Licensed Tax Practitioner
Summary of Requirements to Earn a License

Route	Qualification (SAIBA Accredited)	NQF	Core Subjects (A)	Upskill (B)	Experience (C)		Verify (D)	Assessment (E)	Desig-nation	Total Tax Experience (F)		Tax Assess-ment 1 (G)	Tax Assess-ment 2 (H)	License type
Qualifications that include Tax as a subject at 2nd year and/or 3rd year level														
1	BCom / B Accounting: Accountancy, Accounting, BCom: Financial Accounting, Management Accounting, Cost and Management, Tax, National Diploma: Accounting, Cost and Management or similar	7	Included	Not applicable	A	3	Yes	No	BAP(SA)	A	1	Yes	No	Advisor
					B	4	Yes	No	BAP(SA)	B	2	Yes	No	Advisor
Qualifications that include Tax as a subject at only 2nd year														
2	B Com/ B Accounting: Investment, Internal Audit, Business Management, Economics, Financial sciences, Law, Marketing Management National Diploma: Management, Entrepreneurship, or similar	7	Not included	Applicable	A	3	Yes	No	BAP(SA)	A	1	Yes	No	Advisor
					B	4	Yes	Yes	BAP(SA)	B	2	Yes	Yes	Advisor
3	ICB National Diploma: Financial Accounting	6	Not included	Required	A	4	Yes	Yes	BAP(SA)	A	2	Yes	Yes	Compiler
					B	5	Yes	Yes	BAP(SA)	B	3	Yes	Yes	Compiler
4	ICB National Diploma: Technical Financial Accounting	5	Not included	Required	A	5	Yes	Yes	BA(SA)	A	3	Yes	Yes	Compiler
					B	6	Yes	Yes	BA(SA)	B	4	Yes	Yes	Compiler
Qualifications that do not include Tax as a subject														
5	BCom	7	Not included	Required	A	4	Yes	Yes	BAP(SA)	A	2	Yes	Yes	Compiler
					B	5	Yes	Yes	BAP(SA)	B	3	Yes	Yes	Compiler
6	Other Degrees e.g., BA/BBA/BSc	7	Not included	Required	A	5	Yes	Yes	BAP(SA)	A	2	Yes	Yes	Compiler
					B	6	Yes	Yes	BAP(SA)	B	3	Yes	Yes	Compiler
7	Other Diplomas	6	Not included	Not applicable	A	5	Yes	Yes	BA(SA)	A	2	Yes	Yes	Compiler
					B	6	Yes	Yes	BA(SA)	B	3	Yes	Yes	Compiler
Qualifications that do not include Tax as a subject														
8	Diplomas, Certificates	5	Not included	Not applicable	A	1	Yes	Yes	CBB(SA)	A	3	Yes	Yes	Compiler
					B	2	Yes	Yes	CBB(SA)	B	4	Yes	Yes	Compiler
9	Certificates	4	Not included	Not applicable	A	1	Yes	Yes	BB(SA)	n/a	4	Yes	Yes	Compiler

SAIBA Designation Assessments – Standard route (SAIBA also applies a RPL route)

SAIBA License Assessments

Notes

A - Core subjects

The qualification must include the 5 following subjects: Accounting II, Auditing II, Tax II, Management Accounting II, Corporate Law II.

B – Upskill

If the qualification does not include the core subjects, then the applicant should write the subjects exams as set by SAIBA as part of its Upskilling program (Qualify).

C - Experience

1. Years of SAIBA Training (A): Training in terms of a FASSET registered learnership or SAIBA registered Internship with an Approved Training Centre (ATC).
2. Years of non-SAIBA Training (B): Training in terms of an employment contract that can be reported either in timesheets, hours spent on relevant tasks, or via a Portfolio of Evidence.

D - Verify

SAIBA verifies the applicants academic, technical competency, and pervasive skills:

1. Designation:
    i. RefCheck of the ID and Qualification,
    ii. Academic transcripts of the qualification to indicate passed subjects,
    iii. Review of the applicants CV,
    iv. Obtaining an Affidavit from the applicant that the competencies have been met,
    v. Obtaining confirmation of competencies achieved signed by the applicant, employer, and colleague.
2. Tax practitioner license:
    i. If a member of an existing RCB, membership certificate and letter of good standing,
    ii. Declaration as required by the TAA and SARS RCB policy,
    iii. Employer and colleague confirmation of relevant tax experience,
    iv. Self-affirmation of tax experience,
    v. SARS Tax clearance pin

E – Assessment for a BAP(SA), BA(SA) CCB(SA) or BB(SA) designation

SAIBA performs an assessment to enable applicants to demonstrate that, as a result of learning through work experience, they have mastered the competencies and pervasive qualities that are substantially equivalent to those prescribed in terms of the SAIBA.

The assessment consists of a minimum of 6500 words comprising:

1. Section A: Employment history,
2. Section B: Aligning job functions/tasks to the competency framework as relevant to the requested designation.

3. Section C: A SAIBA assessor may be allocated to interview the applicant to assess the level of competency required.

The SAIBA Competency Framework:
1. SAIBA applies the International Accounting Education Standards (IAES) as issued by IFAC, as appropriate to the circumstances in performing the assessment.
2. Applicants are required to demonstrate awareness, comprehension and application of technical knowledge and pervasive skills in terms of a competency framework at a level that is appropriate for the job function the candidate will perform i.e. accountant, financial manager, financial director or accountant in practice.

F – Total Tax Experience
1. Number of years of relevant work experience to perform the work of a tax compiler and tax advisor. This the total experienced gained over a period of work and can be gained prior to obtaining a designation or post designation.

G – License Assessment 1:
1. This is an additional assessment over and above the SAIBA designation assessment. This is an awareness assessment of good practice with managing the practitioner-client-SARS relationship. Paper 1: Competency assessment of SAIBA Statements on Tax Standards.

F – License Assessment 2
1. This is an additional assessment over and above the SAIBA designation assessment and the License Assessment 1. This assessment tests the ability to comprehend relevant tax topics in terms of a syllabus, Paper 2: Competency assessment of tax technical knowledge.