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## Contents

| *No.* | | *Gazette No.* | *Page No.* |
|---|---|---|---|
| | BOARD NOTICES • RAADSKENNISGEWINGS | | |
| 851 | Independent Regulatory Board for Auditors' (IRBA): Fees Proposals for 2026/2027 ..... | 53643 | 3 |

BOARD NOTICES • RAADSKENNISGEWINGS

**BOARD NOTICE 851 OF 2025**

INTEGRITY I PUBLIC INTEREST I AUDIT QUALITY

# BOARD NOTICE

**NOTICE OF INVITATION TO COMMENT – INDEPENDENT REGULATORY BOARD FOR AUDITORS' (IRBA) FEES PROPOSALS FOR 2026/2027**

**1. Notice of Invitation to Comment**

The IRBA publishes the following documentation for public consultation:

a) A schedule of proposed fees to registered auditors, to fund its operations for the 2026/2027 financial year (**Annexure A)**; and

b) A schedule of proposed assurance fees to firms registered with the IRBA, to fund its operations for the 2026/2027 financial year (**Annexure B).**

**2. Submission Requirements**

a) Comments on the proposed fees must be submitted to board@irba.co.za for the attention of Mr Marius Fourie on or before 17h00 on 8 December 2025.

b) Any enquiries regarding this communication can be directed to the aforementioned email address.

**ANNEXURE A**

## 1. PROPOSED FEES FOR REGISTERED AUDITORS

The proposed fees are as set out below and have been rounded to the lowest R5, so as not to exceed 6%.

| | | 1 April 2026 | 1 April 2025 | % Increase (Rounded up) |
|---|---|---|---|---|
| **1.** | **Registration Fees** | | | |
| 1.1. | Registration of an individual. | R15 920 | R15 165 | 5% |
| 1.2. | Proficiency interviews, payable on notification for an interview.<br>(Application of the "Three-Year Rule") | R3 100 | R2 955 | 5% |
| 1.3. | Registration of firms. | R7 930 | R7 555 | 5% |
| 1.4. | Administration fee for cancellation or withdrawal from 1.1, 1.2 and 1.3 above (recovery of costs). | 15% of the above applicable fees | 15% of the above applicable fees | |
| **2.** | **Annual Renewal Fees** | | | |
| 2.1. | Annual renewal of registration payable by any person as long as he/she remains registered as an auditor and has not reached the age of 65 years. | R12 630 | R12 030 | 5% |
| 2.2. | Annual renewal of registration payable by any person as long as he/she remains registered as an auditor and is over the age of 65 years | R9 470 | R9 020 | 5% |
| 2.3. | Administration fee for reinstatements (not limited to reinstatements after lapsing). | R6 315 | R6 015 | 5% |
| **3.** | **Training Contracts** | | | |
| 3.1. | Registration of all training contracts, irrespective of the term. | R3 925 | R3 740 | 5% |
| **4.** | **Audit Development Programme (ADP)** | | | |
| 4.1. | Registration of an ADP contract. | R0 | R0 | 0% |
| **5.** | **ADP Monitoring Visits** | | | |
| 5.1. | No fees charged for the ADP monitoring visit. | | | |
| 5.2. | Cancellation fees payable:<br>Total time as allocated for the ADP monitoring visit when scheduled, and as communicated to the registered auditor at the time, at a standard rate per hour per inspector scheduled. | R1 640 | R1 565 | 5% |



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| | | 1 April 2026 | 1 April 2025 | % Increase (Rounded up) |
|---|---|---|---|---|
| **6.** | **Inspection Fees** | | | |
| | Cancellation fees payable:<br>Total time as allocated for the inspection when scheduled, and as communicated to the registered auditor at the time, at the ad-hoc hourly rate per hour per inspector scheduled. | R3 390 | R3 230 | 5% |
| **7.** | **Ad-hoc Hourly Rate** | | | |
| | Hourly rate for actual time spent carrying out other services rendered by the IRBA. | R3 390 | R3 230 | 5% |
| **8.** | **Accreditation Fees for Professional Bodies** | | | |
| 8.1 | Application fee:<br>Payable on application (non-refundable). | R87 330 | R83 180 | 5% |
| 8.2 | Evaluation fee (up to a maximum of):<br>• Payable on progress.<br>• Should the professional body withdraw its application for accreditation, the IRBA will charge for the recovery of costs incurred. | R2 588 800 | R2 465 530 | 5% |
| 8.3 | Annual monitoring fee:<br>Payable annually. | R1 016 665 | R968 255 | 5% |



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**ANNEXURE B**

## 2. PROPOSED FEES ON ASSURANCE ENGAGEMENTS PAYABLE TO THE IRBA

| Fee Percentages and Applicable Categories | | | |
|---|---|---|---|
| **Total Assurance Fee (both High-Risk and Low-Risk) (R) Declared** | **Percentage of Fee Payable: 2026/2027** | **Percentage of Fee Payable: 2025/2026** | **% Increase (Rounded up)** |
| > 702 250 000 | 0.393% | 0.393% | 0% |
| > 140 450 000 | 0.594% | 0.594% | 0% |
| > 126 405 000 | 0.606% | 0.606% | 0% |
| > 112 360 000 | 0.618% | 0.618% | 0% |
| > 98 315 000 | 0.630% | 0.630% | 0% |
| > 84 270 000 | 0.677% | 0.677% | 0% |
| > 70 225 000 | 0.701% | 0.701% | 0% |
| > 56 180 000 | 0.773% | 0.773% | 0% |
| > 42 135 000 | 0.891% | 0.891% | 0% |
| > 28 090 000 | 1.010% | 1.010% | 0% |
| > 60 400 | 1.146% | 1.146% | 0% |
| <= 60 400 | 0.000% | 0.000% | 0% |

All firms will be billed twice a year, as follows:

- 1st invoice in the first week of June, payable by 31 July; and
- 2nd invoice in the first week of December, payable by 31 January of the following year.

These fees are based on a percentage of the high-risk audit and other assurance work invoiced and declared every calendar year by the firm for each registered auditor.



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