The following is a summary of changes to the CPD policy 2026:

#	CPD policy section	CPD policy section
1	Throughout	Various conforming changes were made (eg names of the department and persons responsible)
2	2.1.3.1.2	The following (in bold) was added to the definition related to career breaks: "Cannot comply with the CPD requirements due to them being medically unfit **as supported by a current medical certificate**."
3	2.1.5	The definition of CPD as set out in the SAICA By Laws (Appendix 4) has been added to the definition of CPD in the policy definition section.
4	2.1.12	The definition of medical incapacitation was amended: **"Medically incapacitated" means a medical situation where a member or associate, due to ill health or injury renders them temporarily unable to meet or complete their CPD declaration"**
5	2.1.15.4	In the previous CPD policy update a definition was added as to when a member was considered professionally active. This definition has been expanded to set out that directors of dormant or inactive companies are not considered professionally active.
6	2.1.16.4	Under the definition of professionally active, the following was added: "SAICA members who are directors of dormant or inactive companies are not considered professionally active as they do not exert significant influence over decisions"
7	4.1.1	A new policy statement was added to indicate that the policy is effective from the date a person joins as a member.

		"Policy statement 1: New members of SAICA are required to comply with this policy immediately upon being registered as a member of SAICA."
8	Policy statement 4	The Member compliance team asked for changes to reflect alternative means of recording their reflective learning plans if they have disabilities. No changes were made for this as the method of recording is left to the member (Refer policy statement 4) and is already clear in the policy.
9	5.1.9	The following was added: "(For example but not limited to Tax practitioners and Business Rescue Practitioners)" to make it clear that tax practitioners and BRPs must also comply with their regulators CPD requirements. and "this may require the submission of verifiable evidence" to clarify that SAICA may require additional evidence as part of the compliance processes SAICA follows.
10	5.1.10	A new section was added to make it a requirement for tax and business rescue practitioners to upload their evidence when they complete the annual declaration to prevent delays in monitoring compliance: "Members who are Tax Practitioners and Business Rescue Practitioners are required to upload their verifiable evidence as part of the SAICA annual declaration. Submission of the annual declaration will not be possible unless all evidence has been uploaded;"
11	5.1.11	The Member compliance team recommended certain changes to the requirements for people on career breaks (also refer change to the defn above). This was removed:

	5.1.12 5.1.13	"Such members are still required to record such activities on their reflective learning plans." The following was added in respect of medical incapacitation (to accommodate instances where members are physically unable to submit a declaration due to being medically and mentally unfit – provision is made for this as follows): "Members who are medically incapacitated and are unable to complete their annual CPD declaration can have a suitable representative submit a medical certificate indicating the extent of the medical incapacitation. **Members, or their suitable representative, who indicate they are medically incapacitated on a recurring basis for two or more consecutive years may be referred to the PCC for a Fit and Proper enquiry."**
12	6.5	The Member compliance team requested the CPD policy be amended to accommodate the rehabilitation process. The following was added: "The Member Compliance Unit, with input from Management, will exercise discretion as to whether non-compliance with the CPD Policy should be addressed via a rehabilitative programme or whether the non-compliance should be referred to the Member Discipline Unit for processing of a complaint against the member. Where a non-compliant member has been offered a rehabilitation programme and either chooses not to participate therein or fails to participate timeously, then the member will be referred to Member Discipline."
13	Section 8	Effective date is 1 January 2026 to co-incide with the CPD reporting period of January – December annually.