

06 February 2026

International Accounting Standards Board
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United Kingdom
Email: commentletters@ifrs.org



Dear Sir/Madam

SAICA SUBMISSION ON TENTATIVE AGENDA DECISION: *Presentation of Taxes or other charges that are not Income Taxes within the Scope of IAS 12 Income Taxes (IFRS 18)*

In response to your request for comments on Tentative Agenda Decision: *Presentation of Taxes or other charges that are not Income Taxes within the Scope of IAS 12 Income Taxes (IFRS 18)*, attached is the comment letter prepared by the South African Institute of Chartered Accountants (SAICA). This comment letter results from deliberations of SAICA's Accounting Practices Committee (APC), which comprises members from reporting organisations, preparers, regulators, auditors, IFRS specialists, investment analysts and academics.

We thank you for the opportunity to provide comments on this Tentative Agenda Decision.

Please do not hesitate to contact us should you wish to discuss any of our comments.

Prof Ahmed Mohammadali-Haji
Chairperson: APC

Mulala Ratshitanga
Lead: Financial Reporting

Cc: Kedibone Sono
Head: Financial Reporting



SAICA SUBMISSION ON TENTATIVE AGENDA DECISION: *Presentation of Taxes or other charges that are not Income Taxes within the Scope of IAS 12 Income Taxes (IFRS 18)*

Overview

The Committee discussed whether an entity applying IFRS 18 is permitted to present taxes or other charges that are not income taxes within the scope of IAS 12 *Income Taxes*:

1. in the 'income tax expense or income' line item of the statement of profit or loss required by paragraph 75(a)(iv) of IFRS 18; or
2. in the income taxes category of the statement of profit or loss.

The Committee was informed of different views about whether an entity may present taxes or other charges that are not income taxes within the scope of IAS 12 in the line item 'income tax expense or income' required by paragraph 75(a)(iv) of IFRS 18 or as an additional line item in the income taxes category of the statement of profit or loss.

SPECIFIC COMMENTS

We do not have any specific comments on this agenda decision. We agree with the conclusion reached by the IASB staff and there is sufficient guidance available on this matter.