SAICA
DIFFERENCE MAKERS™

OVERALL REFLECTION ON THE SAICA TAX PRACTITIONER (TP) COMPLIANCE - 2025

As an accredited RCB, SAICA must annually maintain the recognition criteria listed in **section 240A (2)(a), (b) and (c)** of the **Tax Administration Act ("TAA")** which states: The Commissioner may recognise a 'controlling body', for natural persons who provide advice with respect to the application of a tax Act or complete returns, as a 'recognised controlling body' if the body—

(a) in respect of such persons, maintains relevant and effective —
(i) minimum qualification and experience requirements;
(ii) continuing professional education (CPE) requirements;
(iii) codes of ethics and conduct; and
(iv) disciplinary codes and procedures;

(b) is approved in terms of section 30B of the Income Tax Act for purposes of section 10 (1) (d) (iv) of the Act; and

(c) has at least 1 000 members when applying for recognition or reasonable prospects of having 1 000 members within a year of applying.

To maintain the SARS recognition criteria as stipulated above, SAICA conducts an annual compliance verification process of all TPs registered with SAICA.

1. Outcome and Compliance Requirements for the 2025 Period

In respect of the 2025 compliance period, all SAICA Tax Practitioners (TPs) registered during the year 2025 and in prior years were required to comply with the following requirements:

1.1. Tax Compliance Status (TCS) verification

1.1.1. TPs were requested to consent for SAICA to verify their TCS directly with SARS, including authorisation for SARS to disclose such information to SAICA.

1.1.2. TPs who did not provide consent were required to submit either:

- A valid TCS letter or
- A recent SARS eFiling screenshot (not older than two weeks).

1.1.3. Approximately **94%** of TPs were confirmed as TCS – compliant. The remaining TPs were found to be non-compliant, either due to:

- Failure to submit TCS documentation; or
- Having a non-compliant tax status.

1.2. SAICA 2025 Tax Practitioner annual declaration

1.2.1. TPs were required to submit an annual declaration by 5 January 2026, confirming compliance with SAICA's codes, by-laws, SARS criteria, Chapter 18 of the TAA, and provide verifiable CPD evidence.

1.2.2. A large majority of TPs, approximately **95%** submitted their annual declaration as required. Follow-ups were conducted with members who declared non-compliance to ensure accuracy. The outcomes were as follows:

1.2.2.1. A small minority of TPs did not submit the Tax Practitioner annual declaration.
1.2.2.2. Fewer than 5% of TPs voluntarily declared non-compliance to one or more of the declaration questions(s).
1.2.2.3. A small minority of TPs submitted their declaration late.

1.3. SAICA 2025 Tax Practitioner monitoring

1.3.1. Monitoring methodology: As part of its statutory monitoring obligations, SAICA reviews a sample of registered TPs each year, selected in line with SARS requirements to verify CPD compliance. The figures below relate to that sample and are reported in aggregate to support awareness of compliance trends.

1.3.2. As required by SARS, SAICA verified CPD records for a monitoring sample of TPs selected from the registered TP population for the 2025 period.

1.3.3. Selected TPs were requested to submit:

- Verifiable CPD evidence and
- A criminal-free status affidavit by 13 February 2026.

1.3.4. Of the 1,202 TPs in the 2025 monitoring sample, **77%** submitted the required compliance evidence, while **23%** had incomplete or outstanding submissions, attributed primarily to non-response, insufficient documentation, or non-submission of monitoring evidence. SAICA continues to raise awareness on compliance requirements and to support members in completing their submissions.

1.4. SAICA Recognised Controlling Body Annual Report - 2025

1.4.1. On 31 March 2026, SAICA submitted its Recognised Controlling Body (RCB) Compliance report to SARS in accordance with section 240A (3) of the Tax Administration Act, 28 of 2011. The report covered the period 1 January 2025 to 31 December 2025.

1.4.2. TPs must also note that as part of the statutory conditions for recognising SAICA as an RCB, SARS may conduct annual reviews to assess the effectiveness of SAICA's compliance procedures in respect of monitoring TPs registered with SAICA.

2. A note from the SAICA Member Compliance Team - appreciation and observations

2.1. We extend our sincere appreciation to all TPs who cooperated and ensured compliance with the 2025 SAICA and SARS requirements. Your continued support strengthens the CA(SA) profession and our collective brand. We recognise that compliance can be demanding alongside a busy practice, and we remain committed to supporting every TP in meeting these requirements. Where TPs encounter difficulties during the verification process, our team is available to provide guidance and assistance, and we encourage members to reach out to us early so that we can help them stay on track.

2.2. Maintaining compliance with SAICA and SARS requirements protects your ability to practise, preserves your Good Standing, and supports the credibility of the profession as a whole. We therefore encourage all TPs to engage with SAICA's requests promptly so that any issues can be resolved quickly. For completeness, members should be aware that unresolved non-compliance may, in line with SARS and SAICA processes, affect a TP's membership status as a Recognised Controlling Body (RCB) registration on the SARS eFiling system, and SARS may act on verification outcomes relating to tax non-compliance. Our aim is always to help members avoid these outcomes through early support.

2.3. Cases involving CPD non-compliance and/or non-submission of the required declarations may be referred to SAICA's Member Discipline Unit for the processing of a formal complaint or alternatively, where applicable, such matters may be addressed be though the Rehabilitation Program.

2.4. As per the definition of Good Standing as it appears in part A of the SAICA By-laws, maintaining Good Standing preserves your full membership rights, including the ability to attend and vote at the annual SAICA Annual General Meeting, whether in person, electronically, or by proxy. Meeting your CPD requirements is a key component of maintaining Good Standing and the benefits that come with it.

3. Tips for meeting 2026 compliance deadlines and requirements:

3.1. **Keep your details updated on the SAICA Member Portal** to ensure timely receipt of all important communications and subscribe to the Standards and Legislation or integritax newsletters via the SAICA website's Subscriptions page. If you require assistance with the subscription process, please log in to the SAICA Member Portal to send a query for assistance.

3.2. **Understand and plan your CPD obligations early** to meet the 31 December 2026 deadline. CPD must be obtained within 1 January – 31 December calendar year to be compliant. We encourage TPs to start learning intervention as early as possible.

3.3. **Newly registered TPs** should commence learning activities promptly and keep detailed CPD records in acceptable formats (PDF, DOCX, PPT, Excel, etc.). CPD hours are pro-rated based on registration date.

3.4. **CPD Requirements:** A minimum of 18 verifiable CPD hours annually, including:

- 10 tax hours
- 2 ethics hours

- 6 hours related to your specific service area (e.g., audit, financial reporting). If you provide only tax services, additional tax hours may fulfill this requirement. Attend training for the service provided, i.e., tax, audit, and financial reporting training and obtain proof of attendance, e.g., a Certificate showing CPD hours and 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.

3.5. **Access the SAICA's eVolve platform at your convenience** and read the relevant integritax articles found in the monthly ASA Magazines and answering the corresponding Integritax quizzes. You can attain free verifiable CPD hours (0.5 CPD per integritax quiz completed). 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. Please keep an eye for more updates on the contents available on eVolve.

3.6. **Submit your annual declarations early**, ideally before your December holidays, to avoid last-minute issues. **Take note of the following due dates for submitting the 2026 annual declarations:**

Tax Practitioner	**15 January 2027**
CPD	**31 January 2027**
Business Rescue Practitioner	**15 January 2027**

3.7. **Monitor SARS eFiling regularly** for notices, including any intent to deregister for non-compliance. Address any such issues promptly or contact SARS for assistance.

3.8. **Submit tax returns and settle debts on time**. If disputes arise, engage with SARS directly.

3.9. **Respond promptly to all SARS and SAICA communications and requests.**

SAICA remains committed to supporting TPs in maintaining Good Standing as their recognised controlling body. Your cooperation is essential.

For any queries related to Tax Practitioner compliance requirements, please log in to the SAICA Member Portal and submit your query.

Thank you for your attention and continued commitment.

Regards,
SAICA Member Compliance Team