ADIT: New South African international tax module

Briefings



23 October 2024

CIOT is launching a new module as part of our ADIT qualification.

CIOT has launched a new module on South Africa's international tax system as the latest addition to our ADIT qualification. This module will be useful for tax professionals in southern Africa and globally, especially those working with the cross-border aspects of South African tax law. It is relevant for people in accounting firms, multinational companies, law firms, tax authorities and academics.

The module covers the international implications of South African taxation inconsiderable depth, with particular emphasis on tax jurisdiction and residence, the determination of taxable income, transfer pricing and anti-avoidance rules, and South Africa's double tax treaty network.

It offers a new option to ADIT students worldwide, with the range of available jurisdiction options now accounting for 70% of the global economy (according to the

IMF’s 2024 World Economic Outlook).

Speaking on behalf of the Institute, CIOT President Charlotte Barbour said: ‘The ADIT qualification continues to cement its status as a leading global benchmark for expertise in international tax. With the introduction of this new module, practitioners in South Africa and beyond can demonstrate their in-depth understanding of the South African tax system within a global framework.

‘This is crucial for those advising on cross-border transactions, where mastery of South Africa’s tax legislation and international agreements can provide a strategic edge.

‘With a syllabus developed by prominent voices from the South African tax field, this newest ADIT module can be trusted by employers as an assurance of the rigorous professional training needed to ensure that their teams are well-equipped to meet client expectations in an increasingly globalised region.

‘The introduction of the South Africa module further reflects the CIOT’s commitment to expanding the ADIT syllabus and offering coverage of key global tax jurisdictions. We are proud to be meeting the needs of our growing audience in southern Africa, with accessible exams and flexible study options that cater to students across South Africa and worldwide.’

Clayton Bonnette, Head of Structured Finance, Corporate and Investment Banking at Standard Bank Group and ADIT South Africa Champion, said: ‘The addition of a dedicated South Africa module to the range of exam options covered by ADIT is tremendous news for international tax professionals across the region, and for the firms and clients who rely on their technical knowledge and advice.

‘Working for a major African multinational, I know at first hand the difference that having leading-edge international tax expertise, tailored to local markets, can make to a business. It’s great to know that ADIT students in South Africa and the wider southern African region, whose employers are more connected than ever to global supply chains and tax governance structures, will now have the option of incorporating and developing their knowledge of South African tax law as part of their ADIT studies.’

Exams for the South Africa option module will be held annually, with the first exam taking place in June 2025 and delivered online.

For further information, including a sample exam paper and the list of syllabus topics, visit www.tax.org.uk/adit/za or email our Education Team at education@adit.org.