
INDEPENDENT REGULATORY BOARD FOR AUDITORS

Reminder of the requirement to change RCB as IRBA is no longer an RCB with SARS

Johannesburg / 10 March 2023

Dear Tax Practitioner

We refer to our communique of 31 January 2023 in which we advised that, on 5 January 2023, the President assented to Act 16 of 2022: Tax Administration Laws Amendment Act, 2022, which effectively removed IRBA as a Controlling Body with SARS.

The purpose of this communique is to remind you that the transitional period that SARS agreed to for IRBA tax practitioners to elect and register with new RCBs ends on **31 March 2023**.

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

You are reminded that prior to registering with other RCBs, you 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.

We recommend that if you have not already done so, you request such letter and make application to another RCB to avoid any interruption in your status as a tax practitioner.

Please refer to our [communique of 31 January 2023](#) for further details.

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.