Syllabus and study guide

Taxation Advisory Professional South Africa (STA ZAF)



December 2027

Designed to help with planning study and to provide detailed information on what could be assessed in any examination session.

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1. Overall aim of the syllabus

The overall aim of the syllabus is to enable the application of relevant technical skills, advisory capabilities and professional judgement in respect of all South African taxes studied previously (income tax, company tax, capital gains tax, estate duty, value added tax and additionally transfer duty) to provide tailored tax advice in respect of a variety of complex personal and business contexts.

2. Introduction to the syllabus

The syllabus for Taxation Advisory Professional (STA ZAF), starts by introducing candidates to how to advise individuals about personal tax issues. This covers both personal and family tax planning in addition to advising on the taxation of employment income and capital taxes, being capital gains tax, estate duty and transfer duty.

The syllabus then focuses on taxation for businesses and corporate entities. Taxation for owner managed businesses, single companies, and groups of companies are covered, including all stages of the life cycle of a business.

Next the syllabus moves on to consider overseas tax issues for both individuals and companies.

Finally, the syllabus covers tax compliance and ethical obligations. This ensures that candidates can advise on how and when tax returns should be filed and payments made, and the consequences of a failure to do so. In addition, it ensures candidates are aware of the vital importance of ethical obligations when carrying out taxation work.

The professional skills section of the syllabus focuses on the range of professional skills candidates should be expected to demonstrate in the examination.

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3. Main capabilities

On successful completion of this course of study, candidates should be able to:

- Evaluate the impact of relevant taxes on a variety of situations and potential courses of action
- Advise on the interaction of relevant taxes in respect of a given situation or potential course of action
- Recommend appropriate tax planning strategies and incentives to minimise and/or defer tax liabilities, taking into account a taxpayer's overall objectives
- Advise on overseas tax issues in relation to individuals and companies, including the availability of double tax relief
- Recommend a course of action following an assessment of the advantages and disadvantages of possible options available to the taxpayer
- Evaluate the tax compliance obligations of a taxpayer and the consequences of non-compliance
- Advise on the ethical issues and obligations which arise in relation to the provision of tax advice

4. Intellectual levels

The ACCA Qualification syllabus is designed to progressively broaden and deepen the technical knowledge, skills and professional values demonstrated by the candidate on their journey through the qualification.

The specific learning outcomes within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1: Knowledge and comprehension
Level 2: Application and analysis
Level 3: Synthesis and evaluation

Very broadly these intellectual levels relate to the three levels of the ACCA Qualification: Knowledge, Expertise and Strategic Professional.

Each learning outcome included in the detailed study guide is given a 1, 2 or 3 superscript, denoting its intellectual level. This gives an indication of the intellectual depth at which a learning outcome could be assessed within the examination. However, while Level 1 broadly equates with the Knowledge level, Level 2 to the Expertise level and Level 3 to the Strategic Professional level of the ACCA Qualification, some lower-level skills can continue to be assessed as the candidate progresses through each level. This reflects that at each stage of study there will be the requirement to broaden, as well as deepen, capabilities.

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5. The syllabus

A Taxation of individuals

1. Personal and family tax planning
2. Employment income
3. Capital taxes (including capital gains tax, estate duty and transfer duty)

B Taxation of businesses and corporate entities

1. Owner managed businesses
2. Single companies
3. Groups of companies
4. Expansion, restructuring and winding up

C Overseas tax issues

1. Individuals
2. Companies

D Tax compliance and ethical obligations

1. Tax compliance
2. Ethical obligations

E Professional skills

1. Communication
2. Analysis and evaluation
3. Scepticism
4. Commercial acumen

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6. Detailed study guide

A Taxation of individuals

1. Personal and family tax planning

a) Evaluate the post-tax income generated by different sources of income including the use of marginal income tax calculations.[3]

b) Evaluate the tax implications of investing in different asset classes, such as debt, equity and property, whether directly or indirectly through a collective investment scheme.[3]

c) Advise on the tax implications related to investing in tax-free investments.[3]

d) Evaluate the tax implications of contributions made to a retirement scheme.[3]

e) Evaluate the tax consequences of drawing a pension:[3]

(i) lump sum withdrawals on resignation and retirement.
(ii) contributions and withdrawals from savings pot.
(iii) receipt of purchased annuity amounts and annuities from accumulated savings.

f) Advise on income and capital tax planning opportunities for spouses/civil partners.[3]

2. Employment income

a) Evaluate employment packages including the calculation of post-tax income.[3]

b) Advise on the tax treatment of termination payments and other lump sum receipts.[3]

c) Advise on the tax treatment of share schemes for directors and employees.[3]

3. Capital taxes (including capital gains tax, estate duty and transfer duty)

a) Advise on the capital gains tax (CGT) implications of disposals of assets.[3]

b) Advise on the CGT implications of disposals of wasting assets and to extend the explanation of the treatment of assets damaged, lost or destroyed.[3]

c) Advise on the optimal use of the annual exclusion and capital losses to minimise CGT due.[3]

d) Assess the amount of post-tax proceeds available on a disposal of assets.[3]

e) Advise on the tax implications of differing dates of disposal and recommend an appropriate disposal date.[3]

f) Recommend the possible courses of action which will maximise post-tax proceeds/minimise tax payable.[3]

g) Evaluate the benefits of the following CGT reliefs:[3]

(i) primary residence relief.
(ii) personal-use relief.
(iii) retirement benefit relief.
(iv) small and micro business asset relief.
(v) spousal relief.
(vi) donations to public benefit organisations.
(vii) involuntary disposal and rollover relief.
(viii) other asset disposal relief through exclusion and rollover.

h) Advise on planning to minimise estate duty (ED) due.[3]

i) Recommend the appropriate ED reduction, including:[3]

(i) deductions from the estate.
(ii) abatement.
(iii) spousal succession abatement.

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j) Advise on the consequences of a charitable donation for ED purposes.[3]

k) Advise on donations with reservation of benefit.[3]

l) Advise on the post-tax value of a distribution from an estate.[3]

m) Advise on planning to minimise donations tax (DT) due.[3]

n) Advise on the CGT and DT consequences of gifts of assets during a lifetime.[3]

o) Advise on the CGT and DT consequences of transfers of property into a discretionary trust.[3]

p) Advise on the CGT, ED and DT consequences on donations of assets left on death.[3]

q) Recommend which choice of donation is more efficient for ED, DT, and CGT purposes.[3]

r) Recommend whether an asset should be donated during lifetime or on death.[3]

B Taxation of businesses and corporate entities

1. Owner managed businesses

a) Evaluate whether a worker would be classified as employed vs self-employed and the tax consequences thereon.[3]

b) Recommend whether an individual should be engaged as an employee or partner and evaluate the net of tax cost of each.[3]

c) Evaluate whether an individual is trading or not and the tax consequences thereon.[3]

d) Advise on the appropriate form of business structure i.e. sole trade vs partnership vs company and the tax consequences of each.[3]

e) Advise on the best use of trading losses given the objectives of the business.[3]

f) Evaluate the implications of ring-fenced losses.[3]

g) Evaluate the post-tax cost of a project.[3]

h) Evaluate the tax implications of revenue and capital expenditure.[3]

i) Assess the post-tax income from a business.[3]

j) Advise on the tax implications of raising finance.[3]

k) Advise on the tax efficient withdrawal of funds from the business.[3]

l) Advise on the tax consequences of incorporation.[3]

m) Evaluate whether a company is a micro business advise on the tax implications of a micro business.[3]

n) Advise on the tax implications of a business being partially exempt for value added tax (VAT).[3]

o) Evaluate the tax differences between decisions to lease, use hire purchase or purchase outright.[3]

2. Single companies

a) Evaluate the tax relief available on planned corporate expenditure.[3]

b) Advise on tax planning opportunities for companies spending on research and development.[3]

c) Evaluate the tax consequences of the purchase, ownership, and disposal in intangible fixed assets (IFAs).[3]

d) Advise on the tax implications on the sale of shares, land and buildings, plant and machinery, and IFAs.[3]

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e) Advise on reliefs available to reduce or defer the tax due on disposals made.[3]

f) Advise on the tax implications of a purchase by a company of its own shares.[3]

g) Evaluate the tax relief available for losses and recommend the optimal use given a company's objectives, including:[3]

(i) trading losses.
(ii) capital losses.

h) Advise on the restriction on the use of losses on a change in ownership of a company.[3]

3. Groups of companies

a) Advise on the transfer of assets and contracts between group or related companies.[3]

b) Advise on the tax implications of a transfer of intangible assets.[3]

c) Advise on the merits of registering branches separately for VAT.[3]

d) Evaluate the tax reliefs available for groups and recommend the optimal use of losses given the group's objectives.[3]

e) Advise on tax planning in respect of capital gains within a group.[3]

f) Advise on the impact of the transfer pricing and thin capitalisation rules on companies.[3]

4. Expansion, restructuring and winding up

a) Evaluate which choice of expansion strategy is more tax efficient including the calculation of the post-tax cost of a strategy.[3]

b) Advise on the tax implications of the purchase of shares in company or the trade and assets of another company.[3]

c) Advise on the restructuring of a group through amalgamation or unbundling transactions.[3]

d) Evaluate the tax implications of the sale of shares in a subsidiary company vs the sale of its trade and assets.[3]

e) Advise on the tax implications of a transfer of a trade and assets where there is common control.[3]

f) Evaluate the best use of losses in a group restructuring.[3]

g) Advise on the tax implications of a company ceasing to trade.[3]

h) Advise on the tax implications of a company winding up.[3]

i) Advise on the tax treatment of returns to shareholders after winding up has commenced.[3]

C Overseas tax issues

1. Individuals

a) Advise on the concept of residence and its relevance to income tax and CGT.[3]

b) Advise on the foreign income and gains for South African tax resident individuals as it relates to income tax and CGT.[3]

c) Advise on the tax position of individuals coming to and leaving South Africa for both income tax and CGT.[3]

d) Advise on the income tax treatment of overseas income from trading, employment and investments.[3]

e) Advise on the South African taxation of foreign gains.[3]

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f) Advise on the South African taxation of gains on the disposal of South African immoveable property owned by non-residents.[3]

g) Advise on the concept of residence in relation to ED.[3]

h) Evaluate whether an individual is resident for ED purposes and the impact on worldwide estates.[3]

i) Advise on double taxation relief available to individuals.[3]

2. Companies

a) Evaluate the tax residence of a company and advise on the impact on a company's South African income tax payable.[3]

b) Advise on the consequences of setting up an overseas permanent establishment and possible elections to mitigate tax.[3]

c) Advise on the tax consequences of a South African resident company receiving overseas income.[3]

d) Advise on the tax consequences of a South African resident company receiving overseas income.[3]

e) Advise on the tax position of overseas companies trading in South Africa.[3]

f) Advise on double taxation relief available to companies.[3]

g) Evaluate the impact of an overseas company within a group on group tax planning.[3]

h) Advise on the VAT implications of imports and exports.[3]

i) Evaluate whether a company is a controlled foreign company (CFC) and advise on the tax implications of CFCs.[3]

D Tax compliance and ethical obligations

1. Tax compliance

a) Advise on when tax returns should be made, when tax should be paid, the consequences of late filing/ payment of tax, and associated interest and penalties.[3]

b) Evaluate how a taxpayer's actions could impact how much tax is due and when it should be paid.[3]

c) Advise on time limits for any relevant claims or elections recommended.[3]

2. Ethical obligations

a) Recommend appropriate safeguards to threats to the fundamental principles of the ACCA Code of Ethics and Conduct.[3]

b) Evaluate potential conflicts of interest and advise on actions to be taken in response.[3]

c) Advise on appropriate procedures and actions when taking on a new client.[3]

d) Advise on actions to be taken on discovery of an error in a tax return/ unexpected refund.[3]

e) Advise on tax avoidance and tax evasion and associated penalties.[3]

E Professional skills

1. Communication

a) Inform concisely, objectively and unambiguously, adopting a suitable style and format, and using appropriate technology.[3]

b) Advise using compelling and logical arguments, demonstrating the ability to counter argue where appropriate.[3]

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c) Clarify and simplify complex issues to convey relevant information in a way which adopts an appropriate tone and is easily understood by and reflects the requirements of the intended audience.[3]

2. Analysis and evaluation

a) Investigate relevant information from a range of sources, using appropriate analytical techniques, to establish reasons and causes of issues, to assist in decision making and to identify opportunities or solutions.[3]

b) Consider information, evidence and findings in a careful and structured way, reflecting on their implications and how they can be used to best support the interests of the individual, entity or wider business organisation.[3]

c) Assess and apply appropriate judgement when considering ethical, professional or other technical issues, when making conclusions and recommendations, taking into account the implications of such decisions on the entity or individual affected.[3]

d) Appraise information objectively and logically in order to prioritise issues, identify missing information and explore suitable alternatives when making decisions, devising courses of action or providing conclusions or recommendations.[3]

3. Scepticism

a) Explore the underlying reasons for issues, applying the attitude of a questioning mind where appropriate, beyond what is immediately apparent.[3]

b) Question opinions, assertions and assumptions by seeking justifications and obtaining sufficient evidence for either their support and acceptance, or rejection, as well as challenging any limitations or inadequacies in the information available, outlining additional information required to provide a full analysis.[3]

c) Challenge and critically assess the information presented or decisions made in a professional and courteous manner, where this is clearly justified to be in the wider professional, ethical, organisational or public interest.[3]

4. Commercial acumen

a) Demonstrate awareness of organisational, external and other non-tax factors which will affect decisions taken with regard to tax by an individual or an entity.[3]

b) Recognise key issues in a given scenario and use judgement in proposing and recommending commercially viable solutions.[3]

c) Show insight and perception in understanding key tax drivers of an individual or entity, demonstrating acumen in arriving at appropriate recommendations.[3]

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7. Reading list

Notes on South African Income Tax (published by Hedron Tax Consulting and Publishing cc – www.hedron.co.za). 2027 edition.

Silke on South African Income Tax. **Publisher:** LexisNexis South Africa

Silke on Tax Administration. **Publisher:** LexisNexis South Africa

8. Approach to examining the syllabus

The Taxation Advisory Professional (STA ZAF) examination builds upon the technical knowledge and skills examined in the E1 Taxation (E1 ZAF) examination. At the Strategic Professional level, candidates will be expected to demonstrate an integrated approach to the subject combined with professional skills to apply more than one tax to a given scenario and offer appropriate advice. The study guide outlines the range of scenarios with each relevant tax inherent within the scenario, which specifies the wide range of contextual application which is required to achieve a satisfactory standard at this level.

The syllabus is assessed by a three-hour 15-minute computer-based examination.

The examination will consist of two sections:

Section A will contain one 50-mark question

Section B will contain two 25-mark questions

Section A

Section A of the examination will be a 50-mark scenario-based question examining multiple taxes. The 50 marks will comprise 40 technical marks and 10 professional skills marks. All four professional skills marks will be examined in Section A.

Section B

Candidates will be required to answer a further two 25-mark questions in Section B of the examination. Both questions will be scenario based and most likely examine multiple taxes. Each 25-mark question will comprise 20 technical marks and five professional skills marks. Each Section B question will examine a minimum of two professional skills from analysis and evaluation, scepticism and commercial acumen as appropriate to the question.

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9. Guide to ACCA examination structure and delivery mode

The structure of examinations varies, depending on the level of the qualification.

The Strategic Professional level is comprised of Essentials and Options examinations. The Strategic Professional examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

The Essential examinations are S1 Business and Sustainability Reporting and S2 Strategic Business Leader.

The S1 Business and Sustainability Reporting examination contains two sections and is comprised of 80 technical marks and 20 professional ethics and professional skills marks.

S2 Strategic Business Leader is ACCA's case study examination and includes pre-seen information which is released to candidates two weeks prior to the examination sitting. The pre-seen information contains background and contextual details in order for candidates to familiarise themselves with the fictitious organisation which they will be examined on and the industry in which it operates. This examination contains 80 technical marks and 20 professional skills marks.

All Options examinations have two sections and contain a total of 80 technical marks and 20 professional skills marks.

All Strategic Professional examinations are assessed by three-hour 15-minute computer-based examinations. ACCA will provide permitted reference materials for candidates to use during the examinations.

The pass mark for all Strategic Professional examinations is 50%.

10. Guide to ACCA examination assessment

ACCA reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified.

For specified financial accounting, audit and tax examinations, except if indicated otherwise, ACCA will publish examinable documents once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions. For most examinations (not tax), regulation issued, or legislation passed on or before 31 August annually, will be assessed from 1 September of the following year to 31 August of the year after. Please refer to the examinable documents for the examination (where relevant) for further information.

Regulations issued or legislation passed in accordance with the above dates may be examinable if the effective date is in the future, unless explicitly stated otherwise in the syllabus and study guide or examinable documents. The terms 'issued' or 'passed' relate to when regulation or legislation has been formally approved.

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The term ‘effective’ relates to when regulation or legislation must be applied to entity transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list, where applicable.

For STA ZAF, generally examinations in June and December will be based on legislation passed by the previous 30 September. Note: Exceptionally, the examination in June 2027 will be based on legislation passed by 30 September 2025 and only the examination in December 2027 will be based on legislation passed by 30 September 2026.

11. Learning hours and education recognition

The ACCA Qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA candidates find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualifications are recognised and valued by governments and regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognised on the educational frameworks in several countries. Please refer to your national education framework regulator for further information about recognition.

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