

REQUIREMENT TO CHANGE RCB AS IRBA IS NO LONGER AN RCB WITH SARS

Johannesburg / 31 January 2023

Dear Tax Practitioner

On 5 January 2023, the President assented to Act 16 of 2022: Tax Administration Laws Amendment Act, 2022. The relevant Government Gazette No. 47827 is available at <https://www.sars.gov.za/legal-counsel/primary-legislation/amendment-acts/> for your ease of reference.

As evidenced by page 36 of the Government Gazette, Section 240A of the Tax Administration Act has been amended by the deletion of paragraph (a) in subsection (1). This, therefore, means that the IRBA is no longer a Recognised Controlling Body (RCB) in terms of the Tax Administration Act, and accordingly is no longer available for election as such by tax practitioners.

Notwithstanding the above, SARS has agreed to a transitional period to enable tax practitioners who are currently registered with the IRBA as their RCB to elect and register with other qualifying RCBs.

The transitional period will run until 31 March 2023. During this period, tax practitioners may remain with the IRBA as their RCB, while initiating processes to register with and move to other RCBs before 31 March 2023.

In view of the above, as of **1 April 2023**, the IRBA will no longer be performing RCB functions.

The list of qualifying RCBs, from which tax practitioner may elect, is available on the SARS website at [Controlling Bodies for Tax Practitioners | South African Revenue Service \(sars.gov.za\)](https://www.sars.gov.za/controlling-bodies-for-tax-practitioners)

Prior to registering with other RCBs, practitioners will require written confirmation of the following from the IRBA:

1. Prior registration as a tax practitioner; and
2. Pending disciplinary proceedings against the practitioner.

The above confirmation letter may be requested from the IRBA Registrations Department at registry@irba.co.za.

In addition, practitioners will need to comply with the onboarding RCB's tax practitioner registration requirements, which will, inter alia, include:

1. an affidavit confirming criminal clearance; and
2. verification of tax compliance status with SARS.

We trust you will make the necessary arrangements to enable you to continue to practice as a tax practitioner.

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.