

THE MALAYSIAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
(INSTITUT AKAUNTAN AWAM BERTAULIAH MALAYSIA) (3246-U)

SCALE OF FEES AND SUBSCRIPTIONS

The following scale of fees and annual subscriptions are applicable for the year 2017:

SCALE OF FEES AND ANNUAL SUBSCRIPTION PAYABLE BY PROVISIONAL MEMBERS	
Admission Fee	RM318.00
Annual Subscription (Note 1)	RM439.90
Fee for Advancement to CPA Status	RM318.00

SCALE OF FEES AND ANNUAL SUBSCRIPTION PAYABLE BY MEMBERS		
Admission Fee	RM636.00	
Annual Subscription (Note 1) Membership of 5 years and below Membership above 5 years	Local	Overseas (Note 2)
	RM577.70	RM327.00 (USD 79)
	RM726.10	RM411.00 (USD 100)
Retired Members Annual Subscription 50% - full membership service 10% - without full membership service One-off payment (Life Membership)	Local	Overseas
	RM363.05	RM206.00 (USD 50)
	RM69.00	RM69.00 (USD 17)
	RM828.00	RM828.00 (USD 201)
Practising Certificate Fee	Local	Overseas
	RM583.00	RM330.00 (USD 80)

SCALE OF FEES AND ANNUAL SUBSCRIPTION PAYABLE BY ASSOCIATE CPA MEMBERS	
Admission Fee - Associate Member of CPA - Others	RM318.00
	RM371.00
	RM487.60
Annual Subscription (Note 1)	RM487.60

- NOTE:**
- 1 If admitted after the last day of June, only one-half of the annual fee or subscription is payable for the year of admission.
 - 2 Definition of "OVERSEAS": Place of work and principal place of residence are outside Malaysia.
 - 3 The above fees are effective from January 1, 2017 and inclusive of 6% GST. Annual subscription by overseas members and retired members (10% & life membership) are zero-rated and out-of-scope for GST respectively.