

# TAX PRACTITIONER REGULATION

## 2021 TAX PRACTITIONER ANNUAL DECLARATION AND MONITORING PROCESS

31 August 2021

The 2021 Tax Practitioner annual declaration and monitoring process will commence in November 2021. SAICA will be required to report to SARS on the outcome of this process by Thursday, 31 March 2022.

For those unsure of the requirements for tax practitioner members, please refer to the information available on the SAICA [Tax Practitioner Regulation](#) page. You must kindly familiarise yourself with the compliance requirements.

### Proposed timelines for 2021 and 2022:

The proposed timelines for the 2021 Tax Practitioner annual declaration and monitoring process is as follows:

- **September 2021:**
  - Members who are tax practitioners must ensure that the personal details on their SAICA profiles are up to date (this may be updated via the SAICA website) and that they are subscribed to either the Standards and Legislation or Integritax newsletters on the Subscriptions page of the SAICA website. Please email [saica@saica.co.za](mailto:saica@saica.co.za) or log in to the SAICA [Member Portal](#) to log a case (query) for assistance with the subscription process, if necessary.
  - Tax practitioner members also need to ensure that they fully understand their tax-specific CPD obligations that need to be complied with by **31 December 2021** and that they are on track to attain this. Please note that no extensions to comply will be granted. If you find that your tax-specific CPD hours are lacking, please institute interventions immediately to ensure that you are compliant by 31 December 2021.

For ease of reference, a tax practitioner member must attain at least **15 hours of tax-specific CPD in each calendar year**. Regarding the 2021 year, the CPD must be attained **for the period from 1 January 2021 up to 31 December 2021**. For a member who registered as a tax practitioner during the 2021 year, he/she may apportion the CPD based on the number of months in 2021 in respect of which he/she was registered as such. Detailed tax CPD records must be maintained by individual tax practitioner members in their records – for example, in the pdf, docx, images, ppt, zip and excel format. Note that if you are selected for monitoring, you will be required to log in to the SAICA [Member Portal](#) and upload the record of tax-

specific CPD as well as related evidence. The requirement to comply with tax-specific CPD applies from the date of registration as a tax practitioner.

- SAICA presents a Tax Practitioner Induction program by way of 5 webinars, for all members who are registered as tax practitioners with SAICA as their RCB. It provides verifiable CPD of 15 hours and the links to the 2021 Tax practitioner Induction webinars are:
  - 17 Mar. 2021 - <https://livestream.com/saica/2021tpinda>
  - 19 Mar. 2021 - <https://livestream.com/saica/2021tpindb1>
  - 24 Mar. 2021 - <https://livestream.com/saica/2021tpindc2>
  - 26 Mar. 2021 - <https://livestream.com/saica/2021tpindd2>
  - 29 Mar. 2021 - <https://livestream.com/saica/2021tpinde1>

Please note that you can also attain free verifiable CPD of 22 hours, by reading relevant Integritax articles and answering the Integritax quizzes on SAICA's [Click2Start](#) platform. Please read the [Click2Start user guide](#) on how to access Click2start. The link to the Integritax page is the following:  
<https://www.accountancysa.org.za/integritax/>

If you choose to use this option, please ensure that you complete the selected quizzes by Thursday, 23 December 2021. If you delay this until SAICA's Christmas shutdown period which runs from 24 December 2021 until 3 January 2022, and you experience technical difficulties during this time, the relevant staff will not be available to assist you timeously and you may have difficulty meeting the tax-specific CPD requirement by 31 December 2021.

SAICA will also be offering a Tax Update in November 2021. This will be a webcast and will provide members with 4 hours of CPD. To attain CPD for this webcast, you will need to complete the relevant Click2Start quiz (once loaded). Please look out for the emails promoting this update to ensure that you can secure a booking. In addition, you can view the live webcast or the recording of our monthly Techtalk: Tax and pass the related quiz, which is loaded on Click2Start after the webcast, to attain 35 minutes CPD from each session in this series.

Below are links to the TechTalk: Tax webcasts that have been presented since January 2021:

- 11 Feb. 2021 <https://livestream.com/saica/2021cprtalk1>
- 11 Mar. 2021 <https://livestream.com/saica/2021cprtalk2>
- 8 Apr. 2021 <https://livestream.com/saica/2021cprtalk3>
- 13 May 2021 <https://livestream.com/saica/2021cprtalk4>
- 10 Jun. 2021 <https://livestream.com/saica/events/9679523>
- 8 Jul. 2021 <https://livestream.com/saica/2021cprtalk6>

**Other events presented this year:**

- Webinar - Tax Support for SAICA International Members (22 April 2021)  
<https://livestream.com/accounts/27037660/events/9577061>
  - Webinar – SARS efilling and easyfile  
<https://livestream.com/saica/2021tpinda1>
  - Webinar – New Tax Law for expats – June 2021  
<https://livestream.com/accounts/27037660/events/9708280>
  - Webinar – Tax risk management – 26 July 2021 and 27 July 2021  
<https://livestream.com/accounts/27037660/events/9731713>
- **November 2021:** SAICA will issue annual declarations to members to be completed by **5 January 2022**. The declaration for tax-specific CPD requirements takes into account the **31 December 2021** deadline by requesting Tax Practitioners to declare that they have *either* attained the required CPD hours *or* will have attained the required CPD hours by **31 December 2021** – that is, for the period 1 January to 31 December 2021.

Note that the tax practitioner annual declaration has to be submitted on the SAICA [Member Portal](#). Please follow the steps below on how to complete and submit the declaration:

1. Sign in to the [Member Portal](#) by capturing the email address used to create the profile and password,
  2. Click on the **Member Compliance** option available in the left pane (Member Compliance section has an option to declare);
  3. Open the tax practitioner declaration form by clicking on the **Declare** button,
  4. Once all the declaration questions have been answered, click the **Submit** button.
- **12 January 2022:** A monitoring notice will be issued to members selected for monitoring, which will include a request for supporting documents. The due date for uploading supporting documents will be **Friday, 11 February 2022**. Please follow the steps below on how to upload evidence on the SAICA [Member Portal](#):
    1. Log in to the Member Portal and click on the **Member Compliance** button in the left pane;
    2. Click on the **Evidence** link under My Account;
    3. Click on the **Add Evidence** button;
    4. Select the **TP Monitoring Evidence** drop-down list;
    5. Capture notes in the **Enter Notes** field;
    6. Click the **Choose File** button;
    7. Select the document you want to attach and click the open button;
    8. Once the file is uploaded, click on the **Send** button on the bottom right of the screen to submit the evidence.

You can upload multiple file types as evidence, for example, pdf, docx, images, ppt, zip and Excel. The uploaded evidence can be viewed, edited and/or deleted. Please note that you will not be able to upload evidence after the due date has passed.

- **February/March 2022**: We will be processing the responses submitted by members and reviewing the monitoring evidence submitted/uploaded by individual members to test compliance or address documentary challenges. We will also be preparing the Recognised Controlling Body (RCB) Compliance report for SARS, including the final list of tax practitioner members as at the end of the 2021 year, based on the declarations received.
- **Thursday, 31 March 2022**: SAICA will submit the Recognised Controlling Body (RCB) Compliance report to SARS.