DIFFERENCE MAKERS™

TAX PRACTITIONER REGULATION NOTICE

THE SAICA 2026 ANNUAL TAX COMPLIANCE STATUS VERIFICATION, TAX PRACTITIONER DECLARATION AND MONITORING PROCESS

To maintain the SARS recognition criteria as stipulated in **section 240A (2) (a), (b) and (c)** of the **Tax Administration Act (TAA)**, SAICA conducts an annual compliance verification process of all Tax Practitioners registered with SAICA.

In respect of the 2026 compliance period, all SAICA Tax Practitioners (TPs) registered during the year 2026 and in prior years are requested to read this notice and comply with the following requirements:

1. The SAICA 2026 annual Tax Compliance Status verification process will commence in **August 2026.**

2. The Tax Practitioner annual declaration process for the 2026 cycle will commence in **October/ November 2026**, and the monitoring process will commence in **January 2027**. Tax Practitioners may be selected for the 2026 monitoring process prior to the Tax Practitioner declaration submission deadline of **15 January 2027** and accordingly please take note that you may be selected for monitoring even if you have not yet submitted your declaration. Tax Practitioners must ensure that they submit the Tax Practitioner declaration and monitoring evidence by the respective submission deadlines. Tax Practitioners selected for the monitoring will be required to submit compliance evidence by **12 February 2027**.

3. SAICA is required to report to SARS on the outcome of these processes by **31 March 2027.**

4. Please refer to the SAICA Tax Practitioner Regulation for more information on the compliance requirements for Tax Practitioners.

Proposed timelines for 2026 and 2027:

5. The proposed timelines for the 2026 annual Tax Compliance Status verification, Tax Practitioner declaration and monitoring process are as follows:

   Note: The dates below are planned dates; however, they may change, and SAICA will communicate new dates should that happen. You are therefore reminded that the onus is on members to read the communication from SAICA for any change of dates and/or to liaise with the SAICA Member Compliance team if in doubt.

   July 2026: Update your personal details and CPD requirements on the SAICA Member Portal

6. Tax Practitioners must ensure that the personal details on their SAICA profiles are up to date. It is imperative that the personal details are up to date as this ensures that members receive all important notices from SAICA (this may be updated via the SAICA Member Portal). Furthermore, please ensure that you are subscribed to either the Standards and Legislation or integritax newsletter on the Subscriptions page of the SAICA website for legislative updates, professional development matters and key issues shaping the profession with insights from regulators and other stakeholders. If you require assistance with the subscription process, please log in to the SAICA Member Portal to send a query for assistance.

7. In addition, Tax Practitioners should ensure that they fully understand their CPD obligations and are on track to comply by **31 December 2026.** Please note that no extensions will be granted to comply with these requirements. If your CPD hours are currently insufficient, please implement immediate interventions to ensure compliance by **31 December 2026.**

8. Tax Practitioners must attain a minimum of **18 verifiable** CPD hours annually, consisting of the following:

   - 10 tax hours;
   - 2 ethics hours; and
   - 6 Service-related hours - These are CPD hours that relate to the members' area of specialty (audit, financial reporting, etc.). If your specialized area is only tax, then the 6 tax hours in addition to the above 10 tax hours may be used to meet this CPD requirement. Tax Practitioners must retain **proof of attendance**, such as a certificate indicating CPD hours or signed attendance registers.

     Please note that routine work performed in the course of providing services to clients such as preparing reports or other client deliverables **does not** qualify as verifiable CPD. Only structured learning activities that provide measurable learning outcomes will be accepted.

9. The requirement to comply with CPD applies from the registration date as a Tax Practitioner. If you only registered as a Tax Practitioner during the course of the current year, i.e., 2026, your CPD requirement will be apportioned based on the number of months during the year 2026 for which you were registered. If you are applying for the apportionment, please also **submit the SARS letter** that you should have received as proof of your registration as a Tax Practitioner as evidence of the date of your registration. If you need assistance on how to pro-rate the hours, feel free to contact us.

10. Regarding the 2026 calendar year, the CPD must be attained for the period from **1 January 2026 up to 31 December 2026**. Tax Practitioners must maintain detailed records of their CPD – for example, in the PDF, docx, images, ppt, zip or Excel format.

11. Tax Practitioners must retain their CPD records for a period of 5 years.

Some of the SAICA CPD leaning activities you can undertake to attain verifiable CPD hours

12. You can attain free verifiable CPD hours (0.5 CPD per integritax quiz completed), by reading relevant integritax articles found in the monthly ASA Magazines and answering the corresponding integritax quizzes on SAICA's eVolve platform. The link to the integritax articles is the following: https://www.accountancysa.org.za/integritax/. It is advisable that you complete the selected quizzes by early December 2026 before SAICA's Christmas shutdown period (the date of which will be communicated at a later stage). Please note that if you experience technical difficulties during the SAICA shutdown period, the relevant staff will unfortunately not be available to assist you timeously and you might not be able to meet the CPD requirement by **31 December 2026.**

13. **Take Note**: Upon completing and passing an integritax quiz on eVolve, you will then be able to generate your CPD certificate. Once a course component has been completed, remember to click the *"Mark as done"* button.

14. SAICA will also be offering a Tax Update webinar in November / December 2026. Please lookout for the emails promoting this webinar to ensure that you secure a booking. In addition, you can attend other live webcasts e.g., Techtalk; Tax in Practice, and Ethics in Practice or access the recordings of these monthly events on eVolve where you must also complete the related quizzes to obtain the relevant CPD certificate. All live events are converted into courses and loaded onto eVolve after the live event. **Note that the Techtalk events are free of charge.** Should you require more information, log into the SAICA Member Portal to send a query for assistance.

15. SAICA presented a Tax Practitioner Induction program in March 2026 through 6 webinars to all members who are registered as Tax Practitioners with SAICA as their RCB. The program provided 18 verifiable CPD hours and the eVolve link to the 2026 Tax Practitioner Induction recording is as follows:

    - https://evolve.saica.co.za/course/view.php?id=1203

Some events presented from February 2026 and upcoming events

16. eVolve link to the ***Complimentary 2026 Techtalk*** series (CPD Hours: 2 hours)
    https://evolve.saica.co.za/course/index.php?categoryid=212

    - Book to attend upcoming live ***Complimentary 2026 Techtalk*** events (CPD Hours: 2 hours) using this link: https://my.saica.co.za/event-and-seminar/event-details/?id=1c08cd3a-45c9-f011-bbd3-7c1e528808c0.

17. eVolve link to the ***Tax in Practice*** series (CPD Hours: 2 hours) - Cost: R150
    https://evolve.saica.co.za/course/index.php?categoryid=205

    - Book to attend upcoming live ***Tax in Practice*** events (CPD Hours: 2 hours) using this link: https://my.saica.co.za/event-and-seminar/event-details/?id=1b8d5a2c-d8ca-f011-bbd3-7c1e528808c0

18. eVolve link to the ***Ethics in Practice*** series (CPD Hours: 2 hours) - Cost: R150
    https://evolve.saica.co.za/course/index.php?categoryid=208

    - Book to attend upcoming live ***Ethics in Practice*** events (CPD Hours: 2 hours) using this link: https://my.saica.co.za/event-and-seminar/event-details/?id=e16c58e1-83c4-f011-bbd3-6045bdddb9df

More information on verifiable CPD

19. The concept of verifiability is that the learning activity can be objectively verified (i.e. by someone with no direct or vested interest in the learning activity) by a competent source (i.e. someone who can provide a true and fair representation that the learning activity has taken place). You may also read the Tax Practitioner regulation page under **CPD hours for Tax Practitioners** for more information**.**

20. SAICA considers verifiable evidence for Tax Practitioners to be the following:

20.1. Delegates who book and attend live SAICA webcasts or face-to-face events will automatically receive a confirmation of attendance email confirming the registered delegate attended the stated webcast / event and the duration of the webcast / event.

20.2. If you are unable to attend a live event, then you can watch the recording on the SAICA eVolve platform – in this case, you must watch the recording to completion, complete and pass the assessment and generate your certificate of completion to submit as evidence. Where you are watching a recording of a past event and not a live event or you have read a SAICA CPD article, no certificate of attendance will be issued, and you will have to instead obtain a certificate of completion to serve as verifiable CPD. To obtain a certificate of completion, you need to successfully complete the relevant assessment and attain a pass mark of 75% on the SAICA eVolve platform, after having watched the entire recording of the relevant session. You can then download the certificate of completion on the SAICA eVolve system.

20.3. If you read an integritax article, then the assessment must be done on eVolve and the certificate of completion must be downloaded as verifiable CPD confirmation. The pass mark needed to obtain the certificate is 75%.

20.4. The learning and assessments must have taken place in the period under review (**1 January – 31 December annually**) – the reports must therefore reflect that this was completed during the relevant period. Please review your dashboard to confirm that all your quizzes were completed by **31 December 2026.**

21. If you are uncertain as to what will qualify as verifiable, you may access this link for further clarity as well as examples of the evidence/records to be provided

August 2026: Tax Compliance Status (TCS) - Consent request and annual verification

22. To ensure SAICA's compliance with the SARS Criteria for the registration and recognition of controlling bodies, all Tax Practitioners registered with SAICA as their RCB are required to submit proof of their tax compliance status as part of the tax practitioner membership renewal process.

Tax Practitioners' who consented for SAICA to verify their tax compliance status directly with SARS

23. Tax Practitioners who have provided written consent for SAICA to access and verify their compliance status with SARS, including permission for SARS to disclose the compliance status to SAICA will no longer have to submit proof of their tax compliance status to SAICA annually.

Tax Practitioners who intend to give SAICA consent to verify their tax compliance status directly with SARS

24. SAICA will send communication to newly registered Tax Practitioners and existing Tax Practitioners who have not provided consent, to do so by **Friday, 28 August 2026.** This written consent will remain effective until it is revoked in writing, or until such time the Tax Practitioner resigns from SAICA as their RCB.

Tax Practitioners who do not consent for SAICA to verify their tax compliance status with SARS

25. Tax Practitioners who opt not to give SAICA consent must submit their tax compliance status annually. Please note that for the 2026 cycle, you will be required to submit your tax compliance status by no later than **23 October 2026**. A valid tax compliance status letter issued by SARS or a print screen of your personal compliance dashboard from the SARS eFiling profile must be provided. 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.

26. SAICA is required to retain all evidence for presentation to SARS as part of the annual review process and to declare that the tax compliance status of all tax practitioner members was verified.

27. The steps to follow when uploading the required evidence on the SAICA Member Portal will be provided in a notice which will be issued to you by SAICA in **September 2026**. You can upload the tax compliance status in the form of a PDF, docx, image, ppt, zip and/or Excel. The uploaded evidence can be viewed, edited and/or deleted**. Please note that you will not be able to upload evidence after the said due date of 23 October 2026 has passed.**

October /November 2026: Tax Practitioner Annual Declaration Deadline

28. SAICA will send a notice with a request to complete and submit the Tax Practitioner annual declaration form by **15 January 2027.** The declaration will be accessible on the SAICA Member Portal.

29. **ALL** Tax Practitioners are required to submit both their annual Tax Practitioner declaration together with **ALL** verifiable CPD hours for Tax Practitioners.

30. Once the declaration is available, the steps on how to submit the Tax Practitioner annual declaration and to upload the evidence on the member portal will be communicated.

7 January 2027: Tax Practitioner Compliance Monitoring Requirements and Deadline

31. As per the SARS Criteria for the Recognised Controlling Bodies, once a Tax Practitioner is registered, annual confirmation that the criminal-free status remains unchanged is required. The confirmation in the form of an affidavit (deposed to before a Commissioner of Oaths), indicating the Tax Practitioner's criminal-free status, must be produced and provided to RCBs once every five years or within a shorter time period as specified by RCBs.

32. SAICA will confirm each member's criminal-free status through the annual declaration and the monitoring process. If selected for monitoring, an affidavit indicating that the Tax Practitioner's criminal-free status remains unchanged, will be requested.

33. As imposed by SARS, SAICA is required to verify at least 20% of its Tax Practitioner members' CPD records annually. SAICA will review the CPD evidence for Tax Practitioners who submitted their evidence as part of the declaration process. We will inform each Tax Practitioner should we require more information.

34. A monitoring notice will be issued to Tax Practitioners selected for monitoring. The notice will include a request for confirmation of criminal-free status in the form of an affidavit. If your CPD evidence is insufficient or not provided due to the non-submission of a declaration, then verifiable CPD evidence will be requested. The due date for uploading supporting documents will be **Friday, 12 February 2027**.

35. The steps on how to submit/ upload the required evidence on the SAICA Member Portal will be communicated. Please note that you will not be able to upload evidence after the due date of **Friday, 12 February 2027** has passed.

February/March 2027: Tax Practitioner Annual Declaration and Monitoring Verification

36. SAICA will be processing the responses submitted by Tax Practitioners and reviewing the monitoring evidence submitted/uploaded by individual members to verify compliance or address documentary challenges and preparing the Recognised Controlling Body (RCB) Compliance report for submission to SARS.

31 March 2027: Reporting

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

Please log in to the SAICA [Member Portal] to log queries relating to the Tax Practitioner compliance requirements.

The SAICA Member Compliance Team

30 July 2026