INDEPENDENT REGULATORY BOARD FOR AUDITORS

INFORMATION FROM SARS

Johannesburg / 8 December 2022

Dear Tax Practitioner

Please refer the attached documents from SARS relating to the implementation of tax directive enhancements scheduled for 9 December 2022.

For any enquiries, please contact SARS directly.

Rebecca Motsepe Director: Legal

About the IRBA

The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.