

ACCOUNTING AND FINANCIAL REPORTING COUNCIL

2022/ 2023 FEE SCHEDULE

The registration application fees are summarized as follows:

	For applications submitted:			
	<u>Before 1 October 2023</u>		<u>On or after 1 October 2023</u>	
	Registration fee HKD	Annual renewal fee HKD	Registration fee HKD	Annual renewal fee HKD
Registration of a PIE auditor (for local auditors)	250	200	250	200
Recognition of a PIE auditor (for overseas auditors)	250	200	250	200
Issue of a practising certificate	-	-	3,500	5,050
Registration of a CPA firm	-	-	3,500	5,050 per partner
Registration of a corporate practice	-	-	5,250	5,050 per director

NOTES

1. The Accounting and Financial Reporting Council ("AFRC") reserves the right to update this Fee Schedule without prior notice. Please check the AFRC website from time to time for the latest version.
2. Payment methods:
 - Crossed cheque/ bank draft in Hong Kong dollars payable to "Accounting and Financial Reporting Council", should be posted to:

Department of Policy, Registration and Oversight
Accounting and Financial Reporting Council
24th Floor, Hopewell Centre
183 Queen's Road East
Hong Kong

 - *Post-dated cheque is not acceptable.*
 - *Applicant's name and registration number (if any) should be indicated on the back of the cheque/bank draft*
 - Bank transfer to the following bank account.

SWIFT Bank Identifier Code (SWIFT BIC): BKCHHKHXXX
Bank Name: BANK OF CHINA (HONG KONG) LIMITED, HONG KONG
Address: BANK OF CHINA TOWER, 1 GARDEN ROAD, CENTRAL, HONG KONG
Beneficiary's Account Number: 012-806-10209137
Beneficiary's Name: ACCOUNTING AND FINANCIAL REPORTING COUNCIL

 - *Applicant should bear any bank charge arising from payment outside Hong Kong and this charge should be added to the total payment.*
 - *A copy of the remittance advice of the bank transfer should be attached to the application form.*
3. The application fees are non-refundable regardless of whether the application is granted or not.