



South African Revenue Service

Attention: All RCBs

By E-mail

Lehae la SARS
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Good Day

**Communication on the arrangement for the transition of the Independent
Regulatory Board of Auditors (IRBA) tax practitioner members
to other recognised controlling bodies (RCB)**

The Tax Administration Act, No. 28 of 2011 (hereafter, referred to as the Act) was amended to remove IRBA as an RCB. The amendment was published in the Government Gazette no. 47827 on 5 January 2023.

Chapter 18 of the Act requires that all registered tax practitioners be registered with both an RCB and SARS.

Given the above, the removal of IRBA as an RCB means that approximately 640 tax practitioners who are currently registered with IRBA are required to register with any other RCB to maintain their tax practitioner status. The list of RCBs are as follows:

- Chartered Institute of Management Accountants (CIMA)
- Chartered Governance Institute of Southern Africa (CGISA, formerly CSSA)
- Financial Planning Institute (FPI)
- Institute of Accounting and Commerce (IAC)
- SA Institute of Chartered Accountants (SAICA)
- SA Institute of Professional Accountants (SAIPA)
- SA Institute of Tax Practitioners (SAIT)
- The Association of Chartered Certified Accountants (ACCA)
- Southern African Institute for Business Accountants (SAIBA)
- Legal Practice Council (LPC).

To ensure the smooth transition for these tax practitioners and avoid unnecessary interruption in servicing their clients, the following arrangements are provided:

- 1) All tax practitioners currently registered with IRBA are required to register as tax practitioners with any of the other RCBs by 31 March 2023. SARS will remove IRBA from the RCB list on its technology system after such date.

- 2) All tax practitioners currently registered with IRBA are treated as existing tax practitioners (i.e., not new tax practitioners registered after 1 June 2022), therefore, they are not required to
 - a) pass the assessment for the SARS Tax Practitioner Readiness Programme, and
 - b) provide criminal free certificates issued by the SAPS or criminal check reports issued by a credible source.
- 3) IRBA undertakes to issue a letter of good standing to its current tax practitioner members (if they are in good standing). The letter will include the member's full name, ID number, personal income tax number, PR number, the date of the member registered with IRBA as a tax practitioner, and a statement confirming that there are no pending disciplinary cases against the member.
- 4) The receiving RCB is required to do the following before registering them as its tax practitioner member:
 - a) obtain the letter of good standing issued by IRBA from the IRBA tax practitioner,
 - b) verify tax compliance of the IRBA tax practitioner, and
 - c) obtain affidavit for the purpose of criminal check from the IRBA tax practitioner.

Should you need further clarity, please feel free to contact me.

Sincerely



Lijuan Wang

Government and Tax Practitioner Segment

THE SOUTH AFRICAN REVENUE SERVICE