

REMOVAL OF IRBA AS AN RCB

Johannesburg / 31 March 2023

Dear Tax Practitioner

We refer to our communiques of 31 January and 10 March 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.

Please view our communique of [31 January 2023](#) in this regard.

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 today on **31 March 2023**.

With effect from 1 April 2023 the IRBA will no longer be performing RCB functions. RAs who were tax practitioners with IRBA as their RCB will no longer reflect as tax practitioners in our records.

If you have not already registered with a new RCB, we remind you that 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 still be requested from the IRBA Registrations Department at registry@irba.co.za.

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.