

## CHANGES TO THE ACCA RULEBOOK – 1 JUNE 2022

### Summary of Changes

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### ACCA Rulebook

The Rulebook is divided into three sections:

- Section 1 includes the Royal Charter, Bye-laws and Council Regulations.
- Section 2 includes the Regulations, covering membership of ACCA, practising and licensing arrangements, and regulatory and disciplinary matters.
- Section 3 includes the Code of Ethics and Conduct.

Changes to the *ACCA Rulebook* arise largely from policy decisions, legislative changes and the requirements of lead regulators or standards setting organisations.

All members, students and others bound by the ACCA Rulebook should ensure they are fully aware of its contents. Further information can be found at [www.accaglobal.com/rulebook](http://www.accaglobal.com/rulebook)

### Disclaimer

This document has no regulatory status. It is issued for guidance purposes only. Nothing contained in this document should be taken as constituting the amendment or adaptation of the ACCA Rulebook. In the event of any conflict between the content of this document and the content of the ACCA Rulebook, the latter shall at all times take precedence.

## Section 2 – Regulations

### Global Practising Regulations

#### Annex 5 – Additional Practising Regulations for the Republic of South Africa

##### **New requirements for registered tax practitioners in South Africa**

The Additional Practising Regulations for the Republic of South Africa within Annex 5 of the Global Practising Regulations (**GPRs**) address the requirements of the South African Revenue Service (**SARS**) in order for ACCA to be a controlling body for registered tax practitioners under the Tax Administration Act (**the Act**).

SARS has undertaken a review of the compliance level of tax practitioners in South Africa and developed proposals to build public trust and confidence in the tax administration system. These include changes to the criteria/process for controlling bodies recognition under section 240A(2) of the Act, tax practitioner registration, and status maintenance which will take effect on 1 June 2022.

Amendments to Regulations 2, 5, 6 and 9 of Annex 5 to the GPRs implement new requirements for ACCA members who are currently registered, or wish to register, as a tax practitioner in South Africa:

##### ***Confirmation of criminal free status***

**Regulation 5(a)** implements a new general eligibility requirement for ACCA members in relation to their fitness and propriety to be a registered tax practitioner.

From 1 June 2022, ACCA members are required to confirm their criminal free status to ACCA as follows:

- (i) Prior to registration as a new tax practitioner, ACCA members must provide an **independently verified criminal free certificate** in terms of section 240(3) of the Act. The criminal free certificate can be issued by either the South African Police Service or any other credible source.
- (ii) ACCA members who registered as a tax practitioner prior to 1 June 2022 must provide a **sworn in affidavit attesting to criminal free status**.

Thereafter, ACCA members who are registered tax practitioners will be required to provide:

- an annual confirmation that their criminal free status remains the same; and
- a sworn in affidavit indicating they are criminal free in terms of section 240(3) of the Act once every 5 years.

## ***Successful completion of the SARS Readiness Programme***

**Regulation 5(b)** implements a new general eligibility requirement for ACCA members in relation to their fitness and propriety to be a registered tax practitioner.

From 1 June 2022, newly registered tax practitioners must attend 8 hours of the SARS Readiness Programme and successfully pass the assessment.

## ***Continuing professional development***

Amendments have been made to **Regulation 6** to implement new CPD requirements for registered tax practitioners.

From 1 June 2022, registered tax practitioners must obtain a minimum of 18 verifiable CPD hours per year which consists of 10 tax hours, 2 ethics hours, and 6 hours relating to the service provided. Previously, registered tax practitioners were required to obtain 15 units of tax related CPD per year, at least 9 of which were verifiable units.

Please note that registered tax practitioners must continue to retain their CPD records for five years.

### Transitional arrangements

The annual CPD requirement will be pro-rated for newly registered tax practitioners depending on the registration date.

For existing registered tax practitioners, the previous CPD requirements will be pro-rated for the period 1 January to 31 May 2022, and the new CPD requirements will be pro-rated for the period 1 June to 31 December 2022.

## ***Conduct of work undertaken***

**Regulation 9** implements a new requirement relating to the conduct of work undertaken by registered tax practitioners.

Fees charged by a registered tax practitioner for work undertaken on behalf of a client must be commensurate with the nature and complexity of the task. The charging of contingency fees for submitting or revising returns is not allowed.

The current SARS definition of 'contingency fee' is included in **Regulation 2(1)**. This is a fee that is a percentage of a refund paid, or to be paid, to a taxpayer as the result of the submission of a tax return by a registered tax practitioner.