

TAX PRACTITIONER REGULATION

THE SAICA 2022 TAX PRACTITIONER ANNUAL DECLARATION AND MONITORING PROCESS

29 August 2022

The SAICA 2022 Tax Practitioner annual declaration and monitoring process will commence in October 2022. SAICA will be required to report to SARS on the outcome of this process by Friday, 31 March 2023.

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

Proposed timelines for 2022 and 2023:

The proposed timelines for the 2022 Tax Practitioner annual declaration and monitoring process is as follows:

- September 2022:

- 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 [Member Portal](#)) 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 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 the CPD obligations that need to be complied with by **31 December 2022** and that they are on track to attain this. Please note that no extensions to comply will be granted. If you find that your CPD hours are lacking, please institute interventions immediately to ensure that you are compliant by 31 December 2022.
- CPD requirements for tax practitioners changed from 15 tax-specific hours per annum (9 hours verifiable) to a **minimum of 18 verifiable CPD hours per year** effective **01 June 2022**. Tax Practitioner members must attain a minimum of 18 verifiable CPD hours annually, consisting of the following:
 - 10 tax hours;
 - 2 ethics hours; and
 - 6 hours relating to the service provided by the individual - e.g. audit, financial reporting etc. If the individual provides only tax services, then presumably additional tax CPD hours will fulfil this requirement.

For the 2022 calendar year, the CPD hours will be calculated in pro-rata as follows:

- Tax practitioners registered on or after 1 June 2022 – 18 CPD hours will be apportioned based on the date on which the individual registered as a tax practitioner,
- Existing tax practitioners - 15 tax-specific CPD hours will be apportioned for five months (1 January - 31 May 2022) and 18 hours CPD apportioned for the remaining seven months (1 June - 31 December 2022), split between tax, ethics and 'other'.

Going forward, tax practitioner members must attain at least **18 hours CPD in each calendar year**. Regarding the 2022 calendar year, the CPD must be attained **for the period from 1 January 2022 up to 31 December 2022**. Tax practitioners must maintain detailed records of their CPD – 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 records of CPD as well as related evidence. The requirement to comply with 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 2022 Tax practitioner Induction webinars are:

- 04 Apr - 2022 Tax Practitioner Induction Session 1
<https://livestream.com/accounts/27037660/events/10252094>
- 06 Apr - 2022 Tax Practitioner Induction Session 2
<https://livestream.com/accounts/27037660/events/10252098>
- 06 Apr - SARS eFiling session
<https://livestream.com/accounts/27037660/events/10301716>
- 08 Apr - 2022 Tax Practitioner Induction Session 3
<https://livestream.com/accounts/27037660/events/10252102>
- 11 Apr - 2022 Tax Practitioner Induction Session 4
<https://livestream.com/accounts/27037660/events/10252106>
- 13 Apr - 2022 Tax Practitioner Induction Session 5
<https://livestream.com/accounts/27037660/events/10252113>

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 Friday, 23 December 2022. If you delay this until SAICA's Christmas shutdown period which runs from 24 December 2022 until 3 January 2023, 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 CPD requirement by 31 December 2022.

SAICA will also be offering a Tax Update in November 2022/ Jan 2023. This will be a webcast and will provide members with at least 3 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 quizzes.

Below are links to the TechTalk: Tax webcasts presented since January 2022 (each one includes tax CPD of at least 30 minutes).

- 24 Feb - 2022 TechTalk Series: SAICA Standards
<https://livestream.com/accounts/27037660/events/10097372>
- 1 March - 2022 TechTalk Series: SAICA Standards
<https://livestream.com/accounts/27037660/events/10148427>
- 28-April - 2022 TechTalk Series: SAICA Standards
<https://livestream.com/accounts/27037660/events/10148449>
- 24 May - 2022 TechTalk Series: SAICA Standards
<https://livestream.com/accounts/27037660/events/10315145>
- 30 Jun - 2022 TechTalk Series: SAICA Standards
<https://livestream.com/accounts/27037660/events/10499548>

Below are links to the Tax in Practice series, a monthly 2-hour tax specific offering to the webcasts presented since January 2022:

- 08 Feb - Tax in Practice series
<https://livestream.com/accounts/27037660/events/10129212>
- 08 Mar - Tax in Practice series
<https://livestream.com/accounts/27037660/events/10148386>
- 12 Apr - Tax in Practice series

<https://livestream.com/accounts/27037660/events/10148432>

- 03 May - Tax in Practice series
<https://livestream.com/accounts/27037660/events/10315108>
- 07 Jun - Tax in Practice series
<https://livestream.com/accounts/27037660/events/10362154>
- 05 Jul - Tax in Practice series
<https://livestream.com/accounts/27037660/events/10420081>
- 02 Aug - Tax in Practice series
<https://vimeo.com/webinars/events/a0fb8ee2-94b0-4793-b624-2e0f924b580d>

Other events presented this year:

- 27 Jan - 2021 SAICA Tax Update for Business Part 1
<https://livestream.com/accounts/27037660/events/9925104>
- 01 Feb - 2021 SAICA Tax Update for Business Part 2
<https://livestream.com/accounts/27037660/events/9925107>
- 06 Apr - SARS eFiling session
<https://livestream.com/accounts/27037660/events/0301716>
- 22 Apr - Tax Event: Implications for Employees and Employers in the “Working from home” Environment
<https://livestream.com/accounts/27037660/events/10252164>
- 28 Apr - 2022 TechTalk Series: SAICA Standards
<https://livestream.com/accounts/27037660/events/10148449>
- 19 May - South African Tax Update for EMEA members
<https://livestream.com/accounts/27037660/events/10302802>
- **October/November 2022:**
 - SAICA will issue annual declarations to members to be completed by **5 January 2023**. The declaration for CPD requirements takes into account the **31 December 2022 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 2022** – that is, for the period 1 January to 31 December 2022.

- 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 2023:**

- 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, 10 February 2023**. 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 2023**

- SAICA 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 2022 year, based on the declarations received.

- **Friday, 31 March 2023:**

- SAICA will submit the Recognised Controlling Body (RCB) Compliance report to SARS.