

## BOARD NOTICES • RAADSKENNISGEWINGS

## BOARD NOTICE 34 OF 2018



## THE FEES PAYABLE TO THE IRBA WITH EFFECT FROM 1 APRIL 2018

1.	Registration as an auditor: 1.1 Individual registration, payable on application for registration 1.2 Proficiency interviews, payable on notification of interview (Application of the "Three-Year Rule") 1.3 Administration fee for cancellation or withdrawal from 1.1 and 1.2 above (Recovery of cost) <b>Note:</b> No firm registration fees are payable and the registration fee includes the first-year annual fee.	R9 450.00 R1 600.00 15% of the above fee
2.	The annual renewal of registration fees payable by any individual registered as an auditor shall become due and payable on 1 April of every calendar year. 2.1 Annual renewal of registration payable by any person as long as he/she remains registered as an auditor and has not reached the age of 65 years. 2.2 Annual renewal of registration payable by any person as long as he/she remains registered as an auditor and is over the age of 65 years. 2.3 Administration fee for reinstatements (not limited to reinstatements after lapsing).	R6 000.00 R3 000.00 R2 720.00
3.	Once-off fees payable in respect of registration of training contracts: 3.1 Training contract	R2 480.00
4.	Once-off fees payable in respect of registration of an Audit Development Programme contract: 4.1 Audit Development Programme (ADP) 4.2 Administration fee for cancellation or withdrawal from 4.1 above (Recovery of cost): <ul style="list-style-type: none"> <li>Registered candidate auditor resigns within six (6) months. The IRBA has not conducted an introductory visit and an inspection visit.</li> <li>Registered candidate auditor resigns within six (6) months. The IRBA has conducted an introductory visit, but not an inspection visit.</li> <li>Registered candidate auditor resigns within six (6) months. The IRBA has conducted an introductory visit and an inspection visit.</li> </ul>	R5 750.00 15% of the above fee 50% of the above fee 100% of the above fee

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