

The Professional

Volume 14, Issue 3

November 2023

Special points of interest:

- Office close on 21 December at 12.
- Office re-opens on 9 January.

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96th
Annual General Meeting
13 OCTOBER 2023





RE: YEAR END 2023 – MESSAGE FROM THE CEO (Mr. Prakash Singh)

Dear IAC Members

It is indeed a humble experience to be the CEO of your Institute. Personally, this is my 38th year as a Member of the Institute and I have the privilege of being employed full-time for the past 8 years. Above all else, my passion for our Institute goes far above just being your CEO.

Firstly, and most importantly, I need to express my utmost gratitude to all of you, our IAC Members, and all the various stakeholders for your unwavering support to IAC. Without your support, the Institute would never have come this far in extending the mantles of our borders and being part of a very strong and sustainable Professional Accounting Organisation, and whose vision for the future remains exciting.

The tremendous belief in me by the IAC Board of Directors to lead your Institute, encourages me to conquer the challenges that lie before us daily. I want to commend the Board of Directors for their unwavering support and commitment in ensuring that our Institute remains relevant and that it continues in its positive trajectory that has been built over 96 years.

As the New Year of 2024 is fast approaching, I want to take this opportunity to express my heartfelt appreciation to each of you, being valuable members of the IAC, and pass my gratitude and seasonal greetings to you and your families.

I would like to re-iterate to you, our valuable members, that your Institute's commitment to sustainability remains strong. We continue to be invested in conducting our business responsibly and integrating sustainability into our operations to ensure that you are more than satisfied that your Institute is always working in your best interest.

As your CEO, I continue to build strong relations with Statutory Bodies like CIPC, SAQA, FASSET, PAFA, SARS, etc., for the IAC to remain relevant, so that your concerns are addressed at the highest level. I am pleased to report that the initiatives mentioned has allowed your Institute to efficiently assist you with your queries and ensure that our communication with all Stakeholders remained relevant. We are trusting that the SARS platforms will become more efficient going forward, as I continuously inform them of the challenges that we face on the Tax side. Of recent, there has been much communication with CIPC regarding their requirements.

REMINDER

**PAY YOUR 2024
SUBSCRIPTION
FEES IN DECEMBER
2023 TO RECEIVE
0% INCREASE**

**PLEASE NOTE:
2024 SUBSCRIPTION
FEES WILL INCREASE BY
6%
FOR PAYMENTS
MADE AFTER
DECEMBER 2023**

The IAC Board meticulously tabled the Financial Budget of the Institute for 2024 on the 10th November 2023, and has decided to assist you, our valuable Members, with the Subscription Fees payable for 2024.

This is due on the 1st January 2024, and with the greatest amount of respect, the Board has decided to allow you the opportunity to pay your Fees in the following manner:

1. If you pay your Full Subscription Fees for the 2024 year by the end of December 2023, you will **NOT RECEIVE AN INCREASE** in your fees (0%) for 2024. (You will pay the same fees as 2023).

This is a great opportunity that the IAC Board has allowed us as they have considered that we have come through a difficult year in 2023. I urge you to take advantage of this considerate INCENTIVE.

2. If you pay your Full Subscription Fees from 1 January 2024 onwards, you will receive an increase of 6% on the fees you paid in 2023.

For those who pay after the end of January 2024, the Interest Penalty System will apply from the 1st February 2024 as follows: 15% if paid in February 2024, 25% Interest Penalty if paid in March 2024 and 40% Interest Penalty if paid in April 2024. If no payment is received by then, your Membership will unfortunately be terminated, which I am confident will not come to that.

It goes without saying that your Institute wants to assist, rather than inconvenience you with Interest Penalties, which we hate to apply, as we are not in the business of charging Interest Penalties. Please assist the Institute by making a concerted effort to pay your fees by the 31st December 2023 to AVOID AN INCREASE in your 2024 fees.

As your CEO, I am trusting that all our Members will take advantage of the opportunity and settle your fees by 31st December 2023, as every cent counts and it will be a saving to you.

The saying goes, *"Look after the cents, and the rand will look after itself."*

Please refer to the Subscription Fee Structure for 2023 if paid as explained above.

Should you wish to pay your subscriptions by SnapScan, please contact Ms. Valencia Williams on her email finance2@iacsa.co.za who will send you the SnapScan code, together with your quote.

If possible, please pay via EFT.

The Finance Department will send out quotations as usual and upon payment, you will be invoiced.

Subscription Fees - 2024

For members convenience, the subscription fee structure is reflected below. Please note that the following colour coding is used:

Payment by 31 December 2023

Payment during January 2024

Designation	Subscription Fee	PI Insurance (R5m cover)	VAT	Total
Financial Accountant in Practice, Independent Reviewers & Business Rescue Practitioners (Same Fee)	R5,375.40 R5,697.91	R647.61 R647.61	R903.45 R951.83	R6,926.46 R7,297.35
CC's as Accounting Officers	R1,606.31 R1,702.69		R240.95 R255.40	R1,847.26 R1,958.09
Financial Accountant in Commerce	R2,352.08 R2,493.20		R352.81 R373.98	R2,704.89 R2,867.18
Technical Accountant	R1,480.10 R1,568.91		R222.01 R235.34	R1,702.11 R1,804.25
Students on Learnership	R1,252.91 R1,328.10		R187.94 R199.22	R1,440.85 R1,527.32
Students	R0.00		R0.00	R0.00
ATC's	R0.00		R0.00	R0.00
Certified Tax Practitioner	R2,834.00 R3,004.04	R647.61 R647.61	R522.24 R547.75	R4,003.85 R4,199.40
Associate Tax Practitioner	R2,208.68 R2,341.20	R647.61 R647.61	R428.44 R448.32	R3,284.73 R3,437.13

With regards to your PI Insurance, AON has instituted a 10% increase to cope with inflationary costs. I think we all understand that for them to stay sustainable, they need to apply this increase which works out to R5.00 per month, per Member. The IAC therefore had to accept this small increase after benchmarking other Insurers who were much higher than the present charge of AON.

Continuous Professional Development Hours (CPD's)

To retain membership of the IAC you are required to be CPD compliant. Members must ensure that they meet the CPD hour requirements for the 2023 year. (1 January 2023 to 31 December 2023).

The notice outlining the number of Structured and Unstructured Hours is separately included in this notice.

Please take careful note of the hours required by SARS, effective 1st June 2022. If you are unsure, please contact Ms. Bronwyn Scholtz at the IAC Head Office on info@iacsa.co.za

Office closure

The IAC office will be closed from the 21st December 2023 at 12pm, and will re-open on the 9th January 2024.

Concluding Remarks

It is indeed an honour to steer a great Institute like the IAC, and I could not do that without the dedication and commitment of my Staff who work tirelessly to provide you with a niche service. Thank you, Staff.

I remain insistent that compliance with set procedures, Good Corporate Governance, being professional, and maintaining a high standard of ethics is not negotiable and I make no apology for not compromising on these principles.

My relationship with Directors, Staff and Members is friendly and professional, but more importantly, respectful, and I thank all of you for the respect always shown to me.

Let us continue to work hard and add to the greatness of your Institute.

May God bless you, your career, your families and their livelihood, as we conclude 2023 and look forward to an important Election Year 2024. If you are travelling, please be safe on your journeys.

Yours Faithfully,



Mr. Prakash Singh
Chief Executive Officer

IAC Board Directors

**2023/2024
BOARD
DIRECTORS**

MR S CUPIDO - PRESIDENT /
BOARD DIRECTOR

MR D SWANEPOEL - VICE PRESIDENT
/ BOARD DIRECTOR

MR A BEZUIDENHOUT - IMMEDIATE PAST
PRESIDENT / BOARD DIRECTOR

MS J LUBBE - FREE STATE REGION
CHAIRPERSON / BOARD DIRECTOR

MR C ALBERTS - GAUTENG REGION CHAIRPERSON
/ BOARD DIRECTOR

MS L VAN DER WALT - WESTERN CAPE REGION
CHAIRPERSON / BOARD DIRECTOR

TABILE MZWAKALI - EASTERN CAPE REGION
CHAIRPERSON / BOARD DIRECTOR

MS M TELLEMAN - BOARD DIRECTOR

MR. N. CHENGETA - FOREIGN DIRECTOR

MR. P SINGH - SOUTH AFRICA CEO
/ EX OFFICIO

MR. J. DUBE - ZIMBABWE CEO
/ EX OFFICIO



IAC Regional Committees

**2023/2024
REGIONAL
COMMITTEES**

GAUTENG

COLINN ALBERTS -
CHAIRPERSON

HEIN BADENHORST -
VICE-CHAIRPERSON

MARLISE BADENHORST

LARA LENCIONI

WESTERN CAPE

LEATITIA VAN DER WALT -
CHAIRPERSON

BJORN MANUEL -
VICE-CHAIRPERSON

MELANIE TELLEMAN

ELMARI SCHWENKE

SHAWN CUPIDO

FREE STATE

JOHANNA LUBBE -
CHAIRPERSON

JOHANNA DU TOIT -
VICE-CHAIRPERSON

JUANITA BOTHA

JENNY FERREIRA

EASTERN CAPE

TABILE MZWAKALI -
CHAIRPERSON

LUYANDA MATANDABUZO -
VICE-CHAIRPERSON

PHILOXENIA CHATINDO

THANDO BIKITSHA

JOHN PRESTON



Beneficial ownership disclosures

The Companies Amendment Regulations were recently promulgated and granted the CPIC the mandate to require companies to submit and update their “Beneficial Ownership” information. This includes any person who (directly/indirectly/ultimately) owns more than 5% beneficial ownership of a company or close corporation.

Entities incorporated before 24 May 2023 have to file their Securities Register or Beneficial Interest Register as part of the normal annual returns process.

Types

- **Control**
A juristic person. Body of persons. Person acting on behalf of a partnership/trust who is able to exercise control through a chain of ownership.
- **Materially influence**
The person(s) who effectively control the company.

- **State-owned**
State-owned companies, unless exempted by the Minister.

“Affected”

A regulated company (section 117(1) of the Companies Act) and private companies controlled by such regulated company are considered as “affected companies”. Affected companies must file a Beneficial Interest Register whereas companies that are not affected companies are required to file a Securities Register. The Securities Register must also include the prescribed information of beneficial ownership.

Record of beneficial interest

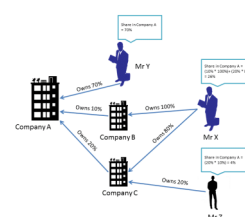
The following information must be included in the record of each beneficial owner of the company:

- The full name, date of

birth, ID number for South African residents and passport number of non-residents.

- Residential and postal addresses.
- E-mail address, if available, unless the person declined to provide an e-mail address.
- Confirmation on the scope of participation in and extent of ownership in or effective control of the company.

For affected companies, if the beneficial owner is a juristic person, the full name and registration number of the juristic person must be reflected.



*Only from the
heart can you
touch the sky.*
Rumi

SARS—Debt outsourcing

SARS recently announced that it intends to outsource the collection of overdue debt that is older than three years. The external third-party debt collectors will assist in instances where there has been no active payments or attempts made for payment arrangements.

SARS awarded the tender to a panel of 21 external third-party debt collectors. Non-compliant taxpayers will receive a handover notification via a formal SARS notice to inform them that their account has been outsourced.

Regularisation

One of the external third-party debt collectors will con-

tact the taxpayer who has to cooperate with them. Taxpayer will have the opportunity to regularize their tax affairs by:

- Settling the debt using approved SARS Payment Options.
- Requesting a payment arrangement via SARS eFiling / MobiApp, or if unable to do so, via the External Debt Collector.
- Requesting compromise of a portion of the tax. This will be approved by SARS if it provides a higher return to the fiscus other than liquidation, sequestration, or other collection measures.

- Requesting a voluntary third-party appointment (TPA) to allow SARS to collect directly from any of the taxpayer's debtors to pay-off or settle the debt.

- Request suspension of the debt where the taxpayer intends to submit or have submitted a formal dispute.

Post handover

After handover, the taxpayer should deal with the debt collector directly.

If the taxpayer fails to cooperate and do not pay the outstanding tax, SARS proceed with a civil judgement against the taxpayer in which case a warrant of execution may be issued to attach and sell assets.

Outsourced debt collectors

- Blake & Associates (Pty) Ltd
- CSS Credit Solutions Services (Pty)
- DealFlow Revenue Collection (Pty) Ltd
- Debt-In Consultants (Pty) Ltd
- Dredin Consulting (Pty) Ltd
- IDP Tracing Services T/A TraceOnline
- Medaco Revenue Solutions Pty Ltd
- Morkalio Revenue Solutions Pty Ltd
- Mkhabela Huntley Attorneys IV Norton Lambrinos (SA) Inc
- New Integrated Credit Solutions (Pty) Ltd (NICS)
- NFD Consulting (Pty) Ltd
- Nimble Collection Services (Pty) Ltd
- Nudelt Management (Pty) Ltd
- Phakamani-Peers
- Revenue Consulting (PTY) Ltd
- Saya Recoveries (Pty) Ltd
- Nutun Business Services South Africa (Pty) Ltd
- Tshiqi Zebedelia Inc TZ Attorney
- Van Rhyns Attorneys
- Montsoryana Institute of Human Excellence (Pty) Ltd
- MT Mtimandze Project and Consulting (Pty) Ltd



Making payment arrangements with SARS

SARS may agree to defer payment or to accept payments in instalments if certain criteria are met.

How to request

- SARS eFiling

Guide available at

[Microsoft Word - GEN-DC-20-G03 - Deferral of Payment Arrangements on eFiling - External Guide \(sars.gov.za\)](#)

- SARS Contact Centre

0800 00 7277

Between 09:00 to 16:30

- Email

contactus@sars.gov.za.

Criteria

SARS may only enter into a payment agreement only if:

- The taxpayer suffers from a lack of assets or liquidity which is reasonably certain to be remedied in the future;
- The taxpayer anticipates income or other receipts which can be used to satisfy the tax debt;
- Prospects of immediate

collection activity are poor or uneconomical but are likely to improve in the future;

- Collection activity would be harsh in the particular case and the deferral or instalment agreement is unlikely to prejudice tax collection;
- The taxpayer provides the security as may be required;
- All outstanding returns and/or recons are submitted.

*It's your road
and yours
alone. Others
may walk with
you but no one
can walk it for
you.
Rumi*

Implications of failing to pay taxes

Failure to pay taxes may constitute a criminal offence. If a person fails to pay tax, SARS may:

- Outsource debt collection.
- Collect the debt from someone who holds money on behalf of the taxpayer, including the taxpayer's employer, bank or customer.
- Issue a judgement and have taxpayer's name blacklisted.
- Attach and sell the taxpayer's assets.

er's assets.

- Obtain a preservation order in respect of the taxpayer's assets.
- If the taxpayer hold assets off-shore, an order can be obtained compelling the assets to be repatriated to South Africa and in the interim the taxpayer's right to trade or to travel can be restrained.
- Liquidate or sequester the

taxpayer's estate.

- Hold the directors/members/related parties liable for the debt.

For more information on payment mechanisms, please refer to:

[GEN-PAYM-01-G01 - SARS Payment Rules - External Guide](#)

Traveler management

Every person entering or leaving South Africa must declare goods they have on their person as well as goods they carry for themselves or other persons.

Historically, travelers were required to complete manual declarations. The South African Traveler Management System ("SATMS") was implemented to accept voluntary electronic declarations from travelers.

Travelers are able to access

the electronic Travel Declaration through the SARS Website, MobiApp or QR code displayed on banners/pamphlets at the Customs point of entry.

Entering South Africa

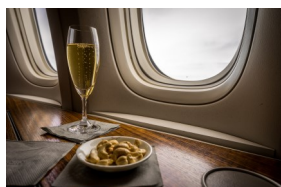
The following details have to be provided when entering South Africa:

- Goods acquired abroad on which duty has not been paid;

- Repaired, processed or remodelled goods;
- Prohibited, restricted or controlled goods; and
- Goods temporarily imported with the intention of being re-exported.

Leaving South Africa

The following have to be declared before leaving South Africa:



Contingency fees

SARS provided some clarifications regarding the charging of contingency fees. They define the term “contingency fee” as a fee that a tax practitioner charges a taxpayer based on the percentage of a refund the taxpayer will receive or the percentage of a reduction of the taxpayer’s tax liability.

Not acceptable

The charging of a contingency fee for completing or correcting tax returns is **not an acceptable form** of remuneration for tax practitioners.

Note that the charging of contingency fees for the submission of tax returns has been forbidden since 2013. Furthermore, charging contingency fees for correcting tax

returns is not allowed from 14 September 2023.

Acceptable

The charging of a contingency fee is acceptable in the following instances:

- If there is a dispute between the taxpayer and SARS under Chapter 9 of the TA Act, and
- If the taxpayer brings an application for SARS to review its decisions under section 9 of the TA Act.

In these instances, the tax practitioner must enter into a written agreement with his/her client. The agreement should contain sufficient information on:

- The details of the tax practitioner and the taxpayer,
- The outcome upon which the contingency fees are based and its percentage,
- The consequences if the outcome is not achieved, and
- When the contingency fees are charged.

The agreement should also contain a clause that gives the taxpayer a right to refer the agreement to the relevant recognised controlling body (“RCB”) for review, and for the RCB to set aside any provision or fees found to be unreasonable or unjust.



The superior man thinks always of virtue; the common man thinks of comfort.
Confucius

Authorised Economic Operator Programme

An Authorised Economic Operator (“AEO”) is a company involved in the international movement of goods and approved by SARS Customs as complying with World Customs Organisation or equivalent compliance and supply chain security standards. AEOs may include manufacturers, importers, exporters, brokers, carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouses, distributors, and freight forwarders.

Any party who is involved in the international movement of

goods or exports and/or imports goods can join the programme if they meet certain compliance requirements and safety standards.

The AEO Status is valid for 5 years and the renewal application must be submitted 30 days before the expiry date.

Compliance

Requirements

The person need to have:

- Sufficient customs knowledge

- Sufficient financial resources of 3-year period
- Tax affairs up to date with no outstanding disputes, documents, taxes, penalties, or interests with SARS
- Reliable computer logistical system and record keeping
- Appropriate record of compliance.

Benefits

- Allocation of a dedicated Client Relationship Manager (CRM)

Traveller management

- Goods intended to be repaired, processed or remodelled;
- Prohibited, restricted or controlled goods; and
- Goods temporarily exported with the intention of being re-imported.

For more information, please see:

[SC-PA-01-12 - South African Traveller Management System - External Guide \(sars.gov.za\)](#)





Authorised Economic Operator Programme (contd)

- Reduced security amounts
 - Tariff determination, valuation determination and non-intrusive inspection(s)
 - Have fewer stops than other clients
 - AEO goods may be inspected at the traders' premises and not necessarily at the border and AEO traders may not pay any security deposit for this
 - AEO clearance processes will be expedited
 - You get allocated with a SARS AEO logo as an identifier
 - Opportunity to be recognised by other major Trading Partners .
- Safety and Security Requirements**
- The premises and/or building of the applicant must be safe and secure with controlled access.
 - Trading partners associated with applicant must be reputable, meet and promote safety requirements.
 - The trader must have measures in place to minimise and deal with risks such as loss or damage to records/information.
 - Information must be kept confidential and protected at all times whether it be digital or physical.
 - There must be controlled access for employees and any other person into the applicant's premises.
 - The applicant must ensure that the cargo under his control or supervision is always protected and secured.
 - Employees must be trained and made aware of the different threats that come with the international supply value chain i.e. terrorism. They should be able to recognise suspicious threats and know what action needs to be taken when faced with that eventuality.
 - Applicant must have good communication and cooperation with SARS.
 - Applicant must have good governance in place and adhere to the latest version of King Reports on Corporate Governance.
- Benefits**
- Exemption from specified customs supervision for special or extra attendance
 - Prioritising of applications for special or extra attendance services, where not exempted.
 - No charges being imposed where special or extra attendance is required.
 - Expedited processing of refund and drawback applications.
 - Fewer documentary and physical inspections for compliance and supply chain security risks.
 - Exemption from security payments
 - Extension of validity of the relevant license issued to such holder.
 - Reduced cyclical compliance audits.
 - Provision of targeted training sessions.
 - Provision of trade statistics on a quarterly basis.
 - Recognition by other government agencies to the extent provided for in a Memoranda of Understanding.
 - Recognition by other customs authorities to the extent provided for in mutual recognition arrangements.

*The man who
moves a
mountain
begins by
carrying away
small stones.
Confucius*

AEO application process

- Step 1: Submit application for customs and excise accredited client status DA186 form which can be accessed on the SARS website or by emailing AuthorisedEconomicOperator@sars.gov.za.
- Step 2: Application goes through validation.
- Step 3: Meet the requirement of the Competency Assessment Test.
- Step 4: Application adjudicated by SARS internal Accreditation Committee.
- Step 5: The status is conferred, and the benefits are offered for a period of five (5) years. The SARS Commissioner may extend the validity period of the status if the renewal application is not finalised before the expiry date.



Beneficial ownership—Trusts

Trusts must submit certain information via eFiling to comply with the Financial Action Task Force (FATF) requirements. These documents may include, but are not necessarily limited to, the following:

- An organogram, illustrative, or schematic diagram depicting effective control of the Trust. Where the Beneficial Ownership is in the form of other legal arrangements or legal entities, this should be provided in a separate attachment.
- An Excel spreadsheet con-

taining the above information; or

- Such other document(s), which will elaborate on Beneficial Ownership in relation to the Trust.

When capturing the beneficial ownership information, it is mandatory for the current year's return that at least one document be submitted that relates to Beneficial Ownership information. If there are more than 20 beneficial owners, the taxpayer must upload

a supporting document that reflects the additional beneficial owner(s).

All minutes, excluding those dealing with internal trustee governance arrangements and/or administrative matters, must be submitted.

For more information, refer to Chapter 21 of the SARS Comprehensive Guide to the Income Tax Return for Trusts.

[IT-AE-36-G02 - Comprehensive Guide to the Income Tax Return for Trusts - External Guide \(sars.gov.za\)](#)



eFiling—Shared access

The shared access functionality allows individuals to have full control/knowledge of their tax affairs, regardless of whether a Tax Practitioner completes and/or submits tax returns on their behalf.

It is important for Tax Practitioners to share eFiling access with the taxpayer to ensure that the responsibility for tax obligations remains with the taxpayer. If at any time, the taxpayer ceases to be a client of the tax practitioner, then the access can be amended accordingly without the taxpayer losing access to their own eFiling profile and related tax history.

The different functionalities available on eFiling as are fol-

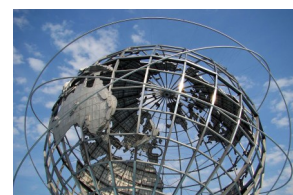
lows:

- “Obtain Full Shared Access” means that the taxpayer, as well as the Tax Practitioner, will have full and equal access to all the information relating to the associated tax type(s). Once this type of access is requested, immediate authorisation is given to both parties and the taxpayer and the Tax Practitioner will be able to view, fill in and send SARS tax return(s), update personal details, etc.
- “Remove My Access” means that the taxpayer won’t be able to manage or view their tax returns, and full access will be given to the Tax Practitioner with whom the taxpayer shared their last “Shared Access”.
- “No Action” means that the taxpayer will not be able to manage or view their tax returns and full access will stay with the Tax Practitioner with whom the profile exists. This option can only be used with the quick registration process. Should a taxpayer, during the quick registration, select this option and then have a change of heart, the taxpayer can login and change the function setup.

**A great man is
hard on
himself; a small
man is hard on
others.
Confucius**

Directive—Foreign investment allowance

Persons applying for a Tax Compliance Status certificate (TCS) in respect of foreign investment allowance for individuals are required to submit supporting documents. Where bank statements are required for the approval of International Transfers (AIT), SARS specified that it must be issued no longer than 14 days before the date that the AIT application is submitted and should reflect the relevant amount



Updated CPD requirements

<u>DESIGNATION</u>	<u>STRUCTURED TAX</u>	<u>STRUCTURED ETHICS</u>	<u>OTHER STRUCTURED HOURS RELATING TO SERVICE PROVIDED</u>	<u>TOTAL STRUCTURED CPD HOURS</u>	<u>UNSTRUCTURED OTHER</u>
IAP		2	18	20	20
IAP + CTP	10	2	8	20	20
FAP		2	18	20	20
FAP + CTP	10	2	8	20	20
FAC		2	18	20	20
FAC + CTP/ATP	10	2	8	20	20
TA		2	8	10	10
TA + CTP/ATP	10	2	6	18	2
CTP	10	2	6	18	
ATP	10	2	6	18	
BRP		2	10	12	8
BRP + CTP	10	2	6	18	2

NOTE:

- All members are required to complete at least 2 structured Ethics hours.
- Business Rescue Practitioners are required to complete at least 4 hours of structured hours in Business Rescue as part of their CPD hours.



In Memoria

It saddens the IAC to announce the passing of Mr. John Charles Usher in August 2023. Our sincerest condolences to his family.

Welcome to our new members

INDEPENDENT ACCOUNTING PROFESSIONAL (REVIEWER) / TAX PRACTITIONER		
MEMBERSHIP NUMBER	SURNAME	NAME
652221(IAP/CTP)*	Mulaudzi	Tshivhangwaho Johannes
FINANCIAL ACCOUNTANT IN PRACTICE/CERTIFIED TAX PRACTITIONER		
MEMBERSHIP NUMBER	SURNAME	NAME
6856857(FAP/CTP)	Hohne	Dwaine
4599485(FAP/CTP)	Kennith	Sean Sivanessen
1997431(FAP/CTP)	Pule	Thapelo Samuel
7749254(FAP/CTP)	Tiya	Kiya
CERTIFIED TAX PRACTITIONER		
MEMBERSHIP NUMBER	SURNAME	NAME
5866962(CTP)	Hurudza	Brenda
TECHNICAL ACCOUNTANT/CERTIFIED TAX PRACTITIONER		
MEMBERSHIP NUMBER	SURNAME	NAME
6502873(TA/CTP)	Dryden	Monica Maria Anna
2818069(TA/CTP)	Du Preez	Paul
3345983(TA/CTP)	Dube	Richard
5770772(TA/CTP)	Fischer	Bernina
6942842(TA/CTP)	Inderlal	Ashveer
2281249(TA/CTP)	Leepile	Abigail
4058338(TA/CTP)	Makamedi	Matlakala Marope Emily
6585836(TA/CTP)	Mostert	Doris Magdalena
5152464(TA/CTP)	Mtshali	Mbali
7344997(TA/CTP)	Naidoo	Talisha
4612101(TA/CTP)	Nyoni	Desire
8046855(TA/CTP)	Swart	Cindy
300026(TA/CTP)	Tomè	Denise
620848(TA/CTP)	Tray	Kariemin
TECHNICAL ACCOUNTANT		
MEMBERSHIP NUMBER	SURNAME	NAME
8839177(TA)	Menze	Sweetness Zimasa
869165(TA)	O'Ryan	Sigorney
6439506(TA)	Sithole	Leocardia Tapiwa
STUDENT		
MEMBERSHIP NUMBER	SURNAME	NAME
7451698	Bokaba	Boikanyo Sharon
5433996	Mathabathe	Makgale Ronald
7585439	Mphedi	Ngelekanyo Angel
7219253	Mpondo	Precious

INSTITUTE OF ACCOUNTING AND COMMERCE

252 Rosmead Avenue
Wynberg
7780

Phone: (021) 761 6211
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E-mail: Prakash Singh
ceo@iacsa.co.za

ENQUIRIES

General:

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Membership

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CEO & Technical

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Office Hours:

Monday - Thursday
08:00 - 16:00
Friday
08:00 - 15:30

www.iacsa.co.za



A dynamic world-class professional accounting institute

Vision

To be a dynamic world class Professional Accounting Institute (incorporating related fields) at the forefront of technology and an integrated approach to the profession.

Mission

It is the aim of the Institute to be recognised as the pre-eminent Professional Body for Accountants and other related professionals by actively promoting the effective utilization and development of qualified professionals, through the achievement of excellence in standards of professional competence and socially acceptable ethical conduct amongst its members, through a dynamic integrated approach to the legislative and environmental arena.

Use of SARS Logo

Please note that only SARS is allowed to use the SARS logo. The SARS logos (including eFiling and e@syFile) are registered trademarks in the name of SARS, and any unauthorised use thereof would therefore constitute trademark infringement in terms of the Trademarks Act, 1993.

The use of the SARS logos is also a contravention of Section 30 of the SARS Act, which prohibits any third party from claiming an association, or representing a connection with SARS.

The IAC, therefore, reminds all its members to refrain from using the SARS logos in their correspondence, including e-mail signatures, LinkedIn and Facebook.



IAC staff



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