

## BOARD NOTICES • RAADSKENNISGEWINGS

## BOARD NOTICE 426 OF 2023



## BOARD NOTICE

**Proposed Amendment to the IRBA Code of Professional Conduct for Registered Auditors**

Comments Submission Date: 8 May 2023

In accordance with the provisions of Section 10(1)(a) of the Auditing Profession Act, 2005 (Act No. 26 of 2005) (the Act), the Independent Regulatory Board for Auditors (IRBA) publishes, pursuant to the provisions of Section 4(1)(c) of the Act, the following for public information and comment:

**PROPOSED REVISIONS TO THE IRBA CODE ADDRESSING TAX PLANNING AND RELATED SERVICES**

To ensure that all relevant stakeholders are consulted and to streamline the consultation process, interested and affected stakeholders are invited to submit their written comments to the IRBA by **8 May 2023**.

Please be advised that the Exposure Draft for the proposed amendments to the IRBA Code of Professional Conduct for Registered Auditors (Revised November 2018), as amended (IRBA Code), relating to addressing Tax planning and Related Services, which is [\*Part 3 – Registered Auditors Performing Professional Services – Proposed Section 380\*](#) in the Code, are available and may be downloaded from the IRBA website at <https://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/exposure-drafts-and-comment-letters>. While [\*Part 2 – Professional Accountants in Business – Proposed Section 280\*](#), which also relates to addressing Tax Planning and Related Services, is also part of the exposure draft, it has however not been adopted by the IRBA.

Following the submissions, the IRBA's Committee for Auditor Ethics will then consider the comments received on the proposed amendments. All comments received will be regarded as a public record, unless confidentiality is specifically requested.

Please submit your written comments, in both MS Word and PDF formats, by email to:

The Director: Standards  
Independent Regulatory Board for Auditors  
Attention: Mr I Vanker  
Email: [standards@irba.co.za](mailto:standards@irba.co.za)

**Mr I Nagy****Chief Executive Officer**