

# MCLU

## Monthly Compliance & Legislation Update

Presenter: **Lettie Janse van Vuuren CA(SA)**

**22 SEPTEMBER 2022**



*Stay informed on the multitude of  
Compliance and Legislation Updates*

*This webinar covers changes during the month of AUGUST 2022*

# Presenter

## Lettie Janse van Vuuren CA(SA)

- Lettie joined SA Accounting Academy in November 2017 as Head of Technical. She is a Chartered Accountant, Qualified Auditor, Assessor and Moderator.
- She is a **professional trainer and webinar host**, and with her relaxed and humorous presentation style, she is able to hold the attention of an audience. She has a unique ability to communicate with delegates at their respective levels of knowledge and experience. Over the last 20 years, she has trained thousands of partners, managers, trainee accountants and other professionals.
- She is responsible for our MCLU (Monthly Compliance and Legislation Updates).
- She was the Professional Development Manager at SAICA for 4 years and in charge of accrediting new training offices and monitoring existing ones (including the moderation of training offices and trainee assessments).
- Lettie is passionate about improving the efficiency and standardisation at practices. She has extensive experience on a variety of technical and practical topics which she consults on, including: SAICA re-accreditation assistance and preparation, IRBA inspection assistance and preparation, audit file reviews (post-issuance monitoring and EQCR), Quality control implementation, other office-specific manuals, and FASSET skills development facilitation.



# WHAT'S ON THE AGENDA?



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# Quotes



*That  
burnout-I-need-a-holiday  
feeling called  
“Novemberitis”  
is coming early this  
year...*

*We all suffer from  
**Septemberitis!***

# ACCOUNTING UPDATE



# Accounting Update

## 1. IFRS Monthly News Summary

- *nothing really new or important*
- *Refer to Source Document*

## 2. ASB\_Factsheet on the classification of VAT

- Questions have been raised about the classification of VAT – whether receivable or payable – as a financial instrument or something else, e.g., a statutory receivable. The question arises for the classification of VAT on transaction date and subsequently, as well as whether the accounting answer differs between VAT vendors on the invoice (accrual) or payments (cash) basis of VAT.
- A scenario is used to illustrate the issue of initial & subsequent classification.
- There is also an annexure containing *Classification – Sales of Goods and/or Services* and *Classification – Purchase of Goods and Services*
- This Fact Sheet explains the Secretariat's views on the classification of VAT based on the principles in GRAP 104 on Financial Instruments (2019) and GRAP 108 on Statutory Receivables.
- *Refer to Source Document*

# Accounting Update *(continued)*

## 3. National Treasury: Modified Cash Standards Accounting Manuals

- 11 Manuals published
  - 03 Financial Statement Presentation
  - 04 Accounting Policies Estimates and Error
  - 05 Appropriation Statement
  - 07 Revenue
  - 08 Expenditure
  - 09 General Departmental Assets and Liabilities
  - 11 Capital Assets
  - 13 Leases
  - 15 Related Party Disclosures
  - 16 Accounting by principals and agents
  - MCS Materiality Guide

<https://ag.treasury.gov.za/org/tss/Shared%20Documents/Forms/AllItems.aspx?RootFolder=%2Forg%2Ftss%2FShared%20Documents%2FModified%20Cash%20Standard%20Reporting%2FFor%20financial%20year%20ending%2031%20March%202023%2FAMDs%20for%20comment%20%2D%20June%202022&FolderCTID=0x0120001F21BD686AA6A64DBD11CE84C462DB4B&View=%7B4A51C561%2DD5A5%2D41A7%2DB4C9%2DBD215C2D77B5%7D>



# Accounting Update *(continued)*

## 4. ASB\_Amendments to GRAP 103 on Heritage Assets

- Approved standard of GRAP 103 has been published, but is not yet effective

➤ *Refer to Source Document*

## 5. DBE\_Guideline for Preparation of Financial Statements by Public Schools

- *finalised on 5 May 2022*
- In terms of section 42(b) of the South African Schools Act, 1996 (SASA), the governing body of a public school must as soon as practicable, but not later than 3 months after the end of each financial year, draw up annual financial statements in accordance with the guidelines determined by the Member of the Executive Council (MEC).
- The Guideline can only be used if it is adopted by the MEC
- SAICA has identified non-compliance with generally accepted accounting principles within the Guideline. As part of SAICA's advocacy initiative to improve financial reporting at public schools, a submission will be made to the DBE to improve the Guideline

➤ *Refer to Source Document*

# AUDITING UPDATE



# Auditing Update

## Standards:

- 1. IRBA Board Adopts International Standard on Auditing 600 (Revised), Special Considerations - Audits of Group Financial Statements (Including the Work of Component Auditors)**
    - for use by auditors in South Africa
    - The new and revised requirements also strengthen the auditor's responsibilities related to:
      - Professional skepticism
      - Planning and performing a group audit
      - Two-way communications between the group auditor and component auditors
      - Documentation
    - ISA 600 (Revised) is effective for audits of group financial statements for periods beginning on or after 15 December 2023
- *Refer to Source Document*

# Auditing Update *(continued)*

Other:

## 2. IRBA\_Information regarding the Registration Requirement: Police Clearance Certificate

- Firms are aware that the IRBA introduced a requirement for a SAPS Police Clearance as part of its registration requirements with effect from 1 April 2022.
- Due to difficulties experienced here, the IRBA Board has approved a temporary deviation from the requirement for a Police Clearance Certificate up until 31 March 2023.
- What this means is that applicants who have been unable to timeously obtain a Police Clearance Certificate may submit a criminal check report issued by a credible service provider, on condition that:
  1. Such applicants must ensure that a valid Police Clearance Certificate issued by SAPS is submitted to the IRBA within six months of their registration; and
  2. Failure to submit a valid Police Clearance Certificate issued by the SAPS within the stipulated time frame will result in the revocation of registration.
- The above deviation is valid until 31 March 2023, after which date, all registration applications must be supported by valid Police Clearance Certificates issued by the SAPS.

➤ *Refer to Source Document*

# Auditing Update *(continued)*

## 3. IRBA Staff Audit Practice Alert 7: Content of a Transparency Report

- applies to all firms
- While transparency reports are not currently mandatory in South Africa, they may become mandatory for certain firms, in terms of the IRBA exposure draft published on 14 June 2022
- This IRBA Staff Audit Practice Alert, provides auditors with a framework that describes the content of a transparency report that may be used to communicate relevant and reliable information to external parties, as required by ISQM 1.
- It covers the following topics:
  - Content of a transparency report;
  - Alignment to the requirements and terminology in the Quality Management standards;
  - Applicability of the IRBA Staff Audit Practice Alert;
  - Timing of the transparency report;
  - Name of the transparency report;
  - Relevance and reliability of the disclosures in the transparency report;
  - Accountability for the transparency report;
  - Firms merging or separating before a transparency report is issued; and
  - Publication of a transparency report

➤ *Refer to Source Document*

# Auditing Update *(continued)*

## 4. An overview of the latest Communications from the IAASB

### ➤ *Refer to Source Documents*

- In the past 3 months, these 4 publications provide guidance and/or answer pertinent questions that will help further enhance audit quality.
  1. IAASB Issues New Frequently Asked Questions for Reporting Going Concern Matters in the Auditor's Report (released on 1 August 2022)
    - to address some of the common questions related to reporting going concern matters in the auditor's report. Specifically, the use of Material Uncertainty Related to Going Concern and Key Audit Matters sections, on the one hand, and the Emphasis of Matter paragraphs in an auditor's report prepared in accordance with the International Standards on Auditing (ISAs).
  2. New Implementation Guide Available for Identifying and Assessing the Risks of Material Misstatement in an Audit of Financial Statements (released on 27 July 2022)
    - focuses on the more substantial changes that were made to ISA 315 (Revised 2019). It will also help stakeholders understand and apply the revised standard as intended.
  3. IAASB's Public Report (released on 19 July 2022)
  4. IAASB Digital Technology Market Scan: Natural Language Processing (released on 22 June 2022)
    - it explores natural language processing (NLP), a technology that the potential to impact many areas of the audit, enhancing the way auditors work and providing opportunities for greater insight.

# COMPANY SECRETARIAL UPDATE



Companies and Intellectual  
Property Commission

a member of **the dti** group

# Company Secretarial Update

## 1. Notice 20 of 2022: Update: status on file transition project

- As previously stated in Notice 9 of 2022, delays were expected until the end of May 2022
  - There will be a **delay of unavailability of files**, while the new service provider takes the files on board to label and capture them on their systems for recording and retrieval purposes. Retrieval of files will still not be optimal and delays will be experienced **until the end of November 2022** as CIPC anticipate the end date of capturing more than 7.2 million files.
  - The request for Paper Based Disclosures must be lodged via the “enquiries portal” on the CIPC website. The ticket must be directed to Companies and Close Corporation Paper Based Disclosures. Customers need to ensure that the correct customer code is reflected in the request with the entity name and entity number and must clearly indicate the document(s) requested. A postal address must also be provided in respect of all requests for certified copies.
  - *NB: Only one request per ticket must be submitted per entity. If multiple requests are submitted from the one request, only the first entry will be considered*
- *Refer to Source Document*



# CIPC Update *(continued)*

## 2. **Gazetted:** Automation of company records

- It has been gazetted that the electronic filing method for the filing of Notice of Location of Company Records (Form Cor22) has been designated.
- The date of the activation of the electronic filing method will be communicated on the CIPC electronic platform - see [www.cipc.co.za](http://www.cipc.co.za)

➤ *Refer to Source Document*

## 3. **Notice 21 of 2022:** Extension cooperatives annual submission of info XBRL

- On 1 April 2022 CIPC launched a pilot project where Co-ops could do filing on the XBRL platform. The pilot was intended to continue until 1 October 2022 when the mandate for Co-operatives became effective. BUT the up take in the pilot phase has been slow.
- Extension has been granted of Co-operative annual submission of information to the Registrar (Annual Returns) and compliance requirements of AFS using XBRL to 2 January 2023.

➤ *Refer to Source Document*

# CIPC Update *(continued)*

## 4. **Notice 22 of 2022:** Filing requirements for **appointment** of business rescue practitioner (CoR123.2)

- As from **15 June 2021**, information relating to the form CoR123.2 and legal documents in terms of Regulations 123(3), and filed in accordance with section 129(3)(b) of the Companies Act 71 of 2008 (“the Act”), must be submitted via the electronic platform
- Manual forms for licensing will no longer be accepted as being submitted or filed if it was received via email to [cor123.2@cipc.co.za](mailto:cor123.2@cipc.co.za)
- Documents to be submitted are set out in the Notice, including:
  - Where filing is done by anyone on behalf of the company other than the director/member, must submit a **mandate** from the company authorising them to file the CoR123.2 on behalf of the company
  - Customer code owner must be that of the company representative – director/member
- *NB: A person who knowingly provides false information to the Commission commits an offence.*
- *Note that Notice 65 of 2018 is hereby withdrawn and replaced by Notice 22 of 2022.*
- *Refer to Source Document*

# CIPC Update *(continued)*

## 5. **Notice 23 of 2022:** Filing requirements for **licensing** as a business rescue practitioner (CoR126.1)

- As **from 15 June 2021**, information relating to the form CoR126.1 and legal documents in terms of section 138 (1) of the Companies Act 71 of 2008 (“the Act”), must be submitted via the electronic platform New e-Services
- Manual forms for licensing will no longer be accepted as being submitted or filed if it was received via email to [cor126.1@cipc.co.za](mailto:cor126.1@cipc.co.za)
- Documents to be submitted are set out in the Notice, including:
  - A comprehensive résumé, with a schedule setting out the details of the experience
- *NB: A person who knowingly provides false information to the Commission commits an offence.*
- *Note that Notice 02 of 2019 is hereby withdrawn and replaced by Notice 23 of 2022.*
- *Refer to Source Document*

# CIPC Update *(continued)*

## 6. Notice: Deactivation of Domain Names

- The Domain Name Registration service will be temporarily deactivated with the relaunch of e-services due to technical challenges experienced by ZADNA. As a result, the service will be deactivated on all channels on which the service is hosted, on the date that eservices will be relaunched.
  - For further assistance with Domain Name Registrations, kindly contact ZADNA or register such through ZADNA or other service providers for domain names.
- *Refer to Source Document*

# EMPLOYMENT LAW UPDATE



# Employment Law Update

## 1. Reminder: Submit your EE online from 1 September 2022

- Online Employment Equity submissions start 1 September for all ‘designated employers’
- Designated employers with less than 50 employees are advised to hold back on their submission in anticipation of the publishing of the Employment Equity Amendment Bill, which will amend the definition of “designated employers”.

## 2. What employers should know about the new employment equity laws

- The Employment Equity Amendment Bill has been signed into law, but has not yet commenced
- It has been confirmed that the Employment Equity Amendment Bill will bring about some significant changes, including lessening the regulatory burden on small employers with less than 50 employees.
- The amendments are due to come into effect on 1 September 2023.
- The following topics are discussed in the article: Setting of sectoral targets by the minister, Issuance of compliance certificates, and Definition of designated employer

➤ Refer to <https://www.bizcommunity.com/Article/196/820/231229.html>

# OTHER LAWS & REGULATIONS



# Other Laws & Regulations

The following items are dealt with here:

1. SAICA Legal Update **Volume 15 Issue 14** – *up to 15 August 2022*

➤ *Refer to Source Document for detail*

○ **The Big 5:**

- 1) The Auditing Profession Act: Police clearance certificate interim measures;
- 2) The Criminal Law (S Offences and Related Matters) Amendment Act: Amendment Act 2021;
- 3) The Financial Intelligence Centre Act: Draft accountable institutions and employee screening;
- 4) The Income Tax Act: Draft Revenue Laws Amendment Bill 2022; Draft Tax Administration Laws Amendment Bill 2022 and Draft Taxation Laws Amendment Bill 2022; and
- 5) The Occupational Health and Safety Act: Registration fees.



# Other Laws & Regulations

SAICA Legal Update **Volume 15 Issue 15** – *up to 5 September 2022*

➤ *Refer to Source Document for detail*

○ **The Big 5:**

- 1) The General Laws (Anti-Money Laundering and Combating Terrorism Financing) Amendment Bill;
- 2) The Competition Act: Draft block exemption regulations for small, micro and medium sized businesses;
- 3) Special Investigating Units and Special Tribunals Act: National Student Financial Aid Scheme;
- 4) Superior Courts Act: Intermediaries; and
- 5) The Draft Unlawful Entry on Premises Bill

# TAXATION UPDATE



# Taxation Update

➤ *Each item is available to you as a Source Document*

- **Guides (new, updated & issued):**

1. Value-added tax levied on the importation of goods into South Africa
  - 8 pages
2. VAT Reference Guide for Foreign Donor Funded Projects (Issue 2)
  - 27 pages
3. The comprehensive guide for Trusts (updated with minor changes)
  - 69 pages
4. Basic guide to section 18A approval (Issue 4)
  - 40 pages
5. Guide to building allowances (Issue 2)
  - 29 pages

# Taxation Update *(continued)*

- **Guides issued (continued):**
  6. Guide to the SARS Online Query System (Version 6)
    - 42 pages
    - The updated Guide was published for the new feature where you can request a [Notice of Assessment and Statement of Accounts](#) via the SARS Online Query System (SOQS).
    - See the [full range of online services available through SOQS](#)
  7. Foreign Suppliers of Electronic Services (updated)
    - 18 pages
    - <https://www.sars.gov.za/wp-content/uploads/Ops/Guides/VAT-REG-02-G02-Foreign-Suppliers-of-Electronic-Services-External-Guide.pdf>
    - Revised to include a process for cancellation of VAT registration

# Taxation Update *(continued)*

- **Binding Rulings (Private/Class/General) issued:**
  1. BPR 376 – Corporate restructuring
  2. BPR 375 – Unbundling of shares in a CFC
  3. BCR 080 – Tax implications for resident beneficiaries of a foreign pension trust
    - This ruling determines the income tax, capital gains tax and estate duty implications for resident beneficiaries of a foreign pension trust
    - The class members to whom this ruling will apply are the resident investors who will become beneficiaries of the foreign pension trust (FPT).

# Taxation Update *(continued)*

- **Interpretation Notes issued:**

1. Draft IN – Persons not eligible to register as a Tax Practitioner and deregistration of registered Tax Practitioners for Tax Non-compliance
  - Provides guidance on the application of section 10(1)(yA) and the requirements that have to be met before an exemption can apply on amounts received by or accrued to a person in consequence of an Official Development Assistance (ODA) agreement
  - Due date for public comment: 16 September 2022
2. IN 122 (Issue 1) – Public benefit activity: Bid to host or hosting of any international event
  - Paragraph 11(b) in Part I in the Ninth Schedule
3. IN 75 (Issue 4) – Exclusion of certain companies and shares from a “group of companies” as defined in section 41
  - Sections 1 and 41(1) of the Income Tax Act

# Taxation Update *(continued)*

- **Notices and other publications issued:**
  1. **Third Party Data Bi-Annual Submissions 2023**
    - The SARS Third Party Data Bi-Annual Submissions process for the period 1 March 2022 – 31 August 2022 opens on 01 September 2022 and will close on 31 October 2022.
    - For more information, please see the [Third Party Data Submission Platform webpage](#)
  2. **FAQs: SARS Tax Practitioner Readiness Programme**
    - 6 pages
    - Now available
  3. **FAQ: Domestic Reverse Charge Regulations (Issue 2)**
    - 9 pages
    - Issued 2 Aug 2022

# Taxation Update *(continued)*

- **Notices and other publications issued (continued):**

- 4. Customs – Valuation of Imports

- The Valuation of Imports Policy has been revised to give effect to additional benefits for accredited clients
    - Applications for value determinations submitted by accredited clients will be expedited provided that the accreditation letter is attached to the application. The Valuation of Imports documents have also been reorganised for a more logical process and to show integration with the declaration process.
    - The Method 1 Valuation of Imports policy has also been updated to include verification of international freight paid to the carrier or shipping line in terms of Commentary 21.1 read with Article 8.3 and Article 17 of the WTO Valuation Agreement.
      - [Valuation of Imports – External Policy](#)
      - [Method 1 Valuation of Imports – External Policy](#)



# Taxation Update *(continued)*

## Court cases:

### ❖ 1 Tax Court case

<https://www.sars.gov.za/legal-counsel/dispute-resolution-judgments/tax-court/tc-2022-2020/>

1. SARSTC IT 25042 (IT) [2022] ZATC BFN (14 July 2022)
  - Whether the finance charges levied in respect of the loans of Propky and RMB constituted interest for the purposes of section 24J. Whether the understatement penalty was correctly levied.
  - Income Tax Act, 1962, and Tax Administration Act, 2011

# Taxation Update *(continued)*

## Court cases (continued):

### ❖ 1 High Court case

<https://www.sars.gov.za/legal-counsel/dispute-resolution-judgments/high-court/hc-2022-2020/>

1. Premier Plastics (Pty) Ltd v CSARS (9726/2021) [2022] ZAGPJHC (28 July 2022)
  - Whether the Commissioner was correct to raise debt against the applicant, for environmental levies, penalty and interest in respect of plastic bags that were less than 24 microns manufactured by the applicant, sold to local entities and subsequently, exported to BLNS countries by such local entities without due entry in contravention of section 20(4) read with Rule 54F.12 of the Customs and Excise Act No.91 of 1964 – whether the applicant was the exporter of the disputed plastic bags for purposes of the Act

### ❖ 0 SCA cases

<https://www.sars.gov.za/legal-counsel/dispute-resolution-judgments/tax-court/tc-2022-2020/>

# Taxation Update *(continued)*

- **SARS Scams**
  - None this month

# REGULATOR NEWS



# Regulator News

- **SAICA press releases & other publications:**

1. List of Guides, Circulars and FAQs (issued July 2022)

- SAICA has developed the following guides, circulars and frequently asked questions to assist its members. The list includes document name, date released and the website link where the document can be accessed. Please note that to access some of the guides, it requires you to login on the SAICA website.

- ✓ \* 13 Legislation and governance

- ✓ \* 11 Audit and Assurance

- ✓ \* 42 Financial Reporting

- ✓ \* 5 Public Sector

- ✓ \* 26 Taxation

- ✓ \* 6 Members in Business

➤ *Refer to Source Document*

# Regulator News

- **SAICA press releases & other publications (continued)**

- 2. Revisions to the Non-Assurance Services Provisions of the Code

- Members and associates are reminded that the Revision to the Non-Assurance Services (NAS) Provisions of the SAICA Code of Professional Conduct (Code) becomes effective from 15 December 2022.
    - The revised NAS provisions contain substantive revisions that will enhance the International Independence Standards (IIS) by clarifying and addressing the circumstances in which firms and network firms may or may not provide a NAS to an audit or assurance client. The revised provisions include new requirements that expressly prohibit firms and network firms from providing certain types of NAS to their audit clients, especially when they are public interest entities (PIEs).

- ✓ **Refer to webinar presented by LJ on 13 September 2022**

- *Refer to Staff Q&A issued by IESBA (available to you as a Source Document)*

- *SAICA Code of Conduct is also available to you as a Source Document*

# Regulator News

- **SAICA press releases & other publications (continued)**

- 3. Updated FAQs on application of the ISAs

- The previous update to these FAQs were done in February 2022
    - The following existing FAQs updated and published in Aug 2022:
      - FAQ 6: References to the use of electronic signatures in terms of the IRBA Code were included in the FAQ.
      - FAQ 10: Revised for ISA 315 (Revised 2019)
      - FAQ 11: Subsection 11.4 Consideration of controls over the preparation and maintenance of IPE was added to the FAQ.
      - FAQ 12: Limited editorial clarifications added to the illustrative example

- *Refer to Source Document*

- 4. FAQs for Business rescue practitioners and business rescue administration

- 18 Frequently asked question for Business rescue practitioners and business rescue administration

- *Refer to Source Document*

# Regulator News *(continued)*

- **IRBA press releases & other publications:**
  - None
- **SAIBA Newsletters:**
  1. CFO Talks (CFO Talks™ is devoted to sharing ideas and conversations between CFOs. It is a platform which facilitates insightful and powerful talks relevant to CFOs)
    - <https://cfotalks.com/>
  2. Accounting Weekly (weekly newsletter)
    - <https://accountingweekly.com/>
- **Companies Tribunal:**
  - 11 Decisions reached on cases heard (*4 Name disputes, 4 Exemptions, 1 AGM, 2 Directorship disputes, 0 Review, 0 Other*)
    - Refer to Source Document



# Regulator News *(continued)*

- **Information Regulator of SA:**

1. **POPIA: Enforcement Committee established**

- For the first time since its establishment in 2016, the Regulator will be able to enforce its powers and provide an effective remedy to the complainants whose right to privacy and the right of access to information have been infringed.

2. **POPIA and PAIA online portals go live**

- Manual applications will continue to be administered to accommodate special circumstances

3. **Guidelines on Completing the Section 22 Security Compromise Notification Form**

- Guidelines on how the notification of security compromises must be completed by responsible parties.

➤ Refer to the above 3 Source Documents

# Regulator News *(continued)*

- **OTO:**

1. Fairplay Issue 25

- Newsletter for Aug 2022 now available
- 9 pages
- *Refer to Source Document*

- **CGSO:**

1. CGSO Media Statement: Consumer Goods & Services Ombud Annual Report 2021/22

- 13,946 complaints closed
- cash refunds totalling R11.5 million paid out
- *Refer to Source Document*

# Regulator News *(continued)*

- **FSCA publications & press releases:**
  1. FSCA fines Praesidium operators millions
    - Directors and key persons fined nearly R30m and debarred from the industry for up to 20 years
  2. FSCA imposes administrative penalty of R50 000 on KEB Prosperity
    - Refer to Media Release for detail
  3. 2 Warnings issued against fraudulent FSPs
    - ❖ Harvest Financial Services impersonating Harvest Financial Solutions
    - ❖ Individuals impersonating Pro Global Forex (Pty) Ltd
- *Refer to Source Document for each of the above*

# Regulator News *(continued)*

- **SARS:**

1. Latest VAT Connect Newsletter

- [August 2022 issue of the VAT Connect newsletter](#)
- *Issued 3 Aug 2022*

2. Latest Tax Practitioner Newsletter

- [August 2022 issue of the Tax Practitioner Connect newsletter](#)
- *Issued 19 Aug 2022*
- The August 2022 issue of the Tax Practitioner Connect newsletter is now available. See the latest edition for news on the SARS Tax Practitioner Readiness Programme, SARS security system enhancements, Women's month and more

3. Latest Government Connect newsletter

- [The August 2022 issue of the Government Connect newsletter](#) is now available
- *Issued 17 Aug 2022*

# **GENERAL ANNOUNCEMENTS & NEWSY ARTICLES**



# Media articles

*Accountancy Today*

## 1. 6 tips for launching advisory services

[Click here to access the article](#)

- Client accounting services or advisory accounting can be highly beneficial for accountants — offering the opportunity to earn more and enjoy a better work-life balance.
- There are several ways to get started in offering CAS to clients, but this article has outlined 6 effective actions to help with this shift.
  1. Set your intentions
  2. Create a written business plan
  3. Decide on a pricing strategy
  4. Have a look at all your current clients
  5. Commit to providing advisory services for five prospective clients
  6. Figure out the tech stack that will work best for you

# Media articles *(continued)*

*BizCommunity*

## 2. Legal implications for WhatsApp group admins

<https://www.bizcommunity.com/Article/196/639/231124.html#more>

- WhatsApp group admins need to be mindful of the content allowed to be shared on their WhatsApp groups. For instance, not allowing threats and bullying in a group
- In the past month, it has been confirmed by WhatsApp that you will soon be able to leave a WhatsApp group without a notification that you have left. This is welcomed by most, as it takes away that awkward conversation of having to explain to others why you left a particular group.
- One update that is much awaited is the ability for WhatsApp group admins to delete messages from a group.
- The Cybercrimes Act 19 of 2020 creates offences for threats to people, categories of people and property through data messaging.
- From the onset of creating a group, it is suggested that a disclaimer, guidelines and the purpose of the group be added.
- Is this enough? Not at all. Even with a disclaimer, WhatsApp group admins may still be held liable for the content whether they have not published or forwarded messages themselves.
- In South Africa, a court will question the following when deciding liability for a WhatsApp group admin: Was the admin able to stop the illegal content from being published and didn't; and whether the admin could disassociate themselves from the content published

# QUESTIONS







**for your participation!**