



SARS Steps Up Verification

New SARS Verification Checks: Be Ready to Respond

13 May 2026

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SARS has started applying enhanced verification checks in the tax practitioner registration process, including requests for supporting documents within strict timeframes. While these measures are new and still being clarified in practice, they form part of a broader effort to strengthen professionalism and protect compliant practitioners. SAIT is engaging in SARS and will share further guidance as it emerges; in the meantime, the tax community is encouraged to stay informed and be verification-ready.

Aspirant and re-registering tax practitioners wishing to register with a Recognised Professional Body (RCB) are encouraged to take note of recent updates in SARS' external guidance on tax practitioner registration and verification. The latest Criteria for the Registration of Tax Practitioners confirms that the registration framework operates on a dual-registration model: practitioners must be registered with SARS and linked to (or regulated through) a RCB/professional body, supported by ongoing compliance, education and fit-and-proper standards.

Of particular relevance is clause 5 of the Guide, which deals with supporting documents when engaging with SARS during the practitioner activation and registration phase. SARS has confirmed that practitioner registrations are processed through an electronic workflow that includes automated compliance and risk screening. Where this screening indicates that verification is required, SARS may place an application for tax practitioner registration into verification and formally request supporting documents within prescribed timeframes. These requests can include, among others, proof of current and historic tax compliance, evidence of remedial action where non-compliance occurred, verified criminal record checks, and declarations relating to disciplinary history or serious tax offences.



This is critical to existing tax practitioners to the extent that should a practitioner be deregistered for continued non-compliance the triggers for verification come into play in addition to the requirements to complete the SARS Tax Partitioner Readiness Programme. Tax Practitioners should be aware that SARS' current verification approach allows up to 21 business days for the submission of supporting documents, with shorter timelines (up to 5 business days) where additional information is requested during the verification phase.

Failure to respond adequately within these periods may result in the application being declined. While this process is still bedding down in practice, the intent is clear: registration is not a once-off "badge", but entry into a system of screening, monitoring, and accountability designed to protect both taxpayers and the profession.

Given that aspects of this dual verification process are relatively new, SAIT remains in ongoing consultation with SARS to better understand how the criteria are being applied in practice, including common verification triggers and expectations around supporting evidence.

Further guidance will be shared with members and the broader tax community as clarity emerges. In the interim, practitioners are encouraged to stay current with SARS' latest external guidance, ensure that compliance records are in good order, and be prepared to respond promptly and systematically should a verification request arise.

SAIT fully supports SARS' ongoing efforts to strengthen the integrity, professionalism and credibility of the tax practitioner landscape. As the leading recognised controlling body for Tax Practitioners, we are actively engaging with SARS to understand the practical application of these enhanced verification measures and to ensure our members are well prepared and supported.

Practitioners can take comfort in knowing that SAIT is closely monitoring developments, advocating for clarity where needed, and will continue to provide timely, practical guidance as the framework continues to evolve; always in the interests of compliant practitioners and public confidence in the profession.