

---

## INDEPENDENT REGULATORY BOARD FOR AUDITORS

---

### **Enhancements to the Income Tax Return for Trusts and eFiling**

Johannesburg / 4 July 2019

Tax practitioners are hereby advised that as part of the 2019 Tax Season, the South African Revenue Service (SARS) will be implementing various enhancements to the Income Tax Return for Trusts (ITR12T) and eFiling. In respect of these changes, SARS has issued guidance that will assist tax practitioners with filing the new ITR12T return.

The formal guidance from SARS may be downloaded from the IRBA website at [www.irba.co.za](http://www.irba.co.za)

**Imran Vanker**  
**Director: Standards**

#### ***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.*