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**BOARD NOTICES • RAADSKENNISGEWINGS**


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**BOARD NOTICE 82 OF 2019**


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**INDEPENDENT REGULATORY BOARD FOR AUDITORS**


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**Assurance Fees Payable to the IRBA with Effect from 1 April 2019**

Registered auditors are hereby notified of an adjustment to the assurance fees payable to the IRBA. This notice is being given in accordance with the provisions of Section 8(2)(b) of the Auditing Profession Act, No. 26 of 2005, which reads as follows:

*“(2) The Regulatory Board may prescribe-*

*(b) fees payable for an inspection or review undertaken by the Regulatory Board in terms of section 47”.*

**Accordingly, fees payable from 1 April 2019 to 31 March 2020 are prescribed herewith on the basis detailed below.**

- For all firms categorised as assurance, assurance fees are billed twice a year based on a percentage of the total audit and other assurance work invoiced by the firm and declared every calendar year by the firm for each registered auditor.
- The percentages approved by the Regulatory Board and applicable for 2019/2020 are as follows:

<b>Assurance fee declared (R)</b>	<b>Percentage</b>
> 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%

The average rate for this year is 0.55% (2018: 0.55%).