

FIRST SCHEDULE

Rules 4, 5, 7(1), 8(1) and 16

FEES

<i>First column</i>	<i>Second column</i>
1. For an application for registration as a public accountant	\$750
2. For a replacement certificate of registration	\$50
3. For an application for the renewal of a certificate of registration	\$450
4. In addition to the fee specified in item 3, the fee for the renewal of a certificate of registration payable by a public accountant in respect of each accounting entity in which he is practising as at 1st January of the year in respect of which the certificate of registration is renewed —	
(a) where the accounting entity has not audited any listed corporation from 1st January to 31st December of the year immediately preceding the year in respect of which the certificate of registration is renewed; and	\$100
(b) where the accounting entity has audited the following number of listed corporations from 1st January to 31st December of the year immediately preceding the year in respect of which the certificate of registration is renewed:	
(i) 1 to 5	\$200
(ii) 6 to 20	\$400
(iii) 21 to 50	\$600
(iv) more than 50	\$800
5. For reinstatement as a public accountant	\$50
6. For the conduct of a practice monitoring programme	\$100 per hour
7. For making any change to the particulars of a public accountant as recorded in the Register of Public Accountants	\$10
8. For an application for exemption from any of the prescribed requirements under section 10 (1) (b) of the Act for registration as a public accountant	\$100
8A. For lodging an application to maintain an alternate address under section 12C of the Act	\$40
9. For an application for an extension of time to renew a certificate of registration under section 13(1) of the Act	\$30
10. For an application for waiver from any of the prescribed requirements relating to continuing professional education under section 13 (3) (a) of the Act	\$50
11.	\$100

For an appeal to the Minister against the refusal of the Oversight Committee to register an applicant as a public accountant

12. For an appeal to the Minister against the decision of the Oversight Committee as to whether a person is engaged in the public practice of accountancy

\$100.

*[S 840/2015 wef 03/01/2016]
[S 615/2007 wef 15/11/2007]*