

# Fees



## Scale of Fees 2019-2020

<p><b>Student Registration Fee</b> (includes first year's annual subscription of £75)</p>	£135
<p><b>Hong Kong Student Registration Fee</b> (includes first year's annual subscription of £75 and £20 branch fee)</p>	£155
<p><b>Exemption and Exam Fees</b> Modules A &amp; B (Papers 1 &amp; 6 per paper) £80 Modules C &amp; D (Papers 7 &amp; 12 per paper) £90 Modules E &amp; F (Papers 13 &amp; 16 per paper) £100 Late entry payment (Late entries only accepted between 1 April and 9 April for the May exam session and 1 October and 8 October for the November exam session. the late entry fee is based on the date the entry is received at Head Office. The fee is payable IN ADDITION to the exam fees. Appeal Fee (re-marking) £60</p>	
<p><b>For RPQ Students following Statutory Auditor Training Programme only</b> Multi-disciplinary Case Study</p>	£280
<p><b>Application Fees</b> Fellow Member Application fee (includes first year's annual subscription of £235) £410 Associate Member Application fee (includes first year's annual subscription of £220) £395 Academic membership application fee £70</p>	
<p><b>Membership Upgrade Fees</b> Fellow Transfer Fee NIL Graduate to Associate application fee £395 Graduate to Associate application fee (Malaysia) £280</p>	
<p><b>Practising Certificate</b> Practising Certificate fee UK £310 Practising Certificate fee ROW £150 Practising Certificate fee Republic of Ireland £150</p>	
<p><b>Subscription Fees</b> Fellow Annual Subscription £235 Associate Annual Subscription £220 Retired Annual Subscription £70 Academic Application/Annual Subscription £70 Graduate Annual Subscription £120 Graduate Annual Subscription (over 3 years) £220 Student Annual Subscription £75 Hong Kong students also pay a branch fee £20</p>	
<p><b>Re-instatement Fees</b> Student Re-instatement Fee £130 Graduate Re-instatement Fee £170</p>	

<b>Other Fees</b>	
Replacement certificates (Foundation level, etc.)	£60
Replacement certificate and courier	£80
Courier fee	£45
Crest certificates	£35
Study manuals (per papers)	£30
E-books (per paper)	£20
<b>Diploma Fees</b>	
Diploma	£175
Certificate IFRS.SMEs	£150
Advanced IFRS	£202
Re-sit fee	£120
Diploma Student/Membership fee	£75
<b>Achieve</b>	
(includes eBooks; exams not included)	
1 paper	£190
2 papers	£300
3 papers	£450
4 papers	£600
Webinar including access to recording	£30
Webinar bundle (4 webinars)	£100
Webinar recordings	£20