

## MIPA Fees Rules 2005

These rules may be cited as the Mauritius Institute of Professional Accountants (Fees) Rules 2005.

1. In these rules –

“Act” means the Financial Reporting Act 2004;

“professional accountants” means professional accountants registered under section 51 of the Act;

“public accountants” means public accountants registered under section 52 of the Act;

“member firms” means member firms registered under section 54 of the Act.

2. The fees applicable as from 1<sup>st</sup> July 2005 shall be as follows -

2.1. for professional accountants -

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|--|----------|
| (a) Fee on application for the issue of certificate of registration (non-refundable) | Rs 1,000 |
| (b) Annual membership fee  | Rs 1,000 |

2.2 for public accountants -

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|---|----------|
| (a) Fee on application for the issue of practising certificate (non-refundable) | Rs 1,000 |
| (b) Annual practising certificate fee   | Rs 1,000 |

2.3. for member firms

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|---|-----------------------------|
| (a) Fee on application for the issue of certificate of registration (non-refundable) where a member firm consists of: |                             |
| (i) up to four members working in the firm  | Rs1,000 per member          |
| (ii) additional members working in the firm   | Rs500 per additional member |
| (b) Annual membership fee where a member firm consists of   |                             |
| (i) up to four members working in the firm  | Rs1,000 per member          |
| (ii) additional members working in the firm   | Rs500 per additional member |

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| 2.4. Fee for issue of a duplicate certificate of registration or practising certificate | 2,000 |
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