

## TAX PRACTITIONER REGULATION NOTICE

## THE SAICA 2025 ANNUAL TAX COMPLIANCE STATUS VERIFICATION, TAX PRACTITIONER DECLARATION AND MONITORING PROCESS

1. The SAICA 2025 annual tax compliance status verification process will commence in **August 2025**.
2. The Tax Practitioner annual declaration process for the 2025 cycle will commence in **October/ November 2025**, and the monitoring process will commence in **January 2026**. Please note that SAICA will select Tax Practitioner members for the monitoring process for the 2025 cycle, immediately after the declaration submission deadline date and accordingly please take note that you may be selected for monitoring even if you failed to submit your declaration by the deadline date. Tax Practitioners must ensure that they submit the Tax Practitioner declaration and monitoring evidence by the respective submission deadline dates.
3. SAICA will be required to report to SARS on the outcome of these processes by **31 March 2026**.
4. Please refer to the SAICA [Tax Practitioner Regulation](#) for more information on the compliance requirements for Tax Practitioners.

Proposed timelines for 2025 and 2026:

5. The proposed timelines for the 2025 annual Tax Compliance Status (TCS) 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 changes of date and/or to liaise with the SAICA Member Compliance team if in doubt.**

July 2025: Update of personal details and CPD requirements

6. 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, please ensure that you are subscribed to either the Standards and Legislation or integritax newsletter on the [Subscriptions page](#) of the SAICA website. 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 2025**. 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 2025**.
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 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 fulfil 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.



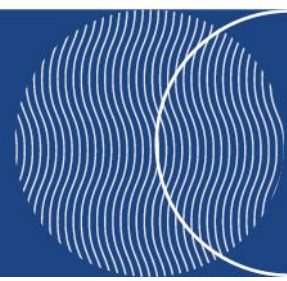
Please note that routine work performed in the course of providing services to clients such as preparing reports or other client deliverables **does not** qualify as verifiable CPD. Only structured learning activities that provide measurable learning outcomes will be accepted.

9. Regarding the 2025 calendar year, the CPD must be attained for the period from **1 January 2025 up to 31 December 2025**. Tax Practitioners must maintain detailed records of their CPD – for example, in the PDF, docx, images, ppt, zip or Excel format. The requirement to comply with CPD applies from the registration date as a Tax Practitioner.
10. 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



11. 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 2025 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 2025**.
12. **Take Note:** Upon completing and passing an integritax quiz on eVolve, please remember to select the "mark as done" button to generate your completion certificate within the integritax course.
13. SAICA will also be offering a Tax Update webinar in November / December 2025. 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 completion certificate. All events are 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.
14. SAICA presented a Tax Practitioner Induction program in April 2025 through 5 webinars to all members who are registered as Tax Practitioners with SAICA as their RCB. The program provided 15 verifiable CPD hours and the eVolve link to the 2025 Tax Practitioner Induction recording is as follows:
  - <https://evolve.saica.co.za/course/index.php?categoryid=181>



More events presented from February 2025 and upcoming events



15. eVolve link to the recorded **Complimentary 2025 Techtalk** series (CPD Hours: 2.5 hours)

- <https://evolve.saica.co.za/course/index.php?categoryid=179>

Upcoming **Complimentary 2025 Techtalk** events (CPD Hours: 2.5 hours):

- Thu, 31 Jul 2025 - <https://www.saica.org.za/event-system/view/?event=589>
- Thu, 28 Aug 2025 - <https://www.saica.org.za/event-system/view/?event=590>
- Thu, 25 Sep 2025 - <https://www.saica.org.za/event-system/view/?event=591>
- Thu, 30 Oct 2025 - <https://www.saica.org.za/event-system/view/?event=592>
- Thu, 27 Nov 2025 - <https://www.saica.org.za/event-system/view/?event=593>

16. eVolve link to the recorded **Tax in Practice** series (CPD Hours: 2 hours)

- <https://evolve.saica.co.za/course/index.php?categoryid=173>

Upcoming **Tax in Practice** events (CPD Hours: 2 hours)

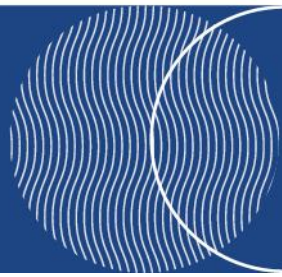
- Thurs, 7 Aug 2025 - <https://www.saica.org.za/event-system/view/?event=538>
- Thurs, 4 Sep 2025 - <https://www.saica.org.za/event-system/view/?event=539>
- Thurs, 2 Oct 2025 - <https://www.saica.org.za/event-system/view/?event=540>
- Thurs, 6 Nov 2025 - <https://www.saica.org.za/event-system/view/?event=541>

17. eVolve link to the recorded **Ethics in Practice** series (CPD Hours: 2 hours)

- <https://evolve.saica.co.za/course/index.php?categoryid=176>

Upcoming **Ethics in Practice** events (CPD Hours: 2 hours)

- Thurs, 14 Aug 2025 - <https://www.saica.org.za/event-system/view/?event=572>
- Thurs, 11 Sep 2025 - <https://www.saica.org.za/event-system/view/?event=573>
- Thurs, 9 Oct 2025 - <https://www.saica.org.za/event-system/view/?event=574>
- Thurs, 13 Nov 2025 - <https://www.saica.org.za/event-system/view/?event=575>





18. 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.
19. SAICA considers verifiable evidence for Tax Practitioners to be the following:
- 19.1. 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.
  - 19.2. 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 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 completion certificate on the SAICA eVolve system.
  - 19.3. 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%.
  - 19.4. 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 2025.
20. 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.

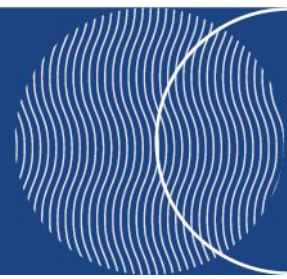
**August 2025: Tax Compliance Status (TCS) - Consent request and annual verification**



21. 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**

22. Tax Practitioners who have provided a 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**

23. SAICA will send communication to newly registered Tax Practitioners and existing Tax Practitioners who have not provided consent, to do so by **Friday, 29 August 2025**. 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**

24. Tax Practitioners who opt not to give SAICA consent must submit their tax compliance status annually. Please note that for the 2025 cycle, you will be required to submit your tax compliance status by no later than **3 October 2025**. 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.

25. 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.

26. 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 2025**. 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 3 October 2025 has passed.**

**October /November 2025: Tax Practitioner Annual Declaration Deadline**

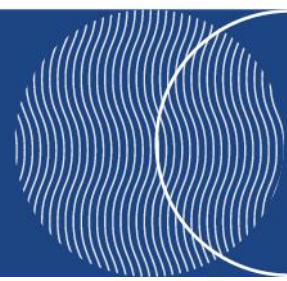


**PLEASE TAKE CAREFUL NOTE OF THE CHANGE IN DECLARATION AND MONITORING PROCESS FOR THE 2025 REPORTING CYCLE**

27. SAICA will send a notice with a request to complete and submit the Tax Practitioner annual declaration form by **5 January 2026**. The declaration will be accessible on the SAICA [Member Portal](#).

28. **ALL** Tax Practitioner members are required to submit both their annual Tax Practitioner declaration together with **ALL** verifiable CPD hours for Tax Practitioners. This is due to the challenges experienced and delays occasioned in prior years in obtaining this CPD evidence from members who were selected for monitoring.

29. 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 2026: Tax Practitioner Compliance Monitoring Requirements and Deadline



- 30. 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, 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.
- 31. SAICA will verify each member's criminal-free status through the annual declaration and the monitoring process. As part of the monitoring process, an affidavit indicating that the Tax Practitioner's criminal-free status remains unchanged, will be requested.
- 32. 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.
- 33. A monitoring notice will be issued to Tax Practitioners selected for monitoring. The notice will include a request for proof of criminal-free status in the form of an affidavit. Verifiable CPD will be requested if insufficient evidence was provided or not provided due to the non-submission of a declaration. The due date for uploading supporting documents will be **Friday, 13 February 2026**.
- 34. 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, 13 February 2026** has passed.

### February/March 2026: Tax Practitioner Annual Declaration and Monitoring Verification



- 35. 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 2026: Reporting



- 36. 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

22 July 2025

