

How to register as a tax practitioner with CIMA

Introduction

As a Recognised Controlling Body (RCB) for SARS, CIMA is required to regulate South African members and students providing taxation services in terms of Section 240 of the Tax Administration Act (2011), with operational effect from 1 July 2013.

To this effect, CIMA members and CIMA students (who have successfully completed the Certificate in Business Accounting are now eligible to provide tax services. CIMA will only accept applications from members of CIMA and registered students (at operational level or above). Applications from individuals who were expelled from other professional schemes will not be considered.

Compliance

Registered CIMA members and students entered onto the CIMA Tax Practitioners Register:

Will be expected to comply with all the relevant laws and regulations of The Institute as outlined in its [Charter, Byelaws and Regulations](#) and avoid any action that discredits the profession;

- Are obliged to work within [CIMA's Code of Ethics](#) and adopt its fundamental principles of Integrity, Objectivity, Professional Competence and Due Care, Confidentiality and Professional Behavior to their working lives;
- Will be expected to be competent in all tax laws and regulations relevant to the services offered and will be expected to be compliant with their own personal tax requirements;
- Will be expected to comply with the additional Code of Ethics, Tax-specific CPD and any other requirements from SARS to be registered as tax practitioners

Members in Practice (MiP)

Please be aware that any member (ACMA or FCMA) is expected to register with CIMA as a MiP as working as a tax practitioner falls under the category of providing financial services to the public. See link for information - <http://www.cimaglobal.com/Members/Members-handbook/Licencing-and-monitoring/Members-in-practice/Member-in-practice-rules/>

Background

The first phase of the registration process was to register with SARS as a tax practitioner by 1 July 2013. Those who were already registered as tax practitioners were required to verify and update their registration details on SARS eFiling by 1 July

2013. Additional information such as the name of their RCB (in this case, CIMA) had to be submitted upon verifying and updating their details.

SARS various service offerings' would therefore be restricted to those practitioners that have fulfilled all the registration requirements and will be excluding those practitioners that have "old" tax practitioner numbers and those that have not as yet verified their details with SARS, from making use of the tax practitioner services.

All registration details must therefore be verified and updated on the SARS eFiling system. Please ensure that details uploaded to SARS match those details provided for the CIMA online registration otherwise SARS will not be able to confirm your status

The Registration Process

The eligible members and students who wish to provide tax services in South Africa **WILL BE REQUIRED** to register separately and individually as tax practitioners with **SARS** and will also be required to register as tax practitioners with a professional body (in this case **CIMA**).

Registration as a Tax Practitioner with CIMA

To register as a tax practitioner please log in to MY CIMA, once you have logged in to MY CIMA please paste this link into your browser: www.cimaglobal.com/My-Cima/SARS-Practitioner-Application-Form/ , complete and submit the form. Successful submission is indicated when the Submitted button reflects.

The documentation required

In addition, you will be required to simultaneously submit the following supporting documentation to Taxpractitioners.SA@cimaglobal.com

- Detailed up-to-date CV – indicating a minimum of 3 years' tax experience. Either highlighting relevant tax work or putting together in one paragraph would be most helpful
- Certified copy of your Identity Document
- Certified copy of your up to date Tax Clearance Certificate
- If you are employed in a tax practitioner capacity but also intend to provide tax services in an individual capacity, letters of reference from at least one employer (current or previous) the company's letterhead, indicating your ; duration; duties and responsibilities
- If you are self-employed or providing tax services on a part-time basis, letters from 2 of your longest standing clients confirming the services you have rendered to them
- If you are self-employed, an affidavit confirming this fact

- Completion of Tax Administration Competency Questionnaire

The process

- Please note that the data uploads to SARS will be done on a monthly basis
- Complete applications (successful online registration and documentation) should be sent to CIMA by the last working day of the month in order for the application to be included in that month's verification and upload.
- Please ensure that the [application form](#) is completed and submitted to CIMA as per the instructions and the dates noted above. Incomplete documentation will not be processed.

SARS verification of tax practitioner details with CIMA

To facilitate the verification of the tax practitioners' registration with CIMA, SARS has provided a mechanism for recognised tax practitioner bodies to submit tax practitioner details and for maintaining the controlling body profile data. SARS will verify tax practitioners' professional registration via a data upload from the professional body to SARS. The registration as a tax practitioner will therefore be complete once the applicant's registration with both SARS and the professional body has been verified and approved.

Please ensure that all your personal details on your MyCIMA account has been updated as this will form part of the SARS verification process.

To accommodate the specific information requirements of SARS, CIMA has therefore developed an application process for tax practitioners to register with CIMA, which is outlined below.

Once the verification process has been completed, we will provide confirmation to the CIMA members and students who have been successfully registered and verified on the SARS eFiling system as well as the CIMA Tax Practitioners Register

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Re-Registration, having been de-registered due to non-compliance (CPD)

In order to re-register as a tax practitioner with CIMA, having previously been de-registered due to non-compliance (CPD), the tax practitioner would have to attach proof of 15 hours of tax related CPD with the re-registration request email. This is the 15 hours achieved in the default year. In addition, the newly re-registered tax practitioner would then have to ensure that he/she complied with the CPD requirement in the year that he/she re-registered.

It would not be necessary to re-send documents.