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## GUIDELINE FOR SARS TAX PRACTITIONERS

### Who is a tax practitioner?

A tax practitioner is someone who completes SARS returns on behalf of third parties for reward/a fee. A person who completes their own tax returns or the tax returns of their employer is not required to register as a tax practitioner. See detailed SARS definition on [www.sars.gov.za/AllDocs/OpsDocs/Guides/GEN-GEN-22-G02](http://www.sars.gov.za/AllDocs/OpsDocs/Guides/GEN-GEN-22-G02) - Guide for Registration as a Controlling Body

### Current legislation: Summary

On 21 December 2012 President Zuma signed new requirements for all SARS tax practitioners into law. The two key requirements are:

1. Tax practitioners must have at least an NQF Level 4 qualification; and
2. Must be registered with an authorised controlling body, who will administer, regulate, and manage the conduct of SARS tax practitioners.

### REQUIREMENT 1: Tax practitioners required by law to hold minimum qualifications and register them with SARS

It is now a legal requirement that all tax practitioners must have at least an NQF Level 4 qualification. ICB students who have completed the FETC: Bookkeeping NQF 4, the National Diploma: Technical Financial Accounting NQF 5, the National Diploma: Financial Accounting NQF 6 or the National Certificate: Small Business Financial Management NQF 4 qualifications are eligible to register as a tax practitioner.

If you are a tax practitioner registering with a NQF level-4 qualification, you must obtain a recognised NQF Level 5 qualification within three years.

From the 1st July 2013 all tax practitioners had to update, and continue updating, their academic qualifications with SARS. This can be done on e-Filing, along with any other details you need to update.

### REQUIREMENT 2: Registration with a controlling body

SARS has appointed several **professional bodies to control the registration of tax practitioners**. The Institute of Certified Bookkeepers and Accountants (ICBA) has partnered with the **South African Institute of Tax Professionals (SAIT)** to facilitate the registration and administration of ICBA Tax Practitioners.

ICBA registered members and/or ICB graduates can apply for SARS tax practitioner status through SAIT, if

1. You have successfully completed the ICB's Senior Bookkeeper, Technical Financial Accountant or Financial Accountant qualifications; and/or
2. You are a registered, current and paid-up member of the ICBA, with the designation of Certified Senior Bookkeeper, Certified Technical Financial Accountant or Certified Financial Accountant;
3. ... and you meet SAIT's criteria (see main criteria below).

### **All existing SARS tax practitioners must have complied from 1 July 2013**

By law, all ICBA members and ICB graduates who wish to act or continue to act as tax practitioners must do the following to register with SARS:

1. Apply to the ICBA's membership department asking to be recognised as a SARS tax practitioner. Email us on enquiries@icba.org.za. The ICBA will supply you with a letter of recommendation that you must submit to SAIT. Refer to the discount in 3 below.
2. Register with SAIT and comply with their registered tax practitioner requirements. These are specified by the Tax Administration Act, 2011 (as amended) and will be communicated to each applicant on a case by case basis. Requirements include years of experience, qualification level, etc., and you will need to:
  - a) Confirm that you have no criminal record. At this stage, this is simply a question you answer on the SAIT application form; no proof is required yet.
  - b) Provide SAIT with a valid tax clearance certificate or explanation for failing to get one. If you have a dispute with SARS, then you will need to provide an explanation as to why tax clearance will only be received after the dispute has been resolved.
  - c) Complete SAIT's CPD Competency Assessment, if you obtained your ICB qualification before 2008. If you obtained your ICB qualification after 2008, you do not need to undergo any further assessment.
3. Approval is subject to your being an ICBA member of good standing, with your membership fees and SAIT fees both fully paid up. Remember, as a **current ICBA member you will get a 50% discount** on SAIT's fees.
4. Once SAIT has approved your accreditation, they will provide you with an accreditation number. You must add this to your SARS e-Filing profile when you **register as a tax practitioner with SARS**, or when you update your details with them.
5. Approval of tax practitioner status by SAIT is subject to you meeting all the membership requirements of SAIT, and is at their sole discretion.

### **Are fees payable to the ICBA?**

There is no fee payable to the ICBA for the granting of the Tax Practitioner Letter of recommendation, as long as you are a current paid up member of the ICBA. Each year going forward, you will be required to pay your normal ICBA membership fees. If you are not a current member, you may need to pay additional fees to the ICBA to bring your membership up to date. The current ICBA membership fee for qualified member's renewal is R500.

### **Are fees payable to SAIT?**

You will need to pay SAIT for registration as a tax practitioner. Their current fees start from R2298.54 (incl VAT) but we have some good news! **As long as your ICBA membership is up to date, we have negotiated a 50% discount with SAIT for you for their fee. You will need to produce the ICBA's letter of recommendation in order to qualify as well as your 2015 ICBA membership certificate.** You will need to pay annual membership fees to retain your SAIT membership, and the ICBA membership fees to make use of the discount.

### **Questions?**

The ICBA welcomes these regulations as they help to promote professionalism and trust in our industry and get rid of rogue tax practitioners. We are committed to looking after the interests of our members and graduates. If you need any more information please contact us.