
INDEPENDENT REGULATORY BOARD FOR AUDITORS

INFORMATION FROM SARS

Johannesburg / 8 December 2021

Dear Tax Practitioner

Kindly be advised that, effective 3 December 2021, Taxpayers will be able to initiate a Payment Arrangement Request for Personal Income Tax (PIT) via the South African Revenue Services (SARS) MobiApp. This is a continuation of the September 2021 eFiling enhancements, which allows Taxpayers to initiate a payment arrangement if they have outstanding debt from administrative penalties or other tax types.

According to a SARS report submitted to the IRBA, the IRBA recognised that Tax Practitioners owe SARS a combined amount of R93,008,706. This has come as a shock to the IRBA as Registered Auditors (RAs) and Tax Practitioners stand in a position of trust in relation to their clients and the public.

In light of the outcomes of the SARS report and considering the fact that all RAs are expected to effectively manage their personal financial affairs, a new requirement will be included in the 2022/2023 Individual Annual Return, specifically, under the fit and proper section, to allow for RAs to self-declare their tax compliance status so as to determine their continued fitness to practice as RAs.

In view of the above, while SARS has already identified a number of Tax Practitioners across Recognised Controlling Bodies (RCBs) and regions to participate in the testing, the IRBA encourages Tax Practitioners who owe SARS to participate in the stability testing and make payment arrangements with SARS.

It is important to take note that the new functionality on the SARS MobiApp is not available for Tax Practitioners to make payment arrangements on behalf of their clients, but rather for their personal income tax debt.

The stability testing is planned to start from 4 December 2021 to 3 January 2022. Once participants have submitted the payment arrangement requests via the MobiApp, SARS will process the requests and provide them with feedback.

All participants are requested to provide feedback regarding their experience during the testing to ReportingUnprofessionalConduct@sars.gov.za, by no later than close of business on 4 January 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.