

TAX PRACTITIONER REGULATION

2020 TAX PRACTITIONER RENEWAL, DECLARATION AND AUDIT PROCESS

19 August 2020

The 2020 Tax practitioner declaration and audit process will commence in November 2020. SAICA will be required to report to SARS on the outcome of this process by Wednesday, 31 March 2021.

For those unsure of the requirements for tax practitioner members, please refer to the information available on the SAICA [Tax Practitioner Regulation](#) page. It is important that you re-familiarise yourself with the requirements and that you comply therewith.

Proposed timelines for 2020:

The proposed timelines for the 2020 tax practitioner declaration and audit process are as follows:

- **September 2020:**
 - Members who are tax practitioners must ensure that their personal details on their SAICA profiles are up to date (this may be updated via the SAICA website) and that they are subscribed to either the Standards and Legislation or Integritax Newsletter on the Subscriptions page of the SAICA website. Please email saica@saica.co.za or call 011 621 6600 for assistance with the subscription process, if necessary.
 - Tax practitioner members to also ensure that they fully understand their tax specific CPD obligations that need to be complied with by **31 December 2020** and that they are on track to attain this. Please note that no extensions to comply will be granted. If you find that your tax CPD hours are lacking, please institute interventions immediately to ensure that you are compliant by 31 December 2020.

For ease of reference, a tax practitioner member must attain at least **15 hours of tax specific CPD in each calendar year**. With reference to the 2020 year, the CPD must be attained **for the period 1 January 2020 up to 31 December 2020**. For a member who registered as a tax practitioner during the 2020 year, he/she may apportion the CPD based on the number of months in 2020 in respect of which he/she was registered as such. Detailed tax CPD records must be maintained by individual tax practitioner members whether on the SAICA CPD system or in their own personal records – for example, excel or word. Note that if you are selected

for audit, you will be required to provide the record of CPD as well as related evidence. If you are a new member/associate and do not have to log SAICA CPD for the first year of membership, please note that you will still need to maintain a record for tax specific CPD if you are registered as a tax practitioner with SAICA as your Recognised Controlling Body (RCB).

Please also note that you may attain free verifiable CPD by reading relevant Integritax articles and answering the Integritax quizzes on SAICA's [Click2Start](#) platform. Since March 2019, the Integritax journal has been included in the online version of [Accountancy SA](#). You will therefore need to access that website to view the content.

- If you choose to use this option, please ensure that you complete the selected quizzes by Wednesday, 23 December 2020 – that is, prior to SAICA's 2020 shutdown period. If you delay this until the shutdown period and you experience technical difficulties over this period, relevant staff may not be available to assist you timeously and you may have difficulty meeting the tax-specific CPD requirement by 31 December 2020.

SAICA will also be offering a free Tax Update in November 2020. This will be a webcast and will provide members with 4.5 hours of free CPD. To attain CPD for this webcast, you will need to successfully complete the relevant Click2Start quiz (once loaded). Please lookout for the emails promoting this update to ensure that you are able to secure a booking. In addition to this, we have a monthly Techtalk:Tax webcast and if members view the live webcast or the recording thereof and successfully pass the related quiz which is loaded on Click2Start after the webcast, you may attain 2 hours CPD from this series, per month. To book, use this link: <https://www.saica.co.za/brochures/?BrochureId=1832>.

Below are links to webcasts presented since January 2020:

TechTalk Tax:

19 February 2020 <https://livestream.com/SAICA/TechTalkTax1>

25 March 2020 <https://livestream.com/SAICA/TechTalkTax2>

22 April 2020 <https://livestream.com/SAICA/TechTalkTax3>

May 2020 <https://livestream.com/saica/maytechtalk3>

June 2020 <https://livestream.com/saica/junettax3>

July 2020 <https://livestream.com/saica/techtalktaxjuly>

Other events presented this year:

Webinar – Expatriate tax 11 March 2020

<https://livestream.com/SAICA/ExpatriatesTaxAM>

Webinar – Penalties and interest – July 2020 <https://livestream.com/saica/taa001>

Webinar – Tax risk management – 29 July 2020 and 5 August 2020

<https://livestream.com/saica/trm1> 5 Aug <https://livestream.com/saica/trm2>

- **November 2020**: SAICA to issue compliance declarations to members to be completed by **05 January 2021**. **The declaration for tax-specific CPD requirements takes into account the 31 December 2020 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 2020** – that is, for the period 1 January to 31 December 2020. Note that the declarations will be distributed in November 2020, as part of the Infoslip containing the tax practitioner regulatory fee invoice for the 2021 year. This Infoslip will be separate to the annual subscription fee invoice.
- **13 January 2021**: Notice of audit to be issued to members selected for audit including a request for supporting documents. The due date for submitting supporting documents will be **Friday, 12 February 2021**.
- **February/March 2021**: Processing of responses submitted by members and review of audit evidence submitted by individual members to test compliance or address documentary challenges. Preparation of the Recognised Controlling Body (RCB) Compliance report for SARS, including final list of members as at the end of the 2020 year, based on declarations received.
- **Wednesday, 31 March 2021**: SAICA's submission of the Recognised Controlling Body (RCB) Compliance report to SARS.