

**SARS Tax Practitioner  
Readiness Programme**  
INFORMATION GUIDE

## Contents

1. Introduction .....	3
2. What is the aim of the SARS Tax Practitioner Readiness Programme?.....	3
3. Does the requirement apply to me? .....	4
4. Overview of the program.....	4
5. The assessment.....	5
6. How to prepare for the assessment.....	6
7. Where can I find the SARS Tax Practitioner Readiness Programme. ....	6
8. Contents of the Programme .....	12
Introduction.....	12
Module 1 – Legislation.....	13
Module 2 – Criteria for recognition of controlling bodies.....	13
Module 3 - How to register as a tax practitioner .....	13
Module 4 – Getting started, becoming ‘SARS ready’ .....	13
Module 5 – Channels of interaction with SARS.....	13
Module 6 – E-filing “Indulge the Future”.....	14
Module 7 – “E@syfile “Employer Tax Season Made Easy” .....	14
Module 8 – Debt management, Dispute resolution and Compliance & Escalations .....	14
Additional Module: The Office of the Tax Ombud Process .....	15
9. Conclusion.....	15

*Disclaimer: The information contained in all learning materials relating to this course including the SARS Tax Practitioner Readiness Programme is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not replace legislation, and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation or seek a formal opinion from a suitably qualified individual.*

## 1. Introduction

From 1 June 2022 SARS introduced enhanced minimum criteria for tax practitioners in terms of entry and retention. These criteria will apply to all tax practitioners regardless of the professional body involved.

**One** of the new criteria relates to the successful completion of a SARS Tax Practitioner Readiness Programme. The successful completion of the SARS Tax Practitioner Readiness Programme is a compulsory requirement after 1 July 2022 for:

1. New tax practitioner registrations or
2. Current Tax Practitioners who register with a new professional body to serve as their Recognised Controlling Body (RCB) on eFiling.

The successful completion of the SARS Readiness Programme entails watching recorded webinars and passing an assessment.



*It was good to complete the programme, even though I have been practicing for decades. It centred around SARS administrative processes... but don't assume you know the processes, **watch the videos!** It doesn't take long and covers the questions asked in the assessments.*

Eszter Rapanos | CIBA Technical Manager



## 2. What is the aim of the SARS Tax Practitioner Readiness Programme?

The programme ensures that prospective tax practitioners or current tax practitioners understand the administrative processes and obligations of a SARS tax practitioner.

The programme provides guidance of the following:

- the roles, responsibilities, and obligations of a registered tax practitioner
- the SARS service channels, processes, and systems.

This enables tax practitioners to provide high quality, professional and ethical service to clients.

The content of the programme provides prospective/new tax practitioners with knowledge deemed necessary to obtain SARS Tax Practitioner status and serves as a useful refresher course on the tax environment for existing tax practitioners.

### 3. Does the requirement apply to me?

Yes, if after 1 July 2022 you:

1. Want to register as a SARS Tax Practitioner or
2. Are currently a SARS Practitioner and want to select a new professional body to serve as your Recognised Controlling Body (RCB) on eFiling.

### 4. Overview of the program

The Programme is offered free of charge.

The Programme consists of:

- 8 modules (approximately 15-20 minutes sessions) and
- 1 assessment.

Typically, each module contains a recorded video and a set of slides. Modules 7 and 8 have more than one video/recorded webinar and slides.

Most prospective tax practitioners take approximately 3-4 hours to complete the program, whereas experienced tax practitioners can successfully complete the program in 2-3 hours.

Duration of videos set on normal speed:

Module	Description	Duration
Introduction	Introduction Video	13:27
Module 1	Legislation Part A – Video Link	08:37
Module 1	Legislation Part B – Video Link	29:08
Module 2	Criteria for recognition of controlling bodies	25:06
Module 3	How to register as a tax practitioner	04:37
Module 4	Getting started, becoming SARS Ready	08:19
Module 5	Channels of Engagement	16:10
Module 6	eFiling	12:25
Module 7	7.1 eFiling Employer Tax Season made easy	05:23
Module 7	7.2 e@syFile Employer Tax Season made easy	15:36
Module 8	Part 1: Debt management	16:28
Module 8	Part 2: Dispute resolution	03:53
Additional module	The Office of the Tax Ombud process	12:11
All		2 hours 52 min

## 5. The assessment

The assessment consists of 49 questions.

A 90% grade is required to pass. This is a strict 90% requirement as per SARS requirements, and no rounding up can apply, even for an 89.9% score.

The assessment tests the content of the videos. It does not test your tax knowledge. It tests your ability to operate the eFiling system and adhere to SARS's processes. Don't assume you are familiar with the content and SARS processes. Watch the videos and listen carefully. If you watch the videos you should obtain the 90% grade.

Due to strict requirements from SARS you will have 3 attempts to complete the assessment with an overall pass mark of 90%.

If you fail the assessment three times, you will be precluded from registering for a **period of 6 months** before you can retake the assessment.

## 6. How to prepare for the assessment

How to prepare for the test:

1. **Watch the videos.** This is very important as it is found that many failures resulted from people skipping this step and assuming they are familiar with SARS processes.
2. Study the **slides.** The assessment is focused on the information contained in the handout materials (videos and slides).

## 7. Where can I find the SARS Tax Practitioner Readiness Programme.

You can find the programme:

1. On SARS' website: <https://www.sars.gov.za/tax-practitioners/sars-tax-practitioner-readiness-programme/>
2. On CIBA Academy: <https://saiba.academy/product/sars-tax-practitioner-readiness-programme/>

SARS's website lists the modules with the different recordings and slides:

Home » [Tax Practitioners](#) » SARS Tax Practitioner Readiness Programme

## SARS Tax Practitioner Readiness Programme

- [Register as a tax practitioner](#) ■ [Confirm TP Registration](#)
- [Controlling Bodies for Tax Practitioners](#)
- [Reporting the unprofessional conduct of a Tax Practitioner \(Section 241\)](#)
- **SARS Tax Practitioner Readiness Programme** ■ [Service offerings per Channel for tax practitioners](#)

**Table of Contents** ^

- [What's New](#)
- [What is the programme?](#)
- [What are the modules?](#)
- [How will the programme be implemented?](#)

### What are the modules?

There are 8 modules that are accompanied by videos and written material. These are as follows:

- **Introduction**
  - [Introduction – SARS Tax Practitioner Readiness Programme](#) (PDF)
  - [How to Guide – SARS TP Readiness Programme](#) (PDF)
  - [Video Link](#)
- **Module 1: Legislation**
  - [Module 1 – Legislation](#) (PDF)
  - [Part A – Video Link](#)
  - [Part B – Video Link](#)
- **Module 2: Criteria for recognition of controlling bodies**
  - [Module 2 – Criteria for the recognition of a controlling body](#) (PDF)
  - [Video Link](#)
- **Module 3: How to register as a tax practitioner**
  - [Module 3 – How to register as a Tax Practitioner](#) (PDF)
  - [Video Link](#)

The content on CIBA Academy is the same content as listed on SARS's website and will be loaded to your personal profile.

You can register for the programme on CIBA Academy as follows:

1. Select the link <https://saiba.academy/product/sars-tax-practitioner-readiness-programme/>
2. Click on the Register Now button
3. Follow the check-out procedures
4. On completion the Programme will be saved to your CIBA Academy profile under My courses
5. Select My Dashboard
6. Select My Courses
7. Select Start next to **SARS Tax Practitioner Readiness Programme (Paper A)**
8. Watch the recordings and study the slides
9. Complete the Assessment  
Click on the Final Quiz section.



Final Quiz – SARS TP Readiness Programme – Paper A

10. On successful completion you will receive a certificate of 5 non-verifiable CPD units. As per SARS regulation the **Tax Practitioner Readiness Programme cannot be claimed as verifiable CPD.**

**Important screenshots**

Step 1: to register for the programme on CIBA Academy:

**Step 1**

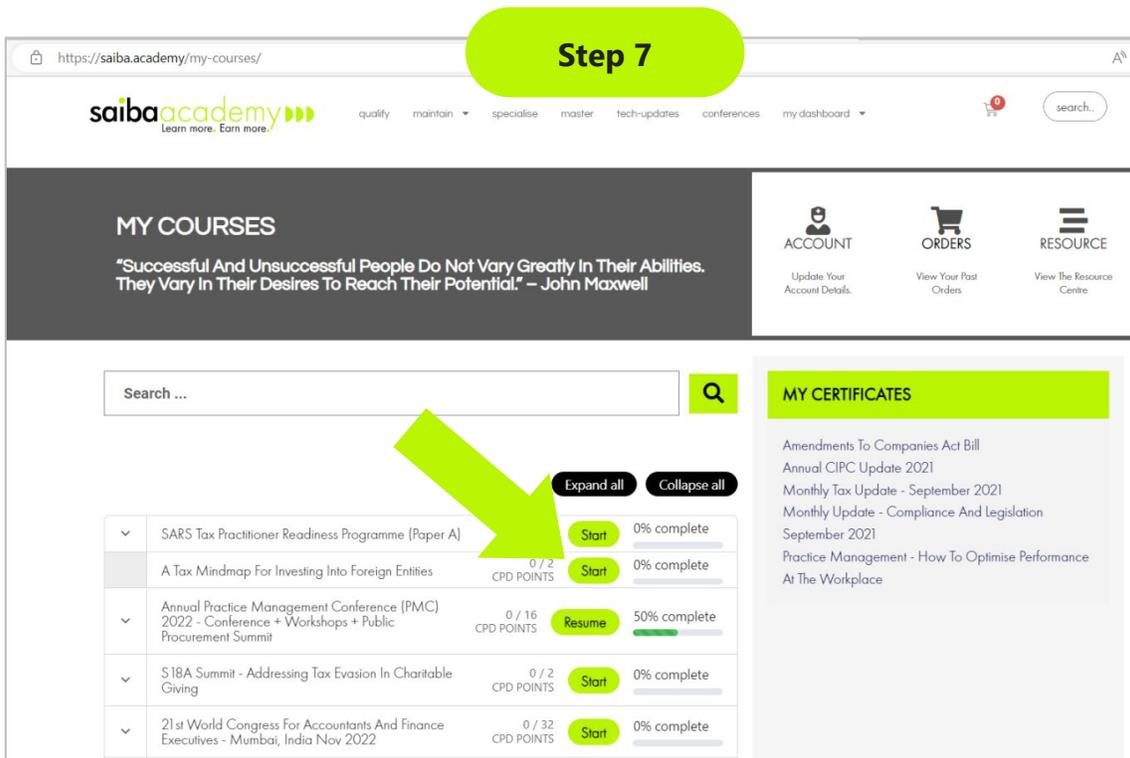
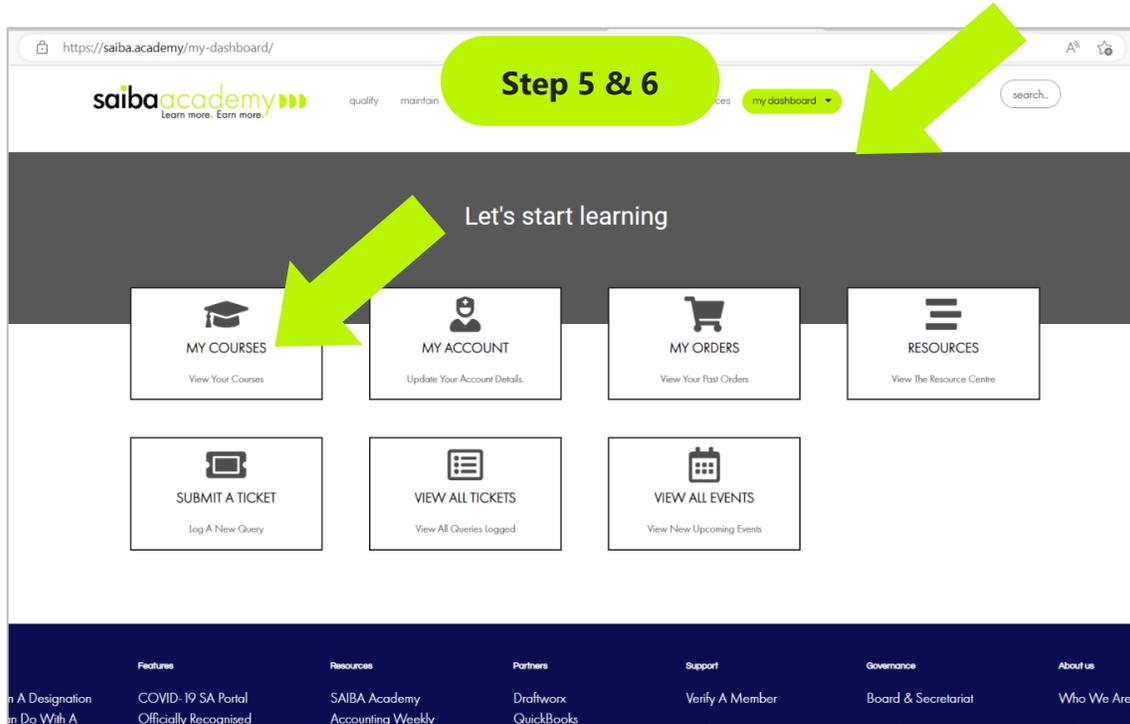
The screenshot shows the CIBA Academy website page for the SARS Tax Practitioner Readiness Programme. The page includes a navigation menu with options like 'qualify', 'maintain', 'specialise', 'master', 'tech-updates', 'conferences', and 'login'. The main content area features a promotional image for the programme, which is a recorded webinar worth 5 CPD units. To the right of the image, there is a table with the following information:

<b>Available from</b>	<b>CPD</b>
29 June, 2022	N/A

Below the table, there is a text block stating: "The SARS readiness programme is mandatory for all newly registered Tax Practitioners. June 2022". Underneath this, it says "R O VAT Incl." and a prominent green button labeled "REGISTER NOW" is visible. A large green arrow points from the text above to the "REGISTER NOW" button.

Below the registration information, there is a section titled "Product Information" which states: "This programme is a compulsory requirement to be registered as a SARS Tax Practitioners after 1 July 2022." It also includes a section "The Purpose of the Programme" and "What You Will Learn" with a list of learning objectives.

To view the content and write the assessment after you have registered, visit My Dashboard, My courses and select Start next to the Programme name.



Start the programme by selecting the Welcome section. Read through each section and mark it as complete.

**Step 8**

https://saiba.academy/courses/sars-tax-practitioner-readiness-programme-review/

**saibaacademy** Learn more. Earn more. qualify maintain specialise master tech-updates conferences my dashboard search...

**SARS TAX PRACTITIONER READINESS PROGRAMME (PAPER A)**

SARS Tax Practitioner Readiness Programme  
5 CPD units  
Recorded Webinar

0% COMPLETE 0/16 Steps Course Access Expires in 364 Days

**This programme is a compulsory requirement to be registered as a SARS Tax Practitioners after 1 July 2022.**

**The Purpose of the Programme**  
 The purpose of the SARS Tax Practitioner Readiness Programme is to qualify prospective tax practitioners in obtaining SARS Tax Practitioner status. The programme provides an understanding of the following before registering as practitioners:

- the roles, responsibilities, and obligations of a registered tax practitioner,
- the SARS services channels, processes, and systems.

This will enable them to provide services to their clients in a professional and ethical manner.

The content of the programme is also a useful refresher course on the tax environment, thus existing members are encouraged to make register and complete the programme as well.

**What You Will Learn**  
 By the end of this webinar you will:

- Understand SARS Objectives
- Understand legislation regarding the tax administration act
- Have insight into regulatory codes for tax practitioners
- Know the correct SARS channels to follow
- Understand E-filing and the E@syFile app

**Description**  
 The SARS Tax Practitioner Readiness Programme was developed by SARS and delivers important information to potential tax practitioners in terms of professional expectations. New tax practitioners will understand their obligations and responsibilities as well as applicable SARS processes and policies to be adhered to.

Any member of a RCB awaiting registration as a Tax Practitioner is required to:

**Course Content**

- Welcome – CPD Event
- Introduction
- Module 1 – Legislation
- Module 2: Criteria For Recognition Of A Controlling Body
- Module 3: How To Register As A Tax Practitioner
- Module 4: Becoming SARS Ready
- Module 5: Channels Of Interaction With SARS Or Channels Of Engagement
- Module 6: Efiling
- Module 7.1: EMP201 Declaration Submission
- Module 7.2: Employer Tax Season Made Easy
- Module 8.1: Debt Management

After you have watched the videos carefully and study the slides, complete the assessment (Final Quiz).

## Step 9

BACK TO MY COURSES 0% COMPLETE 0/16 Steps

SARS Tax Practitioner Readiness Programme (Paper A)

- Module 4: Becoming SARS Ready
- Module 5: Channels Of Interaction With SARS Or Channels Of Engagement
- Module 6: Filing
- Module 7.1: EMP201 Declaration Submission
- Module 7.2: Employer Tax Season Made Easy
- Module 8.1: Debt Management
- Module 8.2: Dispute Resolution
- Module 8.3: Complaint And Escalation Management
- The Office Of Tax Ombud Process
- How To Get The SARS Tax License
- Final Quiz – SARS TP Readiness Programme – Paper A

Take this short quiz consisting of multiple choice questions to determine if you have a solid understanding of the topic at a foundational level. The system will automatically mark your assessment. If you have achieved a passing grade (90%) your certificate will be issued.

\*Due to strict requirements from SARS you will have 3 attempts to complete the entire assessment with a pass mark of 90%. Should you fail 1 attempt, your access will be blocked. Please email [jenny@saiba.org.za](mailto:jenny@saiba.org.za) to request the assessment be opened for your 2nd and 3rd attempt. After 3 failures your access to the SARS Readiness Programme assessments will be blocked for 6 months, after which you will be able to reattempt the quiz.

Start Quiz

## 8. Contents of the Programme

This compulsory induction programme consists of an Introductory session, 8 Modules and a module about the Tax Ombudsman.

### Introduction

Purpose of programme explained, and primary acts involved in collecting revenue are listed. The programme focusses on chapter 18 of the Tax Administration Act.

## **Module 1 – Legislation**

In this Module you will learn about:

- Understand the role you play as a tax practitioner in advancing voluntary compliance
- Understand how the legislation, code of conduct, and the recognition criteria for controlling bodies influences:
  - Your conduct
  - The advice you provide to your clients
  - The consequence of noncompliance.

Legislation, in terms of the Tax Administration Act, refers to Sections 239 to Section 243, that govern tax practitioners.

## **Module 2 – Criteria for recognition of controlling bodies**

In Module 2 you will learn about:

- Understand criteria for the recognition of a controlling body
- The body must ensure that the following are maintained relevant and effective:
  - Minimum qualifications and experience requirements;
  - Continuing professional education requirements;
  - Codes of ethics and conduct;
  - Disciplinary process and procedures.
- Understand the impact of not adhering the Code of Conduct of RCBs

## **Module 3 - How to register as a tax practitioner**

In this Module you will learn about:

- Understand how to register as a tax practitioner
- Understand how to configure your tax practitioner registration
- Understand how to add your tax practitioner portfolio to your eFiling profile.

## **Module 4 – Getting started, becoming ‘SARS ready’**

In this Module you will learn about:

- The importance of a Power of Attorney to act on behalf of your clients
- The types of shared access on eFiling – assigning different types of user rights
- How to set up your primary login on eFiling

## **Module 5 – Channels of interaction with SARS**

In this Module you will learn about:

- Understand the role each channel of engagement plays in assisting tax practitioners. The role of digital channels is emphasized. How to use the SARS Branch eBooking System, what documents and information you need.
- Understand the scope of each channel of engagement (efiling, branch, contact centre etc.)

The fact that the self-service options are preferred instead of telephonic or in person solutions.  
Note: In this module the importance of the Power of Attorney will also be emphasised.

### **Module 6 – E-filing “Indulge the Future”**

In this Module you will learn how to:

- Add a tax practitioner portfolio on eFiling
- Add clients to your tax practitioner portfolio
- Allocate user rights of those making use of your tax practitioner profile

### **Module 7 – “E@syfile “Employer Tax Season Made Easy”**

#### Module 7.1 – eFiling “Employer Tax Season Made Easy”

In this Module you will learn how to:

- submit the EMP201 return
- submit Employment tax incentive claims (ETI)

#### Module 7.2 – Employer Tax Season Made Easy on eFiling

In this Module you will learn how to use eFiling to:

- Submit EMP501s (bi-annual and annual reconciliations)
- Using the correct Source Codes
- Utilizing ETI
- Setting up e@syfile

### **Module 8 – Debt management, Dispute resolution and Compliance & Escalations**

#### Module 8.1 Debt Management Process

In this Module you are expected to understand the:

- SARS debt management process
- Process of payment arrangements
- Process for compromise request
- Appointment of third parties to recover the debt.

#### Module 8.2 Dispute Resolution Process

At the end of this module, you are expected to understand the:

- SARS dispute process
- Difference between
  - Request for remission
  - Notice of objection
  - Notice of appeal
- Timelines for the above.

### Module 8.3 Complaints and Escalations Process

At the end of this module, you are expected to understand the:

- SARS complaint management process
- Understand the channels of resolution of complaints
- Understand the escalation process when service issues are unresolved.

### **Additional Module: The Office of the Tax Ombud Process**

The Office of the Tax Ombud process is also covered via a video.

## **9. Conclusion**

The SARS Tax Practitioner Readiness Programme delivers important information to tax practitioners in terms of professional expectations. CIBA supports and encourages Tax Practitioners to complete the programme, even if it is voluntary.

To read more about:

- The amended criteria for recognised controlling bodies relating to the registration and management of their tax practitioner members – click [Here](#).
- The process and documentation required to become a Licensed Tax Practitioner with SAIBA – click [Here](#).
- Frequently asked questions relating to the Tax Practitioner Readiness programme – click [Here](#).



Join. Earn  
**Grow.**

**CHARTERED INSTITUTE FOR BUSINESS ACCOUNTANTS NPC 1990/005364/08**

---

+27 (0) 12 643 1800/2/4    f: +27 86 508 2923    e: [saiba@saiba.org.za](mailto:saiba@saiba.org.za)    w: [www.saiba.org.za](http://www.saiba.org.za)

**administrative office:** The Workplace, Cnr Pinaster Avenue and 18<sup>th</sup> street, The Club Shopping Centre, Second Floor, Hazelwood, Pretoria, 0081

**executive:** Spaces Century City, 1 Bridgeway Road, Bridgeway Precinct, Century City, Cape Town, 7441, South Africa

**international (IAFEI):** Philippines: FINEX Office, Unit 1901, 19/F, 139 Corporate Center Calero Street, Salcedo Village, Makati City

**namibian:** Namibia: Regus Office Building, 3<sup>rd</sup> Floor, Maerua Mall, Windhoek, 10005