

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 759 OF 2025



BOARD NOTICE

**RETENTION OF VARIOUS FEES PRESCRIBED FOR THE
2019/2020 AND 2020/2021 FINANCIAL YEARS**

In Board Notice 716 of 2025, the Independent Regulatory Board for Auditors informed Registered Auditors ("RAs") of its intention to retain various fees prescribed for the 2019/2020 and 2020/2021 financial years which had been declared invalid and set aside by the Supreme Court of Appeal and remitted to the IRBA for the decisions to be taken afresh. The IRBA invited public comments, as ordered by the Court to do so, on the proposed fees.

After considering the comments received against the reasons provided in the above Board Notice, the IRBA Board has decided to retain the various fees. This decision was necessitated by the need to ensure the IRBA's continued financial and regulatory sustainability.

Therefore, in the respect of the following:

- 2.1. The decision published under Board Notice 24 of 2019 in Government Gazette No 42258 dated 1 March 2019, in terms of which the IRBA removed the concession to RAs over the age of 65 in the form of a 50% discount of their individual annual fees (the fee concession).

The Board resolved to retain the decision to remove the 50% concession to registered auditors over the age of 65.

- 2.2. The decision to prescribe fees in relation to the **registration, annual renewal of registration and the reinstatement of the registration of tax practitioners** who elected the IRBA as their recognised controlling body.

The Board resolved to retain the decision to prescribe fees in relation to the registration, annual renewal of registration and the reinstatement of the registration of tax practitioners who elected the IRBA as their recognised controlling body.

- 2.3. The decision **to increase the annual renewal fees for registration and administrative fees for reinstatement**, published under paragraph 2.1 and 2.3 of Board Notice 24 of 2019 and Board Notice 47 of 2020, by 35% and 50% respectively, which increases were above the consumer price inflation (CPI) when compared to the equivalent fees payable during the 2018/2019 financial year.

The Board resolved to retain the above CPI Increases.

- 2.4. The decision to prescribe assurance fees in respect of Category C assurance work and all administration fees in respect of assurance fees.

The Board resolved to retain the inclusion of Category C assurance work and to prescribe such fees as annual fees under section 8(1) of the Act.

FEES PAYABLE TO THE IRBA WITH EFFECT FROM 1 APRIL 2019 TO 31 MARCH 2020

1.	<p>Registration as an auditor:</p> <p>1.1 Individual registration, payable on application for registration</p> <p>1.2 Proficiency interviews, payable on notification of interview (Application of the "Three-Year Rule")</p> <p>1.3 IRBA selected as Tax Practitioner Controlling Body</p> <p>1.4 Administration fee for cancellation or withdrawal from 1.1, 1.2 and 1.3 above (Recovery of cost)</p> <p>Note: No firm registration fee is payable, and the registration fee includes the first-year annual fee.</p>	<p>R10 210.00</p> <p>R1 730.00</p> <p>R1 050.00</p> <p>15% of the above applicable fee</p>
2.	<p>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.</p> <p>2.1 Annual renewal of registration payable by any person as long as he/she remains registered as an auditor.</p> <p>2.2 Annual renewal of registration payable by any person who has selected the IRBA as his/her Tax Practitioner Controlling Body</p> <p>2.3 Administration fee for reinstatements (not limited to reinstatements after lapsing).</p> <p>2.4 Administration fee for reinstatement of tax practitioner recognition</p> <p>Note: Requests for reinstatement will be processed up until 31 January 2020. No applications for re-registration by RAs who fail to pay any of the above annual fees will be processed before 1 February 2020.</p>	<p>R8 100.00</p> <p>R2 100.00</p> <p>R4 050.00</p> <p>R1 050.00</p>
3.	<p>Once-off fees payable in respect of registration of training contracts:</p> <p>3.1 Training contract</p>	<p>R2 680.00</p>
4.	<p>Once-off fees payable in respect of registration of an Audit Development Programme contract:</p> <p>4.1 Audit Development Programme (ADP)</p> <p>4.2 Administration fee for cancellation or withdrawal from 4.1 above (Recovery of cost):</p> <ul style="list-style-type: none"> • Registered candidate auditor resigns within six (6) months. The IRBA has not conducted an introductory visit and an inspection visit. 	<p>R6 120.00</p> <p>15% of the above fee</p>

	<ul style="list-style-type: none"> Registered candidate auditor resigns within six (6) months. The IRBA has conducted an introductory visit, but not an inspection visit. Registered candidate auditor resigns within six (6) months. The IRBA has conducted an introductory visit and an inspection visit. 	<p>50% of the above fee</p> <p>100% of the above fee</p>
5.	<p>ADP monitoring cancellation fees payable:</p> <p>Total time as allocated for the inspection when scheduled, and as communicated to the registered auditor at the time, at a standard rate per hour per inspector scheduled.</p>	R1 080.00
6.	<p>Inspection cancellation fees payable:</p> <p>Total time as allocated for the inspection when scheduled, and as communicated to the registered auditor at the time, at a standard rate per hour per inspector scheduled.</p>	R2 200.00
7.	Hourly rate for actual time spent carrying out any other service rendered by the IRBA	R2 200.00
8.	<p>Accreditation fees for professional bodies</p> <p>Application fee</p> <p>Payable on application (non-refundable)</p> <p>Evaluation fee (up to a maximum of)</p> <p>Payable on progress</p> <p>Should the professional body withdraw its application for accreditation, the IRBA will charge for recovery of costs incurred</p> <p>Annual monitoring fee - Payable annually</p>	<p>R55 990.00</p> <p>R1 658 990.00</p> <p>R651 520.00</p>

ASSURANCE FEES PAYABLE TO THE IRBA WITH EFFECT FROM 1 APRIL 2019 TO 31 MARCH 2020

Registered auditors should take note that the Independent Regulatory Board for Auditors has prescribed – in accordance with the provisions of Section 8(1)(b), to the extent necessary, of the Auditing Profession Act 26 of 2005, as amended – the following assurance fees payable to the regulator from 1 April 2019 to 31 March 2020:

Total Assurance fee declared (R)	Percentage
> 702 250 000	0.331%
> 140 450 000	0.501%
> 126 405 000	0.511%
> 112 360 000	0.521%
> 98 315 000	0.531%
> 84 270 000	0.571%
> 70 225 000	0.591%
> 56 180 000	0.651%
> 42 135 000	0.751%
> 28 090 000	0.851%
> 21 067 500	1.046%
> 60 400	1.331%
≤ 60 400	0.000%

FEES PAYABLE TO THE IRBA WITH EFFECT FROM 1 APRIL 2020 TO 31 MARCH 2021

1.	<p>Registration as an auditor:</p> <p>1.5 Individual registration, payable on application for registration</p> <p>1.6 Proficiency interviews, payable on notification of interview (Application of the "Three-Year Rule")</p> <p>1.7 IRBA selected as Tax Practitioner Controlling Body</p> <p>1.8 Administration fee for cancellation or withdrawal from 1.1, 1.2 and 1.3 above (Recovery of cost)</p> <p>1.9 Firm registration, payable on application of registration</p>	<p>R11 030.00</p> <p>R2 160.00</p> <p>R3 400.00</p> <p>15% of the above applicable fee</p> <p>R5 510.00</p>
2.	<p>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.</p> <p>2.1 Annual renewal of registration payable by any person as long as he/she remains registered as an auditor.</p> <p>2.2 Annual renewal of registration payable by any person who has selected the IRBA as his/her Tax Practitioner Controlling Body</p> <p>2.3 Administration fee for reinstatements (not limited to reinstatements after lapsing).</p>	<p>R8 750.00</p> <p>R2 270.00</p> <p>R4 375.00</p>
3.	<p>Once-off fees payable in respect of registration of training contracts:</p> <p>3.1 Training contract</p>	<p>R2 890.00</p>
4.	<p>Once-off fees payable in respect of registration of an Audit Development Programme contract:</p> <p>4.1 Audit Development Programme (ADP)</p> <p>4.2 Administration fee for cancellation or withdrawal from 4.1 above (Recovery of cost):</p> <ul style="list-style-type: none"> • Registered candidate auditor resigns within six (6) months. The IRBA has not conducted an introductory visit and an inspection visit. • Registered candidate auditor resigns within six (6) months. The IRBA has conducted an introductory visit, but not an inspection visit. • Registered candidate auditor resigns within six (6) months. The IRBA has conducted an introductory visit and an inspection visit. 	<p>R6 520.00</p> <p>15% of the above fee</p> <p>50% of the above fee</p> <p>100% of the above fee</p>
5.	<p>ADP monitoring cancellation fees payable:</p>	<p>R1 160.00</p>

	Total time as allocated for the inspection when scheduled, and as communicated to the registered auditor at the time, at a standard rate per hour per inspector scheduled.	
6.	Inspection cancellation fees payable: Total time as allocated for the inspection when scheduled, and as communicated to the registered auditor at the time, at a standard rate per hour per inspector scheduled.	R2 370.00
7.	Hourly rate for actual time spent carrying out any other service rendered by the IRBA	R2 370.00
8.	Administrative fees 8.1 Late submission of Assurance Work Affidavit and supporting documents. 8.2 Under-declaring of Assurance Fees	R2 700.00 5% of additional fees due
9.	Accreditation fees for professional bodies Application fee Payable on application (non-refundable) Evaluation fee (up to a maximum of) Payable on progress Should the professional body withdraw its application for accreditation, the IRBA will charge for recovery of costs incurred Annual monitoring fee - Payable annually	R60 470.00 R1 791 710.00 R703 640.00

ASSURANCE FEES PAYABLE TO THE IRBA WITH EFFECT FROM 1 APRIL 2020 TO 31 MARCH 2021

Registered auditors should take note that the Independent Regulatory Board for Auditors has prescribed – in accordance with the provisions of Section 8(1)(b), to the extent necessary, of the Auditing Profession Act 26 of 2005, as amended – the following assurance fees payable to the regulator from 1 April 2020 to 31 March 2021:

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