACROBERT ATTORNEYS	N/A
MAITLAND	N/A
NORTON ROSE FULBRIGHT	The programmes are aligned to the varsities' June / July as well as November / December vacation periods. Prospective candidates who are selected attend a winter or summer vacation programme. This is not specifically aimed at tax law but students may request to be placed in the tax practice area for vacation work.
WEBBER WENTZEL	Our vacation programme runs for two weeks in June/July each year. During the vacation programme, participants may be placed within the Tax Practice group. Applicants need to apply for the Candidate Attorney Programme to be considered for the Vacation Programme.
WERKSMANS	We offer a winter and summer vacation programme for law students. However, this does not include an option to be placed in the Tax department.

NUMBER OF PROFESSIONALS IN THE FIRM'S SOUTH AFRICAN TAX DEPARTMENT



PARTICIPATING ACCOUNTING FIRMS AND GOVERNMENT DEPARTMENTS' HR DEPARTMENTS

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THE TAX HOUSE
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SARS
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OFFICE OF THE TAX OMBUD
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WHY SHOULD A GRADUATE CHOOSE YOUR FIRM AS OPPOSED TO A COMPETITOR'S?

BAKER MCKENZIE	Baker McKenzie is a truly global law firm. Founded in 1949, we advise many of the world's most dynamic and successful business organisations through our 13 000 people in 77 offices across 47 countries. Yet big does not mean impersonal. We work hard to ensure that everyone knows their role and has the support they need to perform it to the highest standard. Our culture encourages this – how we work, think and behave in a collaborative and fulfilling way. In Johannesburg you will be part of an office with over 100 people. Originally opened in 2012, Baker McKenzie South Africa is well established in South Africa as a leading international law firm and is regularly involved in some of the country's most high-profile legal matters. We can offer you the work, pride and experience of being part of a leading law firm but in a local office environment that is hardworking, yet friendly and supportive.
BOWMANS	Bowmans is a leading African law firm. Our track record of providing specialist legal services, both domestic and cross-border, in the fields of corporate law, banking and finance law and dispute resolution, spans over a century. As we have in the past, we look to continue developing young, talented lawyers into the leaders we have since produced.
CLIFFE DEKKER HOFMEYR	We are a leading commercial law firm in Africa. Our Tax department has an excellent reputation with the most revered tax attorneys in the legal industry. Our Candidate Attorneys are rotated through four different practice areas in which they are exposed to working with leading industry practitioners. We also feel that it is important for our employees to 'live our values' which include respect, excellence, stewardship, integrity and teamwork.
ENSAFRICA	ENSafrica's dedicated tax team offers the full spectrum of tax advice throughout Africa, including advising multinationals who are expanding on the continent. Our key differentiator is in being the largest tax team housed in a law firm on the African continent. We are able to offer clients a distinct competitive edge by combining unique areas of tax specialisation with extensive African and international experience and an innovative, solution-driven approach. We have a specialised Africa tax desk which advises on the tax consequences of domestic and cross-border transactions across the African continent. ENSafrica is recognised by top ranking agencies for achieving consistently high standards when working on the continent. As Africa's largest law firm with over 600 specialist practitioners, ENSafrica has the capacity to deliver on our clients' requirements across all major industries and the continent. We are also part of the global Tax and network, which has offices in 50 countries across the world.
EVERSHEDS SUTHERLAND	Eversheds Sutherland South Africa is one of the leading full-service law firms in South Africa. As part of Eversheds Sutherland (International) LLP, we are positioned to provide clients with legal advice of the highest quality whether operating locally or across borders from our 69 offices across Africa, Asia, Europe, the Middle East and the United States. Our lawyers across the globe are united by our vision, values and understanding of client needs and are constantly on the lookout for better ways to provide creative and cost-effective legal and business solutions for our clients. Our personal and professional approach along with our wealth of experience across a wide range of industries enable us to assist with unique challenges of business and other strategic issues that require legal insight. Further to this, the experience afforded to our team is invaluable. As the tax team is growing, there is opportunity for graduates.
FASKEN	Fasken is a specialist international law firm that offers candidate attorneys a wealth of training and learning opportunities. Not only do candidate attorneys receive extensive exposure in their day-to-day work across the practice groups, Fasken also offers a holistic and robust learning programme throughout the year. Candidate attorneys are continuously encouraged to engage and be curious while maintaining a high professional standard as they embark on their professional careers.
MACROBERT ATTORNEYS	Our aim is to recruit well rounded high calibre candidate attorneys, who are committed and suited to the practice of law within the diverse and multi-cultural environment at MacRobert. We aim to train candidate attorneys for their future roles as lawyers in legal practices and the legal corporate environment, by equipping them with the skills required to fulfil these positions.
MAITLAND	Two divisions within Maitland Private Client Services in South Africa provide graduates with in-depth tax exposure. Our legal team focuses on local and cross-border structuring and works closely with our many international offices. Our tax division works hand-in-hand with our fiduciary accounting team to provide tax services to individuals, trusts and companies. Both divisions operate within the broader Maitland context, exposing graduates (or candidate attorneys) who join the team to specialist tax knowledge and principles at a global level. It is an excellent learning school of practical application whilst holistically servicing clients.
NORTON ROSE FULBRIGHT	A multinational firm with opportunities to do secondments overseas and to work with teams outside of South Africa providing more exposure to graduates. Our ambition is to be world class: to be a global brand, with excellent lawyers in their chosen fields, profitable, ambitious, cooperative and considerate. Our business principles guide our behaviour worldwide and help to ensure that the practice operates to the highest standards. They describe the way we work and what we stand for.
WEBBER WENTZEL	Founded in 1868, Webber Wentzel is today one of Africa's leading law firms, providing clients with innovative solutions to their most complex legal issues. Our candidate attorney programme offers invaluable exposure and training from the best legal minds in the industry, and diverse development opportunities to help each candidate attorney become a valued member of our firm, get involved in the leadership network, and become responsible citizens. We believe in cultivating the knowledge and skills of our people to help them launch successful careers in law. Our candidate attorneys are encouraged to enhance and add value to the services that we provide to our clients.
WERKSMANS	Established in the early 1900s, Werksmans Attorneys is a leading South African corporate and commercial law firm serving multinationals, listed companies, financial institutions, entrepreneurs and government. Operating in Gauteng and the Western Cape, and a member of the LEX Africa Alliance and The Interlex Group. Our success is built on a solid foundation of insightful and innovative deal structuring and legal advice; a keen understanding of business and economic imperatives; and a strong focus on achieving the best outcome for clients. With a formidable track record in mergers and acquisitions, banking and finance, commercial litigation and dispute resolution, Werksmans is distinguished by the people, clients and work that it attracts and retains. Our lawyers are a powerful team of independent-minded individuals who share a common service ethos.

TIPS from the HR DEPARTMENTS

HR departments from accounting and law firms share some practical tips and advice on how to apply for that coveted job.

Baker McKenzie

We are looking for candidates who fit under our ‘New Lawyer’ campaign and concept.

New Lawyers have the following characteristics:

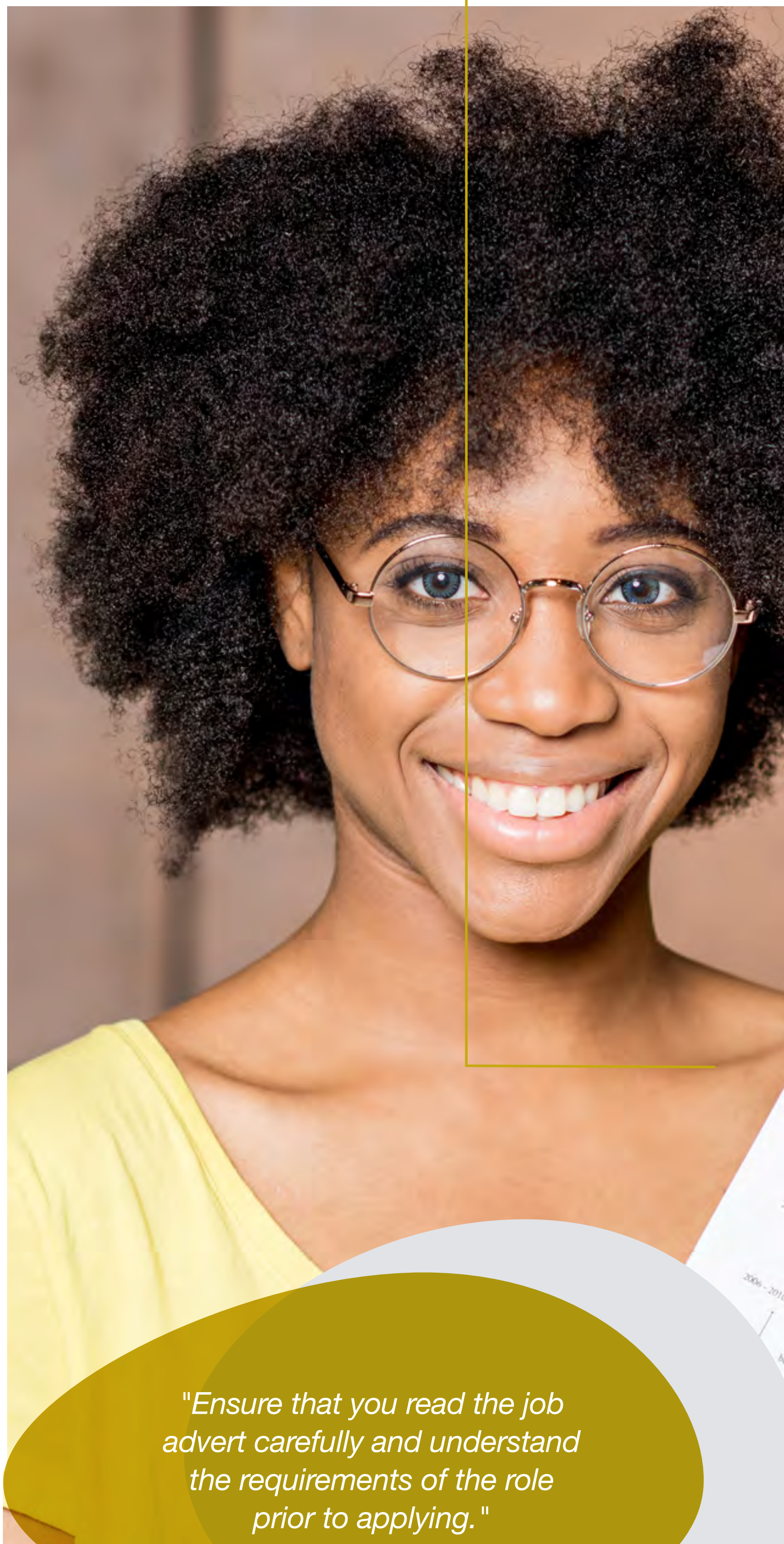
- Are adaptable during resilience, recovery and renewal phases
- Operate with speed and clarity
- Understand their essential roles as part of a highly focused team
- Commit to sustainability
- Believe in healthy ecosystems
- Are future focused
- Are client focused
- Work fluently across borders
- Are innovative
- Are diverse and inclusive
- Are mindful of their own well-being and that of others

Bowmans

- To stand out in an application process, make sure to spend your time at university wisely. Do well academically and ensure that you take part in some extra-curricular activities, so that it builds on your skillset!
- Do not leave making an application to the last minute. Apply early and make sure that you have all the necessary documentation to complete your application.
- In the legal industry we typically hire two to three years ahead of time, so do not leave making an application to your final year; it is generally quite late by then.

Cliffe Dekker Hofmeyr

One of the major impacts that COVID-19 and the lockdown had on graduates was a change in the university learning systems and, to their surprise, a change in the graduate recruitment processes. For a student seeking graduate opportunities, it may still be difficult to practically demonstrate their potential and the skills that they developed during a year of remote learning and social engagement. To stand out, in a highly competitive environment, students must do their research on the companies that they are interested in and dig deeper into the potential changes in their recruitment process and the integration of their juniors into the business. This will help inform the students’ choices on what is most aligned to their career aspirations and their timelines for entering the world of work. It is also important to update their social media profiles and, to the extent possible, upskill themselves and participate in activities they can enjoy. This can include completing free online courses, volunteering to tutor high school students through online portals or participating in interesting webinars.



"Ensure that you read the job advert carefully and understand the requirements of the role prior to applying."

Crowe

When applying for a position with Crowe HZK, personalise your application by writing a cover letter explaining why you want to join our firm and what value you can add to our organisation. Tell us about your personal experiences and how they have shaped you and influenced where you want to take your career as a tax professional. When compiling your CV and cover letter, pay attention to detail and show us that you can communicate well.

Eversheds Sutherland

When applying for a position it is very important that the information you have provided in your CV is honest, not longer than two pages, is not superfluous and that you know it well enough to be able to answer questions your employer may have. It is very important to ensure that you do your homework on the company and position you are applying for and during the interview do not be afraid to ask questions. You must get to know the company and people as much as they want to get to know you.

EY

Ensure that you read the job advert carefully and understand the requirements of the role prior to applying.

Ensure your CV is structured in chronological order and is easy to read. It is important to submit supporting documents (CV, copy of ID, matric results, tertiary transcripts and proof of qualifications) when submitting an application. Ensure that you are contactable – via phone and email – should recruiters want to engage further with you.

Lastly, always remain professional when interacting with company representatives (e.g., recruiters).

Fasken

Highlight in your cover letter two or three key elements from your CV that set you apart and have contributed to developing your strengths. Explain how these elements will make you a better lawyer and why.

MacRobert

In an increasingly competitive world, it is of the utmost importance to ensure that your CV is up to date, accurate and complete. Organisations receive thousands of applications and make use of sophisticated recruitment techniques and technology to filter through CVs to create a shortlist of candidates. To give you the best chance of being shortlisted, make sure your CV is updated, has all the requested information and that you complete the application timeously and accurately.

Maitland

Since it is likely you will be applying for entry-level positions with less experience on your CV, a good tip is to not simply list your top five competencies/ skills. Instead, give a one-sentence practical example of where you were able to demonstrate that competency in the context of holiday work, student group-work or life in general. For example, if you believe problem solving is one of your top strengths, give a sentence where others would have observed this competency in you. Ensure your CV presentation is meticulous.

Mazars

It is important to note that your application documentation is a company's first assessment of your skills. It is therefore vital to:

- Check your application for spelling and grammatical errors
- Ensure you are addressing your cover letter to the correct company and that your reasons for being a suitable candidate are properly articulated
- Ensure the dates of your education and work experience provided are accurate
- Express your interests in areas outside of your studies, such as university involvement, sports and so forth; this demonstrates certain abilities and competencies desired for the role

Moore

Check your CV to avoid spelling errors and layout issues and ensure your contact details and other information are up to date. If you are applying to more than one firm, ensure you update your application for the relevant firm. When you have been selected for an interview, remember to be on time and dress professionally. Always research the company, prepare some questions and make sure you have an understanding of the position you are being interviewed for. Be enthusiastic about every phone call or interview and remember to always believe in yourself.

Norton Rose Fulbright

Research as much as you can about the firm. Get involved in as many extracurricular activities as you can (on campus and off campus). Be prepared and make sure that even if it is a virtual meeting that you are dressed appropriately and that you are on time. Be natural and be yourself (do not sound over-rehearsed), and embrace the interview and questions as if you were talking to a friend. Try and increase your general knowledge and stay abreast of current affairs in South Africa as well as internationally. Embrace who you truly are and choose the firm with the best culture fit for you.

Office of the Tax Ombud

It is imperative to consider the below when you have graduated from university and are seeking an opportunity to work for the Office of the Tax Ombud. Furthermore, the most significant aspects are to be goal orientated and enthusiastic and to have integrity.

- Submit a detailed CV and cover letter.
- Read and understand the job specifications and requirements.
- Research and understand the service of the Office of the Tax Ombud by going through the website.
- Personal branding is mandatory, so dress appropriately when called for an interview.
- Have good communication skills.
- Honours graduates preferred as it always give a competitive advantage.

PwC

When submitting your online application, ensure that you complete all the required fields and upload all the required documents. This ensures a seamless screening process.

> *"It is important to note that your application documentation is a company's first assessment of your skills."*

PKF

Make sure you contact the company and ensure that your application is being sent to the correct individual, i.e., hiring manager or recruitment officer.

Always double check your CV and emails for spelling errors or mistakes, as the first impression is lasting. Also attach your latest academic transcripts and all supporting documents, e.g. matric certificate, letters of recommendation and certificates of service (for any part-time work).

A well-presented CV with supporting documentation will stand you in better stead to be considered as opposed to merely presenting a CV on its own.

SARS

Follow these steps in the application process:

- Ensure you have an updated CV that highlights your strengths and interests.
- Clearly articulate the programme that you are interested in.
- Have a motivation ready when you apply for a programme.

SNG-GT

Use your most recent, updated CV. If you are on social media platforms make sure you have a positive online presence. Many employers will look you up online to verify the claims in your application.

Tax Consulting SA

As you embark on a career, here are a few important factors to bear in mind:

- First impressions last! Remember that your CV is an exact representation of who you are. Ensure the quality of your CV reflects same and leaves a lasting impression.
- Your approach when applying for a vacancy will determine how you are received. Be sure to send a well-drafted, impactful email and cover letter.
- Lastly, always be true and honest about your abilities and experience. Be humble and allow your actions to speak, rather than to oversell and under-deliver.

The Tax House

Below is a synopsis of the desired personal qualities, requirements for a CV and advice on how to approach an interview and then the job you have hopefully landed.

Traits and skills

- Integrity and honesty
- Good communication and interpersonal skills
- High energy levels
- Initiative
- A team player

CVs

- A professional CV format with correct spelling and good grammar.
- Include a covering letter.
- Emphasis on value add and accomplishments.
- Mention interests and hobbies.
- Provide several references.
- Limit CV to three or four pages.

Interviews

- Do some basic research on the company prior to the interview.
- Explain why you would be a good fit for the job.
- Dress appropriately and engage in a professional manner.
- Do ask questions about the job.

General

- Be prepared to grow and develop.
- Be prepared to accept challenges.

Webber Wentzel

We want people with the potential and ambition to be future partners at Webber Wentzel. Ensure you research the firm and attend our events before you start the application process. It is important that you understand the work we do and how it relates to your field of study and your future ambitions. The opportunity to serve as a candidate attorney is highly competitive, be considered in your approach. Read the questions, do your research and check your spelling and grammar before submitting. Show up fully and be authentic in the process, from completing the application to the assessments and the interviews.

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THE ACCOUNTING AND GOVERNMENT ROUTE INTO TAX

RANKINGS IN TERMS OF QUALIFICATION PREFERENCES (1 = HIGH, 5 = LOW)

	UNIVERSITY HONOURS TAXATION / ADVANCED DIPLOMA 4TH YEAR	UNIVERSITY HONOURS ACCOUNTING / ADVANCED DIPLOMA 4TH YEAR	LLB (BACHELOR OF LAWS)	BCOM (BACHELOR OF COMMERCE) / THIRD YEAR
DELOITTE	1	-	-	-
EY	1	1	4	5
KPMG	1	1	3	4
PWC	1	5	1	-
BDO	1	1	2	-
CROWE	-	1	-	3
KRESTON	1	1	5	4
MAZARS	1	2	2	4
MOORE	1	2	3	4
NOLANDS	1	3	2	4
PKF	1	2	4	3
SNG-GT	1	1	4	4
TAX CONSULTING SA	1	2	3	2
THE TAX HOUSE	1	1	5	2
SARS	3	2	4	1
OTO	1	2	4	5

MINIMUM GRADE REQUIREMENTS FOR ADMISSION

TOP 10% OF GRADUATING CLASS

SARS

NO MINIMUM GRADE REQUIREMENT

BDO
CROWE
KRESTON
MAZARS
PKF
TAX CONSULTING SA
THE TAX HOUSE
OTO

TOP 25% OF GRADUATING CLASS

DELOITTE
EY
KPMG
PWC
MOORE
NOLANDS

TOP 60% OF GRADUATING CLASS

EY
SNG-GT

PERSONAL QUALITIES PREFERRED IN AN APPLICANT

	PREFERRED QUALITY 1	PREFERRED QUALITY 2	PREFERRED QUALITY 3
DELOITTE	Self-motivated candidates who display the ability to think analytically and critically. Solution driven individuals who are adaptable and are self-starters. Should have the potential for digital acumen.	Strong leadership and organisational skills. Ability to work independently as well as within a team. Having a collaborative mindset.	Strong verbal and written communication skills. High levels of resilience with a passion for learning.
EY	We are not only looking for high academic achievers, we also want you to demonstrate leadership through your involvement in extra-curricular activities and in the community around you.	We want you to have a clear sense of personal and professional accountability and to show that you are committed to doing the right thing.	We look for people who recognise the value of different backgrounds and points of view. By respecting these differences, we enrich our perspectives, which in turn help us to build strong relationships and enhance the services we provide to our clients.
KPMG	Attention to detail.	Priority to deadlines.	Resilience.
PWC	Critical, analytical and solution-orientated mindset and at all times acting with integrity.	Ability to communicate and work together with a wide range of people.	Strong linguistic skills, loves reading and curious about new ways of doing things.
BDO	Drive, ambition and hard work.	Passion for tax.	High cognitive functioning.
CROWE	Interpersonal skills.	Target driven.	Sociable.
KRESTON	Professional/Presentable.	Motivated.	Leadership / team player.
MAZARS	Culture and values aligned with Mazars culture and values.	Analytical, solution orientated and good communication skills.	Excellent planning and organisational skills.
MOORE	Great interpersonal skills, well-mannered and respectful.	High levels of integrity and commitment.	Passion for learning.
NOLANDS	Desire to learn.	Positive attitude towards life and work.	Reliable and good communication skills.
PKF	Ability to apply knowledge to work scenarios.	Good attitude, communication skills and manners.	Hard working.
SNG-GT	Self-motivated, hardworking, and eager to learn. Pay attention to detail.	Dedicated, a team player and passionate about tax.	Efficient and respectful.
TAX CONSULTING SA	Self-motivated, hardworking and deadline driven. Sound aspirations to master their field. Exceptional work ethic and a can-do attitude.	Detail orientated, accuracy in delivering with speed.	Exceptional communication skills, verbal and written.
THE TAX HOUSE	High levels of integrity and a self-starter with a proven ability to work independently. The ability to work under pressure in a deadline driven environment and manage stress effectively.	Great interpersonal and communication skills and a good team player. Someone who embraces innovation and technology.	High attention to detail while having the ability to work with speed and effective time-management skills with the ability to prioritise tasks.
SARS	Integrity: high values / high moral compass / honesty / alignment to SARS values.	Self-directed / self-disciplined / ability to work well in a team.	Open-minded / innovative thinking / agile to change.
OTO	Adhering to principles and values.	Planning and organising / analysing.	Following instructions and procedures.

MOST COMMON MISTAKES LEADING TO A FAILED CONTRACT RENEWAL

	MISTAKE 1	MISTAKE 2	MISTAKE 3
DELOITTE	Not seizing the opportunity afforded to you to the best of your abilities. Lack of initiative to gain the necessary technical skills resulting in the individual not rendering services at the required standard.	It's important for graduates to take responsibility for their own professional, practical and technical development by utilising the available resources and networks. Should this not happen it could result in the person not rendering services at the required standard.	Not having a positive attitude, contributing to poor work ethic and poor performance.
EY	Inability to accept feedback.	Inability to manage emotions on the job.	Inability to work effectively with others (teaming).
KPMG	Assuming that now that they are employed, they can sit back and relax.	That doing the minimum amount of work will result in maximum benefits.	Not addressing issues as they happen and allowing things to snowball.
PWC	Poor performance.	Not having a 'can do' attitude.	Lack of enthusiasm.
BDO	Believing that your career is someone else's responsibility.	Treating the opportunity as a "job" and not as a career.	Not taking ownership and therefore not going above and beyond.
CROWE	Relocations who struggle to adapt.	Inability to handle high stress levels.	Lack of time management skills.
KRESTON	Minimum requirements.	Inability to work under pressure.	Not willing to learn.
MAZARS	Candidate oversells capabilities or knowledge.	Does not take ownership of assignments.	Emotional immaturity.
MOORE	Poor attitude.	Poor work performance.	Lack of interest by the trainee.
NOLANDS	Being untrue to your personality.	Overestimating your capabilities, i.e. being dishonest.	Not having a clear vision for your future and the firm's.
PKF	Poor attitude and interpersonal skills.	Sense of entitlement.	Lack of professionalism.
SNG-GT	Poor performance and negative attitude towards learning.	Not taking ownership of their own development.	-
TAX CONSULTING SA	Poor work performance quality, just meeting the standard and not outperforming.	Unable to work in a high-pressured environment.	Inability to multi-task and do not show the ability for growth.
THE TAX HOUSE	Negative feedback from applicant's references.	Gap between skills and experience listed on CV and actual skills and experience of applicant.	Discrepancy between remuneration offered and unrealistic remuneration expectations of applicant.
SARS	ER issues – inappropriate behaviour transgressing SARS policies, procedures and/ or the law.	Not completing the Learner Activity Manual deliverables – due to under-performance.	Poor attitude and friction with team members.
OTO	Lack of understanding of the mandate of the Office of the Tax Ombud.	We are a small organisation – graduates want large organisations with more growth opportunities within a short period of time.	-

GRADUATE/LEARNERSHIP PROGRAMMES AVAILABLE TO UNIVERSITY STUDENTS INTERESTED IN TAX

SAIT TAX PROFESSIONAL PROGRAMME

EY	NOLANDS
KPMG	PKF
PWC	SNG-GT
BDO	THE TAX HOUSE
KRESTON	OTO

SAICA CA PROGRAMME

DELOITTE	MAZARS
EY	PKF
KPMG	SNG-GT
CROWE	SARS
KRESTON	

SAIPA PROGRAMME

KRESTON
MOORE
PKF

INTERNAL PROGRAMME

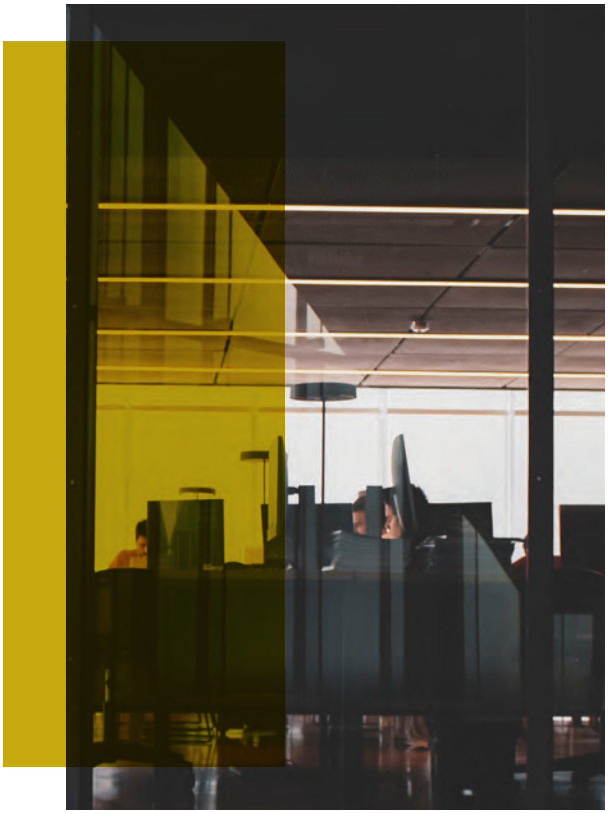
DELOITTE
TrAX two-year tax graduate programme

RECRUITMENT PERIOD FOR ENTRY-LEVEL TAX HIRES

	ANNUALLY	WHEN NEEDED
DELOITTE	X	
EY	X	
KPMG	X	
PWC	X	
BDO	X	
CROWE	X	
KRESTON		X
MAZARS		X
MOORE	X	
NOLANDS	X	
PKF		X
SNG-GT	X	
TAX CONSULTING SA		X
THE TAX HOUSE		X
SARS	X	
OTO		X

FORMAL HIRING PERIOD FOR ENTRY-LEVEL TAX CANDIDATES

DELOITTE	January – May
EY	Every 3 years
KPMG	January – October
PWC	March – August
BDO	June – December
CROWE	July – December
KRESTON	August – November
MAZARS	Continuous period – based on business needs
MOORE	May – September
NOLANDS	August – November
PKF	Based on business needs
SNG-GT	May – October
TAX CONSULTING SA	12 months
THE TAX HOUSE	When required
SARS	March – April
OTO	April – May



FIRMS THAT HIRE AFTER THE FORMAL HIRING PERIOD HAS CLOSED

DELOITTE	If there is a business need for additional resources
KPMG	If we come across an exceptional candidate
BDO	This would apply if we have not recruited all the candidates we require, if someone has withdrawn or we discover someone with strong potential
CROWE	If there is a specific resource requirement or we come across an exceptional candidate
KRESTON	If we need staff
MOORE	If a strong applicant applies, we would consider their application
PKF	Where the need for personnel arises
TAX CONSULTING SA	Ongoing – company continuously expanding
THE TAX HOUSE	When we are approached by or receive the credentials of a great candidate
SARS	When there is an urgent business need

HOW CAN UNIVERSITY STUDENTS FORMALLY APPLY?

	HR DEPARTMENT	WEBSITE	OTHER
DELOITTE	–	www.deloitte.com/za/en/careers/students	• Facebook: www.facebook.com/DeloitteSA • Twitter: @DeloitteLifeSA • Instagram: @LifeAtDeloitteAfrica • LinkedIn: Deloitte South Africa • University portals
EY	Send academics and CV to taxgrad@za.ey.com	www.ey.com/za/en/careers/students	Job boards such as Career Junction
KPMG	–	www.joinkpmg.co.za	–
PWC	–	www.pwc.co.za/en/careers.html	–
BDO	taxacademy@bdo.co.za or contact Lindy Steyn (Training Officer) lsteyn@bdo.co.za / Belinda Erasmus berasmus@bdo.co.za	www.bdo.co.za/en-za/careers	–
CROWE	recruitment.ct@crowehorwath.co.za	www.crowe.za.com	–
KRESTON	recruitment@krestonsa.com	www.krestonsa.com	–
MAZARS	–	mazars.erecruit.co/candidateapp/Jobs/Browse	Mazars LinkedIn page
MOORE	Email us at: careers@moorect.co.za	www.moore-southafrica.com/	LinkedIn: www.linkedin.com/company/mooresouthafrica/
NOLANDS	Tabassumb@nolandscpt.co.za	www.nolands.co.za	LinkedIn Facebook Instagram
PKF	Rene Clifford – HR Manager rene.clifford@pkf.co.za 031 573 5000	www.pkfexperience.co.za	Facebook: www.facebook.com/pkf. durban/ Instagram: www.instagram.com/pkfdurban/ LinkedIn: www.linkedin.com/company/pkf-umhlanga/
SNG-GT	Sinethemba Hlongwa Sinethemba.Hlongwa@sng.gt.com	www.grantthornton.co.za/Careers/	–
TAX CONSULTING SA	Directly to the recruitment department: recruitment@africorpsolutions.co.za	www.africorpsolutions.co.za www.taxconsulting.co.za/	–
THE TAX HOUSE	admin@thetaxhouse.co.za	www.thetaxhouse.co.za/careers-with-us/	Facebook: www.facebook.com/thetaxhouse/ Instagram: www.instagram.com/the.tax.house/ LinkedIn: www.linkedin.com/company/the-tax-house?trk=top_nav_home
SARS	–	SARS Traineeship applications can be done online in response to an advert posted on the SARS website.	We often post a teaser on Career Junction and the SARS Facebook and Twitter pages to route applicants to the link on the SARS website
OTO	recruitment@taxombud.gov.za	Office of the Tax Ombud graduate programme can be done on our website www.taxombud.gov.za	We post on OTO social media platforms: Twitter, Facebook and LinkedIn