

BOARD NOTICE 703 OF 2024

**IRBA CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS (REVISED NOVEMBER 2024)**

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:

1. FINAL PRONOUNCEMENT: REVISIONS TO THE IRBA CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS ADDRESSING TAX PLANNING AND RELATED SERVICES

The final pronouncement is available on the IRBA website <https://irba.co.za/guidance-for-ras/ethics:-the-rules-and-the-code/the-irba-code-revised-2024-and-the-rules>.

Effective Date

The revisions to Section 380 – *Tax Planning Services* and consequential amendments to Section 321 – *Second Opinions* will be effective for tax planning services beginning after 30 June 2025.

Early adoption will be permitted.

Should you require assistance, queries may be directed to standards@irba.co.za.

Imre Nagy

Chief Executive Officer