
INDEPENDENT REGULATORY BOARD FOR AUDITORS

INFORMATION FROM SARS

Johannesburg / 31 August 2022

Dear Tax Practitioner

Please refer to the attached SARS documents:

- What's new at SARS;
- CIT removal of ITI4SD 16 September 2022;
- CRS Mandatory Disclosure Rules - Stakeholder Consultation 29 August 2022;
- Consultation document on preventing abuse of residence by investment schemes;
- Mandatory Disclosure Rules - questions and answers;
- Model Mandatory Disclosure Rules for CRS avoidance arrangements and opaque offshore structures; and
- OECD - MDR on CRS avoidance arrangements and opaque offshore structure June 2019 - reporting scheme.

The documents come directly from SARS and are 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.