

## BOARD NOTICE 222 OF 2022

## THE FEES PAYABLE TO THE IRBA WITH EFFECT FROM 1 APRIL 2022

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 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>R12 500.00</p> <p>R2 450.00</p> <p>R3 850.00</p> <p>R6 240.00</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 annual renewal (not limited to reinstatements after lapsing).</p> <p>2.4 Administration fee for reinstatements tax practitioner controlling body (not limited to reinstatements after lapsing).</p>	<p>R9 920.00</p> <p>R2 570.00</p> <p>R4 960.00</p> <p>R1 280.00</p>
3.	<p>Once-off fees payable in respect of registration of training contracts:</p> <p>3.1 Training contract</p>	<p>R3 270.00</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"> <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>R7 280.00</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>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>	<p>R1 300.00</p>

6.	<p>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.</p>	R2 670.00
7.	Hourly rate for actual time spent carrying out any other service rendered by the IRBA	R2 670.00
8.	<p>Administrative fees</p> <p>8.1 Late submission of Assurance Work Declaration and supporting documents.</p> <p>8.2 Under-declaring of Assurance Fees</p>	<p>R3 050.00</p> <p>5% of additional fees due</p>
9.	<p>Accreditation fees for professional bodies</p> <p>Application fee Payable on application (non-refundable)</p> <p>Evaluation fee (up to a maximum of) 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>R68 560.00</p> <p>R2 031 790.00</p> <p>R797 920.00</p>