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**INDEPENDENT REGULATORY BOARD FOR AUDITORS**

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**INFORMATION FROM SARS**

Johannesburg / 8 November 2021

Dear Tax Practitioner

Please refer to the attached document:

- PERSONAL INCOME TAX (PIT) – NEW PENALTY RULE AND AUTO-ASSESSMENT PROCESS

This information comes directly from SARS and is shared by the IRBA in its capacity as a Recognised Controlling Body.

For any enquiries, please contact SARS directly.

**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.*