

## TAX PRACTITIONER REGULATION

### THE SAICA 2024 ANNUAL TAX COMPLIANCE STATUS VERIFICATION, TAX PRACTITIONER DECLARATION AND MONITORING PROCESS

13 September 2024

The SAICA 2024 annual tax compliance status verification process will commence in September 2024. The tax practitioner declaration process will commence in October/November 2024 and the monitoring process will commence in January 2025. SAICA will be required to report to SARS on the outcome of these processes by Monday, 31 March 2025.

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 2024 and 2025:

The proposed timelines for the 2024 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.**

- August 2024:

Members who are 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, ensure that they are subscribed to either the Standards and Legislation or [Integritax newsletters](#) on the Subscriptions page of the SAICA website). Please log in to the SAICA [Member Portal](#) to log a query for assistance with the subscription process, if necessary.

In addition, tax practitioners should ensure that they fully understand their CPD obligations and are on track to comply by **31 December 2024**. Please note that no extensions will be granted to comply with these requirements. If your CPD hours are insufficient, please implement immediate interventions to ensure compliance by 31 December 2024.

Tax practitioners 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, for example, audit, financial reporting, etc. If the tax practitioner provides only tax services, then presumably additional tax CPD hours will fulfill this requirement (attending training for the service provided, i.e., tax, audit, and financial reporting training). Tax practitioners must obtain proof of attendance, e.g., a Certificate showing CPD hours and attendance registers.

Regarding the 2024 calendar year, the CPD must be attained for the period from 1 January 2024 up to 31 December 2024. Tax practitioners 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 registration date as a tax practitioner. Tax practitioners must retain their CPD records for a period of 5 years.

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 then answering the corresponding Integritax quizzes on SAICA's [eVolve](#) platform.

Take Note: Upon completing and passing an Integritax quiz on eVolve, please remember to select the "mark as done" button and generate your CPD Certificate within the Integritax course.

The link to the Integritax articles 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, 20 December 2024. SAICA's Christmas shutdown period is from 20 December 2024 until 3 January 2025, 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 2024.

SAICA will also be offering a Tax Update in November / December 2024. Please look out for the emails promoting this update to ensure you can secure a booking. In addition, you can attend the live webcast or access the recording of our monthly events, e.g., Techtalk, Tax in Practice, and Ethics in Practice on eVolve, where you can also complete the related quizzes. All events are on 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 log a query for assistance.

SAICA presents a Tax Practitioner Induction program through 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 eVolve link to the 2024 Tax Practitioner Induction webinars is as follows:

- <https://evolve.saica.co.za/course/index.php?categoryid=149>

Below is the eVolve link to the **Complimentary 2024 Techtalk** series presented since February 2024:

- <https://evolve.saica.co.za/course/index.php?categoryid=147>

#### Upcoming events:

- Thu, 26 Sep 2024 - <https://www.saica.org.za/event-system/view/?event=241>
- Thu, 31 Oct 2024 - <https://www.saica.org.za/event-system/view/?event=242>
- Thu, 28 Nov 2024 - <https://www.saica.org.za/event-system/view/?event=243>

Below is the eVolve link to the **Tax in Practice** series presented since February 2024:

- <https://evolve.saica.co.za/course/index.php?categoryid=135>

#### Upcoming events:

- Thurs, 5 Sept 2024 - <https://www.saica.org.za/event-system/view/?event=231>
- Thurs, 3 Oct 2024 - <https://www.saica.org.za/event-system/view/?event=232>
- Wed, 6 Nov 2024 - <https://www.saica.org.za/event-system/view/?event=233>

Below is the eVolve link to the **Ethics in Practice** series presented since February 2024:

- <https://evolve.saica.co.za/course/index.php?categoryid=142>

#### Upcoming events:

- Thurs, 12 Sept 2024 - <https://www.saica.org.za/event-system/view/?event=275>
- Thurs, 10 Oct 2024 - <https://www.saica.org.za/event-system/view/?event=276>
- Thurs, 14 Nov 2024 - <https://www.saica.org.za/event-system/view/?event=277>

#### Evidence of verifiable CPD

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)

Evidence could include certificates of courses attended, attendance registers verified by third parties, letters or emails from third parties confirming the CPD learning activity and your participation in such activity. SAICA considers verifiable evidence for tax practitioners to be the following:

- 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.
- If you are unable to attend the live event, then you are able to watch the recording on the SAICA eVolve platform – in this case you must complete the assessment and submit this 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 obtain the completion certificate to serve as verifiable CPD. To obtain a completion certificate, you need to successfully complete the relevant assessment and attained 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 completion certificate on the SAICA eVolve system.
- If you read an Integritax article, then the assessment must be done on eVolve and the confirmation of completion certificate must be downloaded as verifiable CPD confirmation. The pass mark needed to obtain the certificate is 75%.
- 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 2024.

- [September 2024](#)

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' consenting for SAICA to verify their tax compliance status with SARS**

In a meeting held with SARS on 29 July 2024, it was agreed that if each tax practitioner provides written consent for SAICA to access and verify their compliance status with SARS, including permission for SARS to disclose the compliance status to SAICA, then tax practitioners will no longer have to submit proof of their tax compliance status to SAICA annually. This consent will remain effective until it is revoked in writing or the tax practitioner is deregistered. SAICA will send communication to all tax practitioners with a request to give consent by **Wednesday, 18 September 2024**.

#### **Tax practitioners who do not consent to SAICA to verify their tax compliance status**

Tax practitioners who opt not to give SAICA consent must submit their tax compliance status annually unless written consent is provided. A valid tax compliance status letter issued by SARS or a print screen of your personal compliance dashboard must be provided on the SARS eFiling profile. 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 and to declare that the tax compliance status of all tax practitioner members was verified.

The steps to follow when uploading the required evidence on the SAICA Member Portal will be provided in a notice issued in October. You can upload the tax compliance status in a form of a PDF, docx, image, 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.**

- [October/November 2024:](#)

SAICA will issue annual declarations to tax practitioners to be completed and submitted by **6 January 2025**. **The declaration for CPD requirements takes into account the 31 December 2024 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 2024** – that is, for the period 1 January to 31 December 2024. 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 in to the [Member Portal](#) by capturing the email address used to create your profile and password.
2. Click on **Logon** to access the login page.

3. Capture the email address used to create your profile and password.
4. If you do not remember the password, click on **Forgot password** to reset it.
5. A verification code will be emailed to you to reset your password.
6. Use your email address and newly created password to log in.
7. Click on the **Member Compliance** option available in the left pane (the Member Compliance section has an option to declare).
8. Click on the **Declare** button to open the tax practitioner annual declaration form.
9. Answer all the declaration questions and then click the **Submit** button.

- **8 January 2025:**

As per the SARS criteria for the recognised controlling bodies, once a tax practitioner is registered, an annual confirmation is required that the criminal-free status remains unchanged. Following this, a sworn-in affidavit indicating that the tax practitioner is criminal-free must be produced and provided to RCBs once every five years or within a shorter time period as specified by RCBs.

SAICA will verify each member's criminal-free status through the annual declaration process, and as part of the monitoring process, an affidavit will be requested indicating that the tax practitioner's criminal-free status remains unchanged.

A monitoring notice will be issued to tax practitioners selected for monitoring. The notice will include a request for evidence of CPD compliance and proof of criminal-free status in the form of a commissioned affidavit. The due date for uploading supporting documents will be **Friday, 7 February 2025**.

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** dropdown 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 2025**

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

- **Monday, 31 March 2025:**

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.