
INDEPENDENT REGULATORY BOARD FOR AUDITORS

REMOVAL OF IRBA AS AN RCB

Johannesburg / 6 April 2023

Dear Tax Practitioner

We refer to our communiques of 31 January, 10 March and 31 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 transitional period that SARS agreed to for IRBA tax practitioners to elect and register with new RCBs was scheduled to end on **31 March 2023**.

SARS has now informed us that a few tax practitioners registered with the IRBA have experienced difficulties when trying to change their RCBs on RAV01. SARS is in the process of assisting the affected tax practitioners to resolve the matter.

To ensure the smooth transition of the IRBA tax practitioners to the RCBs of their choice, and avoid negative impact on their work, SARS has decided that the new deadline for IRBA tax practitioners to change their RCBs is **5 May 2023**. No further extensions will be granted after this date, as this involves changes to SARS IT system.

If you have not already done so, please urgently change your RCB so as to allow time to resolve any challenges you may experience in doing so.

SARS has also advised that, before changing RCBs, tax practitioners will need to merge their party IDs if they have multiple party IDs. Should you still experience problems after merging party IDs, please contact SARS on ReportingUnprofessionalConduct@sars.gov.za for assistance.

If you have not already registered with a new RCB, you are reminded that prior to registering with another RCB, you will require written confirmation of the following from the IRBA:

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

The above confirmation letter can 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.