

## BOARD NOTICES • RAADSKENNISGEWINGS

### BOARD NOTICE 13 OF 2021



#### THE FEES PAYABLE TO THE IRBA WITH EFFECT FROM 1 APRIL 2021

<b>1.</b>	<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 Firm registration, payable on application of registration</p> <p>1.5 Administration fee for cancellation or withdrawal from 1.1, 1.2, 1.3 and 1.4 above (Recovery of cost)</p>	<p>R11 580.00</p> <p>R2 270.00</p> <p>R3 570.00</p> <p>R5 780.00</p> <p>15% of the above applicable fee</p>
<b>2.</b>	<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 Administration fee for reinstatements annual renewal (not limited to reinstatements after lapsing).</p> <p>The annual renewal of registration fees payable for an individual who has elected the IRBA as their controlling body</p> <p>2.3 Annual renewal of registration payable by any person who has selected the IRBA as his/her Tax Practitioner Controlling Body</p> <p>2.4 Administration fee for reinstatements tax practitioner controlling body (not limited to reinstatements after lapsing).</p>	<p>R9 190.00</p> <p>R4 595.00</p> <p>R2 380.00</p> <p>R1 190.00</p>
<b>3.</b>	<p>Once-off fees payable in respect of registration of training contracts:</p> <p>3.1 Training contract</p>	<p>R3 030.00</p>
<b>4.</b>	<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"> <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>	<p>R6 840.00</p> <p>15% of the above fee</p> <p>50% of the above fee</p> <p>100% of the above fee</p>

5.	ADP monitoring 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.	R1 210.00
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 480.00
7.	Hourly rate for actual time spent carrying out any other service rendered by the IRBA	R2 480.00
8.	Administrative fees 8.1 Late submission of Assurance Work Affidavit and supporting documents. 8.2 Under-declaring of Assurance Fees	R2 830.00 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	R63 490.00  R1 881 290.00  R738 820.00