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**BOARD NOTICES • RAADSKENNISGEWINGS**


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**BOARD NOTICE 300 OF 2022****INDEPENDENT REGULATORY BOARD FOR AUDITORS**


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**FEES ON ASSURANCE ENGAGEMENTS PAYABLE TO THE IRBA WITH EFFECT FROM  
10 JUNE 2022**

(Replacement of Board Notice 291 of 2022, Gazette No. 46522 published on 10 June 2022)

Dear Registered Auditor

Kindly take Notice that the IRBA hereby prescribes, in accordance with the provisions of Section 8(2)(b), to the extent necessary, read together with subsection (c) of the Auditing Profession Act, No. 26 of 2005, the following Assurance Fees payable to the IRBA from 10 June 2022 to 31 May 2023.

Fee percentages and categories applicable for 2022/2023	
High-risk assurance fee (R) declared	Percentage of fee payable
> 702 250 000	0.374%
> 140 450 000	0.566%
> 126 405 000	0.577%
> 112 360 000	0.589%
> 98 315 000	0.600%
> 84 270 000	0.645%
> 70 225 000	0.668%
> 56 180 000	0.736%
> 42 135 000	0.849%
> 28 090 000	0.962%
> 60 400	1.091%
<= 60 400	0.000%

Further take Notice that all firms will be 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

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