

# 2026-27 FEE SCHEDULE

| TYPE OF FEE <sup>1</sup>  | AMOUNT     |
|---|------------|
| <b>MEMBER</b>   |            |
| Initial Registration Primary Application Fee  | \$650.00   |
| Primary Registration and Renewal Fee  | \$900.00   |
| Affiliate Registration and Renewal Fee  | \$185.00   |
| Initial Licence Application Fee   | \$250.00   |
| Upgrade Licence Application Fee   | \$250.00   |
| Re-instatement/Re-registration Fee:   |            |
| 0-12 months since cancellation  | \$900.00   |
| 13-36 months since cancellation   | \$1,500.00 |
| 37-96 months since cancellation   | \$3,000.00 |
| Member Exemption Fees:  |            |
| Non-Practice  | \$0.00     |
| Special Circumstance – income below \$15,000  | \$0.00     |
| Special Circumstance – income between \$15,000 - \$40,000   | \$450.00   |
| Certificate Fee   | \$50.00    |
| <b>FIRM</b>   |            |
| Initial Primary and Affiliate Registration Application Fee  | \$150.00   |
| Primary Firm Registration and Renewal Fees are based on these Roster Categories:  |            |
| Licensed CPA  | \$275.00   |
| Non-licensed CPA (Practice Leader, Employee or Contractor) <sup>2</sup>   | \$185.00   |
| CPA Candidate   | \$150.00   |
| Affiliate Firm Registration and Renewal Fees  | \$300.00   |
| Re-instatement/Re-registration Fee  | \$650.00   |
| <b>PROFESSIONAL CORPORATION</b>   |            |
| Initial Registration Application Fee  | \$150.00   |
| Renewal Fee   | \$75.00    |
| <b>PRACTICE INSPECTION</b>  |            |
| Remote or Onsite Hourly Rate  | \$215.00   |
| Desk Inspection for Compilation Licensed Firms is at a Flat Fee Rate  | \$650.00   |
| <b>LATE FEES OR FEES FOR NON-COMPLIANCE</b>   |            |
| Late notification of changes to register  | \$50.00    |
| Non-compliance with regulatory processes  | \$1,000.00 |
| Declaration of breach under Rule 304.3  | \$1,000.00 |
| Practicing professional accounting without a licence <sup>3</sup>   | \$1,000.00 |
| Practicing Other Regulated services prior to being registered as a firm or without approved firm exemption <sup>4</sup> | \$1,000.00 |

<sup>1</sup> No fee will be pro-rated. GST is in addition to all fees.

<sup>2</sup> A contractor that has their own firm is not required to appear on the roster of another firm. However, a contractor that provides services through another firm shall appear on the roster of the other firm.

<sup>3</sup> Fee will be assessed per engagement to a maximum of three engagements.

<sup>4</sup> Fee will be assessed per year of service delivered to more than three clients to a maximum of three years.