



TERMS AND CONDITIONS THAT GOVERN MEMBERSHIP OF THE INSTITUTE AND APPLICATIONS FOR MEMBERSHIP OF THE INSTITUTE BY INDIVIDUALS

This document sets out the terms and conditions that apply to applicants for membership as well as to members of the Institute once membership has been granted.

1. Interpretation

1.1. Headings of clauses are for the purposes of convenience and reference only and shall not be used in the interpretation of, nor modify nor amplify the terms set out herein or any clause hereof, unless a contrary intention clearly appears.

1.2. Words importing:

1.2.1. any one gender includes the other gender;

1.2.2. the singular includes the plural and vice versa;

1.2.3. natural persons include created entities (incorporated or unincorporated) and vice versa.

1.3. Expressions and words which are defined in this agreement shall bear the same meanings in the annexures and schedules to this agreement unless they are defined differently in any such schedule or annexure.

1.4. If any definition set out in this document contain substantive provisions in the sense that it confers rights or impose obligations on any party, effect shall be given thereto as if the rights or obligations are contained in the body of the agreement, notwithstanding that it is only contained in a definition.

1.5. When any number of days is prescribed, that number shall exclude the first and include the last day, unless the last day.

1.6. All and any schedules and annexures to this agreement, if any, shall form part of this agreement.

1.7. If any phrase or term is defined within a particular clause, other than the interpretation clause, that phrase or term shall bear the meaning ascribed



to it wherever it is used in this agreement, unless the context expressly indicates a contrary intention.

1.8. The use of the word including followed by specific example(s) shall not be construed as limiting the meaning of the general wording preceding it and the eiusdem generis rule shall not be applied in the interpretation of the general wording or the specific example(s) used in this agreement.

1.9. The expiration or termination of this agreement shall not affect those provisions which expressly provide that they will operate after the expiration or termination or, which of necessity must continue to have effect after the expiration or termination of this agreement, notwithstanding the fact that the clauses themselves do not expressly provide this.

1.10. In its interpretation, the contra preferentem rule of construction shall not apply.

1.11. To the extent that it may be necessary to do so within the context of this document, and to give effect to the content and intent of the terms and conditions, reference to a member of the Institute shall be read to also include reference to an applicant for membership and vice versa.

2. Application for Membership

2.1. By submitting the application for membership of the Institute the applicant hereby irrevocably consents and undertakes to be bound, both as applicant and as member in the event that the applicant may be admitted to membership of the Institute, to comply with:

2.1.1 The terms and conditions set out herein below and as may be amended by the Institute from time to time.

2.1.2. The provisions of the Memorandum of Incorporation of the Institute, as amended from time to time.

2.1.3. The provisions of any Rules, Policies, Bylaws, Regulations and Codes of Conduct of the Institute, as amended from time to time.

2.1.4. The requirements and obligations set for the continued membership of the Institute, as a Registered Controlling Body, in terms of the Tax Administration Act, as amended from time to time.

2.1.5. Such requirements as may be imposed on the Institute by SARS from time to time including the obligation to remain tax compliant in member's personal affairs.

2.1.6. Such terms and conditions regarding the privileges, rights and obligations of a member of the Institute as determined by the Institute from time to time.

2.2. The terms and conditions shall continue to apply to members on an ongoing basis for as long as they remain members of the Institute.

2.3. It is acknowledged that membership of the Institute is not a right but a privilege that may be granted at the discretion of the Institute. The Institute has the right to refuse to accept any application for membership of the Institute. The Institute may also, in its sole and unfettered discretion, decline to continue or renew the membership of any member admitted to membership of the Institute.

2.4. The consideration of an application for membership is subject to payment of an administration fee as determined from time to time in the sole discretion of the Institute.

2.5. The administration fee shall be payable to the Institute within 15 (Fifteen) days after submission of the application for membership to the Institute. No application for membership shall be considered or processed while payment of the administration fee remains outstanding.

2.6. Should the applicant fail to make payment of the administration fee within the stipulated time period, the application shall lapse.

2.7. The administration fee is not-refundable regardless of the approval or rejection of the application for membership. The administration fee shall also not be taken into account or set-off against any annual membership fees or levies that may become due and payable to the Institute in the event of the applicant being admitted to membership of the Institute.

2.8. The applicant declares that he is aware of the fact that submission of the application for membership of the Institute and/or payment of the administration fee does not equate to being admitted as a member of the Institute. The applicant shall not, while the application for membership is pending, be entitled, under any circumstances whatsoever:

2.8.1. to hold himself out as a member of the Institute; or

2.8.2. to use any of the logos or intellectual property of the Institute; or

2.8.3. to use any of the designations applicable to membership of the Institute; or

2.8.4. to present to the public that he is a registered Tax Practitioner as envisaged in the Tax Administration Act by virtue of his application for membership of the Institute.

2.9. The applicant declares that he is aware of the fact that any representation as set out under paragraph 2.8, including its sub-paragraphs, above constitutes a criminal offence and that he may be liable to both criminal and civil prosecution and which sanction may include committal to jail with or without the levy of a fine.

2.10. A misrepresentation as set out under paragraph 2.8, including its sub-paragraphs, above shall further constitute automatic grounds for summary rejection of the application for membership and shall further constitute a bar against the admission of the applicant to membership of the Institute for a period of 10 (ten) years, calculated from date of rejection of the application for membership.

3. Accuracy of information and supporting documentation

3.1. The applicant guarantees, confirm and certify that all information provided to the Institute in the application for membership of the Institute, and any supporting documentation attached thereto, is true and correct.

3.2. The applicant declares that he is aware of the fact that, in considering the application for membership of the Institute, the Institute shall be entitled to rely on the truth and accuracy of the information and supporting documentation provided by the applicant at face value.

3.3. Notwithstanding the above, the applicant shall, at the request of any member of the secretariat of the Institute or the Institute's nominated representative, submit the original of any document referred to or attached to his application for membership of the Institute for inspection and verification. Such request shall be at the sole discretion of the Institute or its nominated representative.



3.4. Notwithstanding the above, the applicant hereby irrevocably consents and authorise the Institute and/or the Institute's nominated agent to, at any time, whether during application for membership or at any time thereafter:

3.4.1. conduct such background checks or verification checks as the Institute may deem necessary to verify the accuracy and/or correctness of any personal, professional and academic information and/or supporting documentation submitted to the Institute in the application for membership or at any time thereafter;

3.4.2. conduct such verification checks as the Institute may deem necessary to verify the accuracy and/or correctness of any police clearance and/or ascertain the status of any criminal record of the applicant / member.

3.4.3. Verify compliance with any of the criteria set by the Tax Administration Act for qualification as a registered tax practitioner;

3.4.4. Further to the foregoing and pursuant to clause 4.6 of the [SARS Criteria for the Registration of Tax Practitioners and the Recognition of Controlling Bodies](#), you hereby grant authorisation to the institute to independently conduct tax compliance checks directly with SARS. To achieve this, you may be required to grant such authority via special power of attorney at the request of the Institute. Access hereto will be limited to viewing and verification of tax compliance status.

3.4.5 Verify with SARS any of the particulars submitted by the applicant and/or member to SARS in registration as a registered Tax Practitioner on SARS's database.

3.4.5 Upon confirmation of membership and induction, all members are subject to the rules, ByLaws and [Codes of Ethics and Professional Conduct](#). You hereby undertake to comply with and meet ongoing membership obligations including annual compliance standards as required by by Statute, SAIT MOI and ByLaws, SARS, QCTO and SAQA as amended from time to time.

3.5. The applicant hereby irrevocably consents to, and authorise and hold harmless, without limitation, the Institute and/or any entity and/or third party and/or organisation, including but not limited to any University and/or



Technicon and/or employer, to provide any and all information and co-operation as may be necessary to enable the Institute or its nominated representative to verify the accuracy and correctness of any information and/or documentation provided to the Institute by the applicant in his application for membership.

3.6. The applicant declares that he is aware of the fact that, should any of the information and/or supporting documentation provided to the Institute by the applicant prove to be inaccurate and/or false and/or misleading, that such conduct constitutes fraud and that he may be subject to criminal and civil prosecution which may include committal to jail with or without a fine.

3.7. A misrepresentation as set out under paragraph 3.6 above shall be grounds for the immediate and summary rejection of the application for membership of the Institute and, where the applicant may already have been admitted to membership of the Institute, the summary and immediate termination of membership.

3.8. In addition to the above:

3.8.1. Any membership fees and/or levies that may have been paid by the member shall be forfeited to the Institute and the applicant or member may be subject to the disciplinary process of the Institute.

3.8.2. The Institute shall be entitled to publish the applicant's and/or member's details and the details of the misrepresentation on the Institute's website.

3.8.3. The Institute may refer the matter to the relevant authorities.

3.8.4. The Institute may report the full details of the applicant and/or member and the misrepresentation to any other Institute and/or Registered Controlling Body as envisaged in the Tax Administration Act.

3.9. A penalty of no less than R15 000-00 (Fifteen Thousand Rand) shall be levied with regard to any false and/or inaccurate and/or misleading information and/or documentation together with all costs incurred by the Institute and its nominated representative in verifying the correctness of any information and/or supporting document submitted in the application for membership or at any time thereafter. Said penalty and costs shall be due and payable to the Institute on demand.



4. Maintenance of records, update of information and accuracy of information and supporting documentation

4.1. Once admitted to membership, the applicant / member shall be obligated to update his personal and professional information as recorded on the Institute's database on an annual basis together with such further and/or supporting information as the Institute may require from time to time.

4.2. The above is a material requirement of membership of the Institute and failure by the member to adhere to this requirement shall be grounds for termination of membership of the Institute.

4.3. The same provisions as set out under paragraph 3 above, including its sub paragraphs, and read within context to be applicable to members of the Institute, shall apply with regard to any further information and/or supporting or other documents provided to the Institute by the member from time to time.

5. Admission to membership

5.1. On approval of the application for membership by the Institute, the applicant shall become entitled to use the professional designation in accordance with the specific category of membership to which the member was admitted.

5.2. The member shall be provided with a certificate of membership of the Institute setting out the category of membership to which the member was admitted and the member's membership number in the records of the Institute.

5.3. The above-mentioned certificate shall at all times remain the property of the Institute and the member shall at any time, and at the request of the secretariat of the Institute, immediately return the certificate to the Institute or its nominated agent.

5.4. For as long as the member remains in good standing with the Institute, the member shall be entitled to all the benefits and related recognition as



appropriate per the applicable membership category and/or designation type.

6. Fees and payments due to the Institute

6.1. Against approval of the application for membership the applicant shall immediately become liable for payment of the full annual membership fee, any levies as may be applicable at the time and, where applicable, the designation fee in respect of any category of membership.

6.2. Subject to the qualifications as set out herein below, membership of the Institute shall be ongoing and shall automatically renew on an annual basis at which time the full annual membership fees of the member, and any levies as may be applicable, shall automatically become due and payable to the Institute.

6.3. Unless indicated differently, all fees, levies and/or fines are exclusive of VAT.

6.4. All fees and levies as set out above, are due and payable on demand and payment shall be effected to the Institute by no later than 30 (Thirty) days from the date upon which payment fell due.

6.5. Should the member fail to pay any amount due as referred to above within the stipulated period of 30 (Thirty) days, the member shall forfeit all rights and privileges of membership for the duration of such default.

6.6. Notwithstanding the above, the member shall remain liable for payment of the full outstanding amount due to the Institute.

6.7. The member irrevocably consents thereto that, in the event of non-payment by the member of any amount that may fall due to the Institute, that the Institute shall be entitled to:

6.7.1. Suspend and/or terminated his membership and any or all of the privileges and rights of membership accruing thereto, and/or

6.7.2. List the member and particulars of the no-payment with any Credit Rating Agency or Bureau, and/or

6.7.3. Hand the account over for collection.



7. Termination of membership

7.1. Notwithstanding the above, and subject to the limitations set out herein below, both the Institute and the member may terminate the member's membership of the Institute by providing the Institute or the member, as the case may be, with 30 (Thirty) days written notice of such termination.

7.2. Should the effective date of termination fall after the date of automatic renewal of the member's annual membership, the full amount of the annual membership fee for the new membership cycle shall be due and payable to the Institute

7.3. Whatever the basis of termination of membership, whether by notice, disciplinary ruling or any other reason, the member shall not be entitled to any refund or proportional refund of any membership fee and/or levies with regard to any period between the renewal of annual membership and payment of the annual membership fee and date of termination of membership of the Institute.

7.4. Against termination of membership the member shall immediately, and at the member's own cost, return the membership certificate as referred to in paragraphs 5.2 and 5.3 above to the Institute or its nominated agent.

7.5. Prior membership of the Institute shall not automatically qualify an applicant for renewed membership of the Institute.

7.6. Where a member's membership has been terminated by the disciplinary structure of the Institute, such a member shall be barred from reapplying for membership of the Institute for a period of 10 (Ten) years from date of such termination provided: that the Institute shall be entitled, but not obligated to, consider an application prior to expiry of the above-mentioned five-year period, on good cause shown.

8. Application of the Institute's disciplinary process and code

8.1. Applicants and members, as may be applicable, shall be subject to the Institute's disciplinary process and code, as amended from time to time, with regard to professional conduct and private conduct to the extent that such conduct may bring the Institute and/or its members and/or the Tax Profession and/or the office of 'Tax Practitioner' into disrepute.

8.2. Notwithstanding notice of termination of membership by a member and/or withdrawal of an application for membership by an applicant and/or termination of membership for whatsoever reason and/or rejection of application for membership for whatsoever reason, applicants and members shall remain subject to the disciplinary process and code of the Institute with regard to any conduct of the applicant and/or member that occurred while the application for membership of the Institute was pending and/or while the member was a member of the Institute.

9. Enforcement of Awards / Rulings by the Disciplinary Structure of the Institute

9.1. With an award and/or ruling is made against an applicant for membership or a member of the Institute by the disciplinary structures of the Institute, the Institute shall be entitled to recover from the applicant or member all costs and expenses incurred by the Institute including, but not limited to:

9.1.1. Receipt, consideration and initial investigation of the complaint.

9.1.2. Costs of any postponement of any committee part of the disciplinary structure of the Institute.

9.1.3. Costs and expenses incurred in convening a disciplinary hearing, including costs of reservation of venues, refreshments, travel and accommodation of members of the disciplinary structures in order to attend at the disciplinary hearings and any postponements thereof.

9.1.4. Travelling and accommodation of witnesses in order to attend at the disciplinary hearings and/or any postponements thereof.

9.1.5. Awards made to witnesses or compensation payable to witnesses in lieu of loss of earnings and/or income and/or travel and/or accommodation occasioned by such witness attending the disciplinary hearing at the request of the Institute.

9.1.6. Preparation of bundles and other evidence and all other costs incurred in order to proceed with and finalise the disciplinary hearings.

9.1.7. All costs and expenses incurred in enforcing any award and/or ruling by the disciplinary structures of the Institute.

9.1.8. Any legal costs incurred shall be recoverable on a scale as between attorney and own client and having regard to the full expenses and liability assumed by the Institute.

9.2. Any ruling and/or award made by any committee of the disciplinary structure of the Institute shall be enforceable in a court of law. Any party, whether it is the Institute, the applicant and/or member or the complainant, shall be entitled to approach any court of appropriate jurisdiction in order to have the ruling and/or award made an order of court and shall thereafter be entitled to proceed with execution as provided for in the normal course of events by the uniform rules of the court. In the event of termination of membership by the disciplinary structure of the Institute, the details of the member and the reasons for such termination shall be published on the Institute's website and reported / circulated to SARS and other Registered Controlling Bodies as the Institute may determine.

10. Publication of termination of membership

10.1. In the event that membership of the Institute is terminated by the Institute due to non-payment of any fees, levies or award; or by any of the disciplinary structures of the Institute; or relating to any material misconduct of the member whereby the board refuses to continue and/or renew the member's membership, then the members details and the reasons for such termination and/or refusal to renew shall be published by the Institute on the Institute's website. Notification of the member's details and reason for termination shall also be communicated to SARS and any other Registered Controlling Bodies.

11. Protection of Personal Information and use of member's information

11.1. The Institute shall be entitled, without limitation to communicate to SARS the member's personal information as well as any information relating to the member's practice as a Registered Tax Practitioner in terms of the Tax Administration Act, as amended from time to time. This includes access to the member's tax compliance information and SARS PIN for compliance

verification purposes as required by the Tax Administration Act and enforced by SARS.

11.2. The Institute shall be entitled, without limitation, to communicate to the South African Qualifications Authority any of the member's personal information and/or information relating to the practice of the member as a Tax Practitioner as may be required in terms of the National Qualifications Framework Act, as amended from time to time.

11.3. The Institute shall be entitled to at all times or as required by law, without limitation, to process your personal information pursuant to Professional Indemnity Insurance claims and claims history.

11.4 The Institute shall be entitled at all times to direct correspondence to the member by way of electronic communication, or such other means of communication as the Institute may require, and the member hereby irrevocably consents to receive such correspondence:

- (1) on matters concerning the member's membership of the Institute;
- (2) to advise the member of, or promote events presented by or on behalf of the Institute or that are accredited and/or recognised by the Institute for compliance by the member with the member's obligation in terms of the Institute's CPD Policy in effect from time to time.

11.4. The Institute shall be entitled to subcontract the abovementioned function to third party service providers and to this end shall be entitled to provide access for the third party service providers to the member's personal information as contained on the Institute's database.

11.5. The member is aware of the fact, and irrevocably consents, to the collection of personal information by the Institute relating to membership, CPD activities and related activities as Tax Practitioner and the lawful processing of such personal information by the Institute to the extent that such processing relates to the attainment of the objects of the Institute.

11.6. The Institute shall be entitled to retain the member's records for a period of 5 (five) years from date of termination of membership provided that: if any ruling / award is made against the member by the disciplinary structure of the Institute, the period of 5 (Five) years shall be extended to 10 (Ten) years. The Institute shall be allowed to further extend this period to the extent that

the records are required to enable to Institute to carry out its functions / achieve its objectives as set out in the Memorandum of Incorporation.

11.7. Notwithstanding the above, nothing shall prevent the Institute from deleting / expunging / destroying any record so retained at an earlier date and prior to expiration of the 5 (Five) year or 10 (Ten) year period, as may be applicable.

12. Use of website and membership forums and disclaimer on liability

12.1. The member shall at all times use of the Institute's website and any forum, chat room or discussion page that is created by the Institute or made accessible to the members in accordance with the Web Use Policy as stipulated by the Institute from time to time.

12.2. Without derogating from the generality of the above, members shall at all time conduct themselves and their comments and/or discussions in such a manner that is commensurate with their professionalism and status as members of the Institute and to facilitate free, open and professional discussion of any subject matter. Abuse, racism, slander and similar conduct against fellow users of the Institute's web platform may result in such a member being summarily barred from access to the Institute's web platform together with disciplinary action which may lead to termination of membership with or without imposition of a fine.

12.3. The Institute's website, member's forum, chat rooms, discussion pages and resources provided to members is intended as a service only for informational purposes. Use of any information and/or data, including content uploaded by members, is at the member's sole risk. The Institute accepts no liability whatsoever arising from any loss or damage, whether incidental or consequential, resulting from the use of the Institute's website and/or any information or data thereon or reliance placed on it, and the Institute makes no representations, whether express or implied, as to the suitability of any information or data contained on the Institute's website for any particular purpose.



13. Extension of time periods

13.1. Where any time period is stipulated in these terms and conditions the secretariat of the Institute may, but shall not be obligated to, in their sole discretion, condone non-compliance with such time period or to or extend the time period, notwithstanding that the period may already have lapsed, and on such conditions as the secretariat may determine to be reasonable. Such condonation and/or extension shall only be of force and effect if confirmed in writing by the Institute.

14. Legal Process and Costs

14.1. In the event that the Institute has to proceed with legal steps against the applicant and/or member, or to defend against legal process instituted by the applicant and/or member, for whatsoever reason, without limitation:

14.1.1. As a result of the failure to comply with any of his obligations as applicant and/or member of the Institute, and/or 14.1.2. The protection of any interest or right of the Institute or its members, and/or

14.1.3. With regard to the recovery of any amount, costs, levy and/or fine relating to any disciplinary procedure and/or investigation, and/or

14.1.4. The enforcement of any award or ruling by the Institute's disciplinary structure, and/or

14.1.5. The collection of any fees, fine, levy, costs or charges due to the Institute, the Institute shall be entitled to recover from the applicant and/or member, as the case may be, all fees, cost and expenses incurred by the Institute and its representatives, on a scale as between attorney and own client, including that of counsel and any fees for tracing agents and experts and notwithstanding whether action had been commenced with or not.

14.2. In addition to the above, the Institute shall be entitled to recover all expenses incurred in execution against the member and/or collection of any arrear amount including, but not limited to, attorney and/or collection agent fees plus a commission of 15% on all instalments paid by the member towards the liquidation of any arrear amount.



15. Interest and Administrative Costs

15.1. Where it is necessary for the Institute to initiate legal action against the member for the recovery of any fees and/or levy a surcharge/penalty of 25% of the outstanding amount shall be added to the total amount due.

15.2. Interest shall be levied on the total amount due to the Institute at 15, 5% per year or the maximum interest rate as allowed in terms of the National Credit Act, whichever is the highest, compounded monthly in advance and calculated from the date of service of summons to date of final payment, both days inclusive.

16. Consent to Jurisdiction of a Magistrates Court

16.1. The applicant / member agrees to the jurisdiction of the magistrate's court in terms of section 45 of Magistrates' Court Act 32 of 1944 with regard to any legal process flowing from this agreement notwithstanding that the amount of the claim or the cause of action may fall outside the jurisdiction of the magistrates' court. However, nothing shall preclude a party from instituting action for appropriate relief in any competent division of the High Court.

17. Domicilium

17.1. The member hereby nominates as domicilium citandi et executandi for purposes of exchange of all notices, communication or legal / court process, his, telefax number and/or email address as entered into the database of the Institute by the member.

17.2. All notices in shall be in writing and shall either be delivered to the member, in which case it shall be deemed to have been received when delivered, or sent by telefax or email in which event it shall be deemed to have been received when sent, unless the contrary is proved.



18. General

18.1. This document contains the entire agreement between the parties and no variation, alteration and/or addition will be of any force or effect unless placed in writing and signed by both the member and the Institute.

18.2. No indulgence, leniency or extension of time which the parties may grant each other, in the event of claims and/or disputes shall in any way whatsoever prejudice either of them, preclude either of them from exercising their rights or constitute a waiver or limitation of any of their respective rights.

18.3. The relationship of the parties in connection with the subject matter of this terms and conditions shall be governed and determined in accordance with the laws of South Africa.

19. Severability

19.1. In the event of any one or more of the provisions of this terms and conditions or any part thereof being held, for any reason, to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision and this terms and conditions shall be construed as if such invalid, illegal or unenforceable provision was not a part of this terms and conditions, and the remaining terms and conditions shall be carried out as nearly as possible in accordance with its original terms and intent.

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