

**TAX PRACTITIONER REGULATION**  
**2018 DECLARATION AND AUDIT PROCESS**  
**6 SEPTEMBER 2018**

The 2018 declaration and audit process will commence in October 2018. We will be required to report to SARS on the outcome of this process by Friday, 29 March 2019.

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.

The timelines for the 2018 process is set out below.

**Proposed timelines for 2018:**

The proposed timelines for the 2018 declaration and audit process are as follows:

- **September 2018:**
  - 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](mailto: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 2018** 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 2018

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 2018 year, the CPD must be attained **for the period 1 January 2018 up to 31 December 2018**. For a member who registered as a tax practitioner during the 2018 year, he/she may apportion the CPD based on the number of months in 2018 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 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 (refer to the [SAICA CPD policy](#) in this regard). 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 2018, 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 Friday, 14 December 2018 – that is, prior to SAICA's 2018 shutdown period which usually commences around mid-December. 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 2018.

SAICA will also be offering free Tax Updates in all regions in November 2018. This will provide members with 4.5 hours of free CPD. If you are unable to attend a face to face session, you may register and login for the webinar. To attain CPD for a webinar, 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.

- **October 2018**: SAICA to issue compliance declarations to members to be completed by **23 November 2018**. **The declaration for tax-specific CPD requirements takes into account the 31 December 2018 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 2018** – that is, for the period 1 January to 31 December 2018. Note that the declarations will be distributed in October 2018, as part of the Infoslip containing the tax practitioner regulatory fee invoice for the 2019 year. This Infoslip will be separate to the annual subscription fee invoice.
- **30 November 2018**: 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, 8 February 2019**.
- **February/March 2019**: Processing of responses submitted by members and review of audit evidence submitted by individual members to test compliance or address documentary challenges. Preparation of report for SARS, including final list of members as at the end of the 2018 year, based on declarations received.
- **Friday, 29 March 2019**: Submission of final report to SARS.