

24 November 2023

(23-7960)

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**Council for Trade in Services**

Original: English

**NOTIFICATION PURSUANT TO ARTICLE III:3 OF THE  
GENERAL AGREEMENT ON TRADE IN SERVICES**

The following notification, from the delegation of South Africa, dated 23 November 2023, is being circulated to Members of the Council for Trade in Services.

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**1 MEMBER NOTIFYING:**

The Republic of South Africa

**2 NOTIFICATION UNDER:**

Article III:3 of the General Agreement on Trade in Services

**3 DATE OF ENTRY INTO FORCE:**

April 2023

**3.1 Duration:**

Indefinite

**4 AGENCY RESPONSIBLE FOR ENFORCEMENT OF THE MEASURE:**

Independent Regulatory Board for Auditors (IRBA)

**5 DESCRIPTION OF THE MEASURE:**

*Measure:*

Amendments to the code of professional conduct for registered auditors including standards

*Description:*

The IRBA published amendments to the code of professional conduct and standards for registered auditors in accordance with the Auditing Profession Act (2005).

**6 MEMBERS SPECIFICALLY AFFECTED, IF ANY:**

None

**7 TEXTS AVAILABLE FROM:**

[https://www.irba.co.za/upload/IRBA%20Code%20\(Revised%20April%202023\).pdf](https://www.irba.co.za/upload/IRBA%20Code%20(Revised%20April%202023).pdf)

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