



South African Revenue Service

NOTICE: RECOGNITION OF CONTROLLING BODIES FOR TAX PRACTITIONERS

The Tax Administration Act (2011) has been amended requiring tax practitioners to register with a recognised controlling body, in addition to the existing requirement that they register with SARS. This amendment is intended to provide a framework that will ensure that tax practitioners are appropriately qualified and that a mechanism is available, both to taxpayers and SARS, to address misconduct.

In order to qualify as a recognised controlling body an organisation must either be listed in section 240A of the Act, be a statutory body similar to the statutory bodies listed and named in a notice by the Minister or be recognised by SARS.

Following a consultative process with controlling bodies known to be active in the tax field, SARS has developed a set of criteria for recognising controlling bodies. These criteria deal with the legislative requirements that controlling bodies must maintain relevant and effective:

- Minimum qualifications and education
- A code of conduct
- A disciplinary code and procedures
- Continuous professional development.

Controlling bodies wishing to apply for recognition are advised to obtain an application form and the document titled, “**Criteria for the Recognition of Controlling Bodies**” from the SARS website, if they have not already received them directly from SARS. Controlling bodies are also advised to apply in good time to ensure that the tax practitioners registered with them meet the requirement to be registered with a recognised controlling body from 1 July 2013.

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

Application forms along with the necessary supporting documents should be forwarded to Benjamin De Klerk at bdeklerk@sars.gov.za

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