

TAX PRACTITIONER REGULATION

THE SAICA 2023 TAX PRACTITIONER ANNUAL DECLARATION AND MONITORING PROCESS

7 September 2023

The SAICA 2023 Tax Practitioner annual declaration and monitoring process will commence in October 2023. SAICA will be required to report to SARS on the outcome of this process by Friday, 29 March 2024.

For those unsure of the requirements for tax practitioners, please refer to the information available on the SAICA [Tax Practitioner Regulation](#) page. Please familiarise yourself with the compliance requirements for Tax Practitioners.

Proposed timelines for 2023 and 2024:

The proposed timelines for the 2023 Tax Practitioner annual declaration and monitoring process are as follows:

- September 2023:

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 query for assistance with the subscription process, if necessary.

In addition, Tax practitioner members should ensure that they fully understand their CPD obligations and make sure they are on track to comply by **31 December 2023**. Please note that no extensions will be granted to comply with these requirements. If you find that your CPD hours are insufficient, please implement immediate interventions to ensure compliance by 31 December 2023.

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 fulfill this requirement.

Regarding the 2023 calendar year, the CPD must be attained for the period from 1 January 2023 up to 31 December 2023. Tax practitioner members must maintain detailed records of their CPD – for example, in the pdf, docx, images, ppt, zip or excel format. Note that if you are selected for monitoring, you will be required to log into 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.

Please note that you can attain free verifiable CPD hours, by reading relevant Integritax articles and answering the Integritax quizzes on SAICA's [eVolve](https://www.evolve.saica.co.za) platform. 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, 22 December 2023. SAICA's Christmas shutdown period is from 22 December 2023 until 3 January 2024, and if you experience technical difficulties during this time, the relevant staff will not be available to assist you timeously and you might not be able to reach the CPD requirement by 31 December 2023.

SAICA will also be offering a Tax Update in November / December 2023. 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 events e.g. Techtalk, Tax in Practice, and Ethics in practice series and pass the related quizzes. All events are on eVolve subsequent to the live event. **Note that the Techtalk events are free of charge.** Should you require more information, log into the SAICA [Member Portal](#) to log a query for assistance.

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. The program provides verifiable CPD of 15 hours and the direct link to the 2023 Tax Practitioner Induction webinars is as follows:

- <https://evolve.saica.co.za/course/index.php?categoryid=104>

Below is the direct link to the **Complimentary 2023 Techtalk** webcasts presented since February 2023:

- <https://evolve.saica.co.za/course/index.php?categoryid=59>

Upcoming events:

- Thu, 28 Sep - <https://www.saica.org.za/event-system/view/?event=12>
- Thu, 26 Oct - <https://www.saica.org.za/event-system/view/?event=13>
- Thu, 30 Nov - <https://www.saica.org.za/event-system/view/?event=14>

Below is the link to the **Tax in Practice** series presented since February 2023:

- <https://evolve.saica.co.za/course/index.php?categoryid=73>

Upcoming events:

- Thurs, 7 Sept 2023 - <https://www.saica.org.za/event-system/view/?event=18>
- Thurs, 5 Oct 2023 - <https://www.saica.org.za/event-system/view/?event=19>
- Thurs, 2 Nov 2023 - <https://www.saica.org.za/event-system/view/?event=20>

Below is the link to the **Ethics in practice** series to fulfil the ethics CPD requirements:

- <https://evolve.saica.co.za/course/index.php?categoryid=69>

Upcoming events:

- Wed, 13 Sept 2023 - <https://www.saica.org.za/event-system/view/?event=5>

- Thurs, 12 Oct 2023 - <https://www.saica.org.za/event-system/view/?event=6>
- Thurs, 9 Nov 2023 - <https://www.saica.org.za/event-system/view/?event=7>

- **October/November 2023:**

SAICA will issue annual declarations to members to be completed by **5 January 2024**. **The declaration for CPD requirements takes into account the 31 December 2023 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 2023** – that is, for the period 1 January to 31 December 2023.

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 into 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.

SAICA will issue a request to submit the proof of tax compliance status as part of the Tax Practitioner membership renewal process. At the time of verification by SAICA, Tax practitioners will be required to provide a print screen from the SARS eFiling system. The print screen must contain the following:

- Tax practitioner's full name,
- Tax reference number(s),
- The compliance statuses for all tax types, and
- The verification date of the compliance status.

SAICA is required to retain all evidence for presentation to SARS as part of the annual review process. In addition, SAICA is required to declare that the tax compliance status of all Tax Practitioner members was verified.

- **10 January 2024:**

A monitoring notice will be issued to Tax Practitioners selected for monitoring, which will include a request for supporting documents. The due date for uploading supporting documents will be **Friday, 9 February 2024**. Please follow the steps below on how to upload evidence on the SAICA [Member Portal](#):

1. Log into 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 2024**

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 2023 year, based on the declarations received.

- **Friday, 29 March 2024:**

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