



25 August 2025

## PUBLIC NOTICE

### CALL FOR PUBLIC COMMENTS

25 August 2025 – 31 October 2025

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#### INVITATION TO THE PUBLIC TO COMMENT: SMALL BUSINESS PRACTITIONERS PRICE LIST

Notice is hereby given in accordance with the rules governing the operations of the Small Business Practitioners of South Africa NPO, that SBPSA intends to enrol the attached price list with its assumption for the year 2025 / 2026 with effect from 01 December 2025:

#### SMALL BUSINESS PRACTITIONERS OF SOUTH AFRICA 2025 / 2026 PRICING GUIDE

##### PURPOSE OF THE SMALL BUSINESS PRICING GUIDE

The purpose of this pricing schedule is to provide clarity on how the accounting professionals are expected to charge. It also helps the clients to understand earlier on what the costs will be, given the circumstances at hand. It unifies the small business cost of doing business, thereby allowing clients to budget beforehand. Now, clients should know who to contact and for what reason. As such, SBPSA endeavours to initiate, establish, consider, and maintain a price list's with primary purpose to provide clear, transparent information about the costs of a business's products or services to customers and internal stakeholders, serving as a crucial sales tool for potential buyers and a resource for managing data for various departments, suppliers, and agents within the company. It fosters trust, enhances customer satisfaction by reducing confusion and speeding up decision-making, and helps in developing and implementing tailored pricing strategies.

The members of the public are required to submit their views, suggestions, assumptions, prices, logical thinking, and comments to:

The CEO: Small Business Practitioners of South Africa [[info@sbpsa.co.za](mailto:info@sbpsa.co.za)]

##### Method:

- Department of Trade and Industry [**For comments**],
- Small Enterprise Development and Finance Agency [**For comments**],
- Department of Cooperative Governance and Traditional Affairs [**For comments**],
- Members of the public [**For Comments**],

**Members:** Ms. Faith Mtyida-Ngadi (**Chairperson**); Mr. Sabata Ludidi AGA (**SA**) (**Deputy Chairperson**), Dr. Masibulele Phesa CA (**SA**), **RA (Treasurer)**; Dr. Noncedo Khewu (**Secretary**), Mr. Chumani Ngele CA(**SA**), **RA, CD (IoDSA)** (**Deputy Secretary**).

**Website:** [www.sbpsa.org](http://www.sbpsa.org) **WhatsApp:** 078 158 6534 **Fax:** 086 482 3276 **Email:** [info@sbpsa.org](mailto:info@sbpsa.org)



- The South Africa Qualifications Authority [**For dissemination to all registered South African Professional Bodies**], and
- Chambers of Commerce [**For dissemination to their members, and other sister chambers across the Republic**].

**Enquiries:**

Should be addressed to: [rvuzane@sbpsa.org](mailto:rvuzane@sbpsa.org)

**Chief Executive Office**

**Small Business Practitioners of South Africa**

**25 August 2025**



Small Business Practitioners  
of South Africa

Knowledge Integrity Professionalism Prosperity

# SMALL BUSINESS PRACTITIONERS OF SOUTH AFRICA

## 2025 / 2026

# PRICING GUIDE

Version: 0  
2025/2026



### Key Small Business Costing Assumptions

1	The purpose of this pricing schedule is to provide clarity on how the accounting professionals are expected to charge. It also helps the clients to understand earlier on what the costs will be, given the circumstances at hand. It unifies the small business cost of doing business thereby allowing clients to budget before hand. Now, clients should know who to contact and for what reason. As such, SBPSA endeavours to initiate, establish, consider, and maintain a price list's with primary purpose to provide clear, transparent information about the costs of a business's products or services to customers and internal stakeholders, serving as a crucial sales tool for potential buyers and a resource for managing data for various departments, suppliers, and agents within the company. It fosters trust, enhances customer satisfaction by reducing confusion and speeding up decision-making, and helps in developing and implementing tailored pricing strategies.
2	Where the item to be charged is not specified in Schedule A, the accountant or the client will be necessitated to use Schedule B.
3	In the event Schedule B is used, time taken needs to be recorded with the commencement and end time clearly visible.
4	Schedule B requires a lot of ethical considerations, and it is considered unethical for a professional to charge or claim time that has not been
5	incurred
6	Chartered Accountants prepare and sign the financial statements. This is because of their in-depth International Financial Reporting Standards knowledge which is the requirement for preparing financial statements in South Africa.
7	A Chartered Accountant who also performs bookkeeping work for the clients must also register as FRC or otherwise cannot charge using Schedule F.
8	Schedule G talks about the actual audit and does not include items that are verifiable in Schedule A.
9	Schedule G talks about the actual audit and does not include items that are verifiable in Schedule A.
10	Professionals are allowed to provide a discount, however, such a discount cannot exceed 15% of the total value of the work that must be rendered. This is to ensure that the integrity and quality of the service to be provided to the client.
11	The costs here do not include VAT. VAT must be included by the professional registered for VAT.
12	With the SBPSA guidelines (SWP), only a Chartered Accountant is allowed to prepare and sign the financial statements.
13	SBPSA does not allow an individual without taxation 4 to do or consider helping a client with tax matters. It is a requirement that you have taxation 4 in your transcript. As such, that person, if consulted, must be registered as an FRC.

14	The pricing guide for each year is issued on the 15th of December each year.
15	The clients cannot consult on credit; and it is an offense for an accountant to consult on credit.
16	It is the responsibility of each accountant to provide the client with the updated price before any engagement is carried out, so that the client can establish their financial position first.
17	When the client is already in trouble, that is, the work has not been attended to, each cost to be incurred must be adjusted up by 11% to recognise this fact. However, this excludes consultation.
18	A script or file must be opened only when the client has confirmed their stay. For general consultation, the accountant must write each consultation on a general script.
19	This guide will now change the accounting from being a price giver to a price taker situation. This may open up a lot of debate on VAT-related issues. Research and development is encouraged in this regard.
20	It is not permitted to close a client return with R0.00 when the accountant is aware that the entity has been trading. Closing with R0.00 serves as a shortcut to the necessary actions or is intended to save client costs. This is unethical. In the event it is ethical, and is sound for an accountant to close a return with R0.00. An affidavit supporting that fact must be done and filed.
21	Each Oath undertaken is for a specific registration. Where a professional has more than one registration type, it is expected that there will be more than one Oath to be filed.
22	Opening a file is not a confirmation of revenue, but an income received in advance. Clients and professionals need to understand this before any engagement is done.
23	Professionals and clients are required to renew their membership annually. Upon renewal, a payment of prescribed fees and an Oath for the new year must be furnished one month after the end of the financial year. Where a renewal is made later than this, there will be no penalty charged, but it will mean that the professional or the client is unable to trade. This, as a result, should require other stakeholders to ask for the certificate in advance to trade or verify if the member is in good standing before trade can commence. It is an offense to embark with a client or a professional not in good standing.
24	That the client will honour the accountant's fees as they fall due. As such, no accounting professional is permitted to assist or endeavor to assist a client that owes another professional. It is now of paramount importance for accounting professionals to exercise brotherhood and care in performing their professional work. Professional work should help all the stakeholders move forward. The directors, together with details of the owning company, will be listed on the SBPSA until they have settled what is due to them. This is, however, not automatic; the creditor has a duty to inform the debtor that he intends to take this step. Such has to be made via email. The debtor has 14 days to respond, after which the debtor can be listed. Reasonable steps must be taken to ensure that the client has been made aware of the intention to be listed as a financial offender. This is not a retrospective application. Clients do not list their own clients, but that is done with the intervention of a Chartered Accountant who needs to ascertain that all preliminary steps have been undertaken. The cost of listing will be recouped from the client.

25	SBPSA is available to adjudicate pricing disputes. However, the aggrieved party must have raised the issues with the counterparty before adjudication is done. The party that is lodging the request for adjudication will pay an application fee. Such application will be accompanied by the proof of payment. It is possible that such costs are party-to-party recoverable. The decision of the SBPSA Adjudication is final.
26	It is an offense for an accounting professional to undertake any scope that he or she is not competent to undertake, and may be fined.
27	When looking at Schedule D and E, it is not expected that the Financial Statements will be prepared on the monthly basis but twice a year, on the interim and on the final. However, bookkeeping costs for each month will have to be tested against the monthly revenue figure.
28	The cost of an independent review are normally less than the costs of performing an audit. Such a review should be charged at 45% of the external audit costs.
29	The costs of a agreed upon procedures are normally less than the costs of independent reviews. Such a cost be charged at 45% of the external independent review.
30	The fees and their rules only bind the members of the association.

**APPROVED PRICE LIST**

**Overall reasoning**

Items	Description	Amount	QTY	Amount	Frequency Yearly / Bi-annually, Quarterly, monthly or daily	Comment
		R		R		
		A	B	C = A*B		
1	Consultation fee with a Chartered Accountant (Less than 5 years of experience)	R850.00	1	R850.00	When there is a need	This is a cost allocated on the time the Partner takes to hear, understand, ask relevant questions based on the first visit by the client. Taking time from a business professional is not a free of charge service. This cost is a one hour cost. It is important that the starting and the completion time be recorded even though there is change/refund when the time taken is lesser than an hour.
2	Consultation fee with a Chartered Accountant (More than 5 years of experience)	R1,500.00	1	R1,500.00	When there is a need	This is a cost allocated on the time the Partner takes to hear, understand, ask relevant questions based on the first visit by the client. Taking time from a business professional is not a free of charge service. This cost is a one hour cost. It is important that the starting and the completion time be recorded even though there is change/refund when the time taken is lesser than an hour.
3	Consultation fee with a Financial Records Clerk (Non-Chartered Accountant) (More than 5 years of experience)	R350.00	1	R350.00	When there is a need	This is a cost allocated on the time the Partner takes to hear, understand, ask relevant questions based on the first visit by the client. Taking time from a business professional is not a free of charge service. This cost is a one hour cost. It is important that the starting and the completion time be recorded even though there is change/refund when the time taken is lesser than an hour.
4	Consultation fee with a Financial Records Clerk (Non-Chartered Accountant) (More than 5 years of experience)	R600.00	1	R600.00	When there is a need	This is a cost allocated on the time the Partner takes to hear, understand, ask relevant questions based on the first visit by the client. Taking time from a business professional is not a free of charge service. This cost is a one hour cost. It is important that the starting and the completion time be recorded even though there is change/refund when the time taken is lesser than an hour.
5	Consultation fee with a Financial Records Clerck (Chartered Accountant) (Less than 5 years of experience)	R1,200.00	1	R1,200.00	When there is a need	This is a cost allocated on the time the Partner takes to hear, understand, ask relevant questions based on the first visit by the client. Taking time from a business professional is not a free of charge service. This cost is a one hour cost. It is important that the starting and the completion time be recorded even though there is change/refund when the time taken is lesser than an hour.

6	Consultation fee with a Financial Records Clerk (Chartered Accountant) (More than 5 years of experience)	R2,400.00	1	R2,400.00	When there is a need	This is a cost allocated on the time the Partner takes to hear, understand, ask relevant questions based on the first visit by the client. Taking time from a business professional is not a free of charge service. This cost is a one hour cost. It is important that the starting and the completion time be recorded even though there is change/refund when the time taken is lesser than an hour.
7	Consultation with an external auditor	R1,950.00	1	R1,950.00		Care should be given here since the consultation does not involve bookkeeping and accounting; the cost is purely for auditing purposes. It should be noted that consultations can be conducted over the phone, via SMS, email, or telephone. The cost must be charged as such. That is, the cost will be for telephone use, SMS, email, or other communication services. The effect will then reduce the need for physical meetings. It is likely that the SBP will not see this cost since the audit controller is usually the client's accountant. This is why the accounting professionals are required to exercise utmost ethical abilities.
8	Opening of the file.	R843.00	1	R843.00	When there is a need	This is a file the accountant will by to house all the client information. It is this same file the client will be given in the event it is required somewhere. It includes labour, the acquisition itself, transport, dividers, and a mark-up.
9	Opening of the script	R180.00	1	R180.00	When there is a need	This is a pad in which the accounting firm writes all the activities taking place. It records the events and time taken including the cost of each event performed. Aim is to show and illustrate to the client the amount of work done at each particular moment.
10	Allocation and assembling of the team	R1,100.00	1	R1,100.00	When there is a need	This will normally happen once the client has consulted, and interviewed about the business operations. It involves the costs of determining and assembling an appropriate team that will meet the client and accounting firm's needs in fulfilling the financial reporting requirements. It also includes the costs of moving the accountants inbetween clients.

11	Team briefing and forecasting (analysis of the client profile)	R2,300.00	1	R2,300.00	Weekly	Once the client has joined, meeting will need to be called for a briefing session. This involves the Partner explaining the entity operations, answering question arising from the team, and providing guidelines including specific time frames on what needs to be done to achieve a financial reporting success for the client.
12	Visiting SARS by a trainee official	R1,500.00	1	R1,500.00	When there is a need	When a client is new and has no e-filing. This is required as part of understanding the client's compliance status and to determine the amount of work that needs to be done. It involves the office official going to SARS, thereby abandoning their office duties, and does not include transport from the office to SARS and back. It includes the staff sitting and waiting at SARS.
13	Visiting the client where the client is at a walking distance	R170.00	1	R170.00	When there is a need	There should have been a costs here had the accountant was driving to the client. It is not possible to think that there will be no cost when the accountant walks. These are traveling costs only. Incidental costs will be born by the accountant.
14	Coid registration for the CF	R2,300.70	1	R2,300.70	Once	Similar to SARS visit, these are manual costs of registering the company with the Department of Labour for a CF. A CF registration ensures that the client has a platform to pay for insurance to the Department of Labour to cover the employees in the event of employees workplace injury or death. It involves the office official going to the Department of Labour, thereby abandoning his/her office duties, transport from office to Department of Labour, and from Department of Labour to the office. It includes the staff sitting and waiting at Department.
15	Liver-arch file	80	1	80	When there is a need	When a liver-arch file has to be used to house the client information
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16	Filing of EMP 501 and Coid	R266.34	1	R266.34	Yearly	These are costs of reconciling employment records to what is available in the system. SARS, through an e-filing will want in May an entity to reconcile its employees tax related information for purposes of producing IRP5s. IRP5s are a dominant player during the tax season. Further, this is also the time that is taken to close all Coid related information with the Department of Labour.
17	Printing of bank statements	R6.25	1	R6.25	When there is a need	Phocopying involves a number of components all dedicated to serve the client. For instance, there is a staff member that will have to do it, there is a printer that needs to action it, there is a paper that needs to be used, there is also ink and electricity that is involved. Importantly, the difference between printing and photocopying is that printing involves labour twice, involves internet, and the computer machinery and its softwares. All of these are cost, if required to be done, that needs to be taken by the SPB. Surely, these are not free to the accountant, and cannot be free to the client.
18	Client interview about the entity and its environment	R1,100.00	1	R1,100.00	When there is a need	This is an important interview between the Partner and the client where the client helps the Partner understand critical business information about operations, processes, and procedures including the personnel activities. It helps the Partner formulate an appropriate response strategy on how to best solve the client reporting needs.
19	Pasting of source documents per page	R0.50	1	R0.50	When there is a need	This activity takes into account the print, and the time taken to paste it on the document.
20	Stapling	R0.25	1	R0.25	When there is a need	Acknowledges that stapling is an activity that needs to be costed.
21	CK,	R12.50	1	R12.50	Once	Phocopying involves a number of components all dedicated to serve the client. For instance, there is a staff member that will have to do it, there is a printer that needs to action it, there is a paper that needs to be used, there is also ink and electricity that is involved. Importantly, the difference between printing and photocopying is that printing involves labour twice, involves internet, and the computer machinery and its softwares. All of these are cost, if required to be done, that needs to be taken by the SPB. Surely, these are not free to the accountant, and cannot be free to the client. In the event the document is eligible for printing because it was

22	Appointment of the tax practitioner,	R12.50	1	R12.50	Once	Phocopying involves a number of components all dedicated to serve the client. For instance, there is a staff member that will have to do it, there is a printer that needs to action it, there is a paper that needs to be used, there is also ink and electricity that is involved. Importantly, the difference between printing and photocopying is that printing involves labour twice, involves internet, and the computer machinery and its softwares.All of these are cost, if required to be done, that needs to be taken by the SPB. Surely, these are not free to the accountant, and cannot be free to the client.
23	Delegation of the staff member,	R12.50	1	R12.50	When there is a need	Phocopying involves a number of components all dedicated to serve the client. For instance, there is a staff member that will have to do it, there is a printer that needs to action it, there is a paper that needs to be used, there is also ink and electricity that is involved. Importantly, the difference between printing and photocopying is that printing involves labour twice, involves internet, and the computer machinery and its softwares.All of these are cost, if required to be done, that needs to be taken by the SPB. Surely, these are not free to the accountant, and cannot be free to the client.
24	Public Officer Form (Client appoints the Tax Pr	R12.50	1	R12.50	When there is a need	Phocopying involves a number of components all dedicated to serve the client. For instance, there is a staff member that will have to do it, there is a printer that needs to action it, there is a paper that needs to be used, there is also ink and electricity that is involved. Importantly, the difference between printing and photocopying is that printing involves labour twice, involves internet, and the computer machinery and its softwares.All of these are cost, if required to be done, that needs to be taken by the SPB. Surely, these are not free to the accountant, and cannot be free to the client.
25	- ID/ passport of the client,	R6.25	1	R6.25	When there is a need	Phocopying involves a number oc components all dedicated to serve the client. For instance, there is a staff member that will have to do it, there is a printer that needs to action it, there is paper that needs to be used, there is also ink and electricity that is involved. All of these are cost, if required to be done, that needs to be taken by the SPB. Surely, these are not free to the accountant, and cannot be free to the client.
26	ID/ passport of the tax practitioner	R6.25	1	R6.25	When there is a need	Phocopying involves a number oc components all dedicated to serve the client. For instance, there is a staff member that will have to do it, there is a printer that needs to action it, there is paper that needs to be used, there is also ink and electricity that is involved. All of these are cost, if required to be done, that needs to be taken by the SPB. Surely, these are not free to the accountant, and cannot be free to the client.
27	Appling a giant stappler	0.45	1	0.45	When there is a need	The accounting professional will still have to buy the staples.
28	applying a small stapler	0.25	1	0.25	When there is a need	The accounting professional will still have to buy the staples.

29	ID/ passport of the office official	R6.50	1	R6.50	When there is a need	Phocopying involves a number oc components all dedicated to serve the client. For instance, there is a staff member that will have to do it, there is a printer that needs to action it, there is paper that needs to be used, there is also ink and electricity that is involved. All of these are cost, if required to be done, that needs to be taken by the SPB. Surely, these are not free to the accountant, and cannot be free to the client.
30	Video call to the client	R350.00	1	R350.00	When there is a need	This is an all-inclusive cost.
31	Video call from the client	R200.00	1	R200.00	When there is a need	This is an inclusive cost
32	CIPC Mandate letter.	R120.00	1	R120.00	Once	This cost is excluded from the BOREG costs.
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33	Tax Mandate	R350.00	1	R350.00	Once	It is important that the natural person tax client should sign this before a tax inquiry has to be taken.
34	Using your bank account to pay for the client expenses or liabilities	R60.00	1	R60.00	Once	Per transaction paid for to manage bank charges
35	Discussion of 2023 FS	R1,300.00	1	R1,300.00	Once	Once the financial statements have been prepared and completed, a discussion between the bookkeeper, the Small Business Practitioner (SBP) and the Chartered Accountant must sit together and help the SBP understand the meaning and the impact they have to him, and other general users of financial statements. This will help him / her understand the meaning thereto and how to comply and grow with the financial statement preparation process.
36	Recommendation letter	R1,650.00	1	R1,650.00	Once	Most of the SBPs have no understanding on what and where to improve their financial information or to use it as a business advantage. It is then important for growth and sustainability to sit and outline areas of improvements that the SBP should fix. This process involves both the drafting and discussion of the recommendation letter. This letter is not only educational in nature but is a financial system roadmap that will guide the client between different years, and is a yardstick to measure financial administration.
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37	Loading the client to SARS	R150.00	1	R150.00	Once	There is also an activity of adding the client to SARS.
38	Discussion of each year's FS	R1,300.00	1	R1,300.00	Once	Once the financial statements have been prepared and completed, a discussion between the bookkeeper, the Small Business Practitioner (SBP) and the Chartered Accountant must sit together and help the SBP understand the meaning and the impact they have to him, and other general users of financial statements. This will help him / her understand the meaning thereto and how to comply and grow with the financial statement preparation process.
39	Recommendation letter	R1,650.00	1	R1,650.00	Once	Most of the SBPs have no understanding on what and where to improve their financial information or to use it as a business advantage. It is then important for growth and sustainability to sit and outline areas of improvements that the SBP should fix. This process involves both the drafting and discussion of the recommendation letter. This letter is not only educational in nature but is a financial system roadmap that will guide the client between different years, and is a yardstick to measure financial administration.
40	Projections	R650.00	1	R650.00	Once	Each month's worth of projections costs R650.00. Where there is more than three months of projections required, then each month from the third will be reduced by R100.00

41	Discussion of the final month management accounts, where the financial statements are not yet prepared.	R1,300.00	1	R1,300.00	Once	Once the financial statements have been prepared and completed, a discussion between the bookkeeper, the Small Business Practitioner (SBP) and the Chartered Accountant must sit together and help the SBP understand the meaning and the impact they have to him, and other general users of financial statements. This will help him / her understand the meaning thereto and how to comply and grow with the financial statement preparation process.
42	Recommendation letter.	R1,650.00	1	R1,650.00	Once	Most of the SBPs have no understanding on what and where to improve their financial information or to use it as a business advantage. It is then important for growth and sustainability to sit and outline areas of improvements that the SBP should fix. This process involves both the drafting and discussion of the recommendation letter. This letter is not only educational in nature but is a financial system roadmap that will guide the client between different years, and is a yardstick to measure financial administration.
43	SARS EMP 201 registration.	R1,350.00	1	R1,350.00	Once	Each entity with employees is required to register with SARS for EMP 201. The EMP 201 is a return that needs to be filed and takes care of employees related taxes. It is mainly done on the e-filing.
44	PAYE determination for each employee.	R658.00	1	R658.00	Monthly	It is possible for an entity not to have employees currently registered for the PAYE. However, this is normally a temporary situation. It is then important for the accountant to regularly test if the employee's situation remains the same at each month end. The purpose of this exercise is to make sure that the client does not fault on its registration requirements. It is obvious that once the client has been found to qualify, this expense falls away.
45	Computer hardware wear and tear, insurance	R135.98	1	R135.98	Monthly	This is a monthly cost covering computer expenses on issues that are arbitrary.
46	Estimated SMSs/ WhatsApp by the firm	R4.10	1	R4.10	When there is a need	This cost is incurred as a reduction from our cash and cash equivalents due to money that goes out in a form of airtime or data when we send a message to a client for a specific action.
47	Estimated SMSs/WhatsApp to the firm	R3.10	1	R3.10	When there is a need	This cost is incurred as a reduction on our time stock in order to attend the client specific issue. It is a cost allocated to the time I spend attending to the client needs. Since we are an office that sells time, it is important that a cash equivalent is allocated to recognise the amount taken from the office. It is calculated based on the value equivalent to the sms / WhatsApp that we send just to avoid arbitrariness and costing imbalances.

48	Estimated calls by the firm	R12.70	1	R12.70	When there is a need	This cost is incurred as a reduction from our cash and cash equivalents due to money that goes out in a form of airtime or data when we call a client for a specific action.
49	Estimated calls to the firm	R8.70	1	R8.70	When there is a need	This cost is incurred as a reduction on our time stock in order to attend the client specific issue. It is a cost allocated to the time I spend attending to the client needs. Since we are an office that sells time, it is important that a cash equivalent is allocated to recognise the amount taken from the office. It is calculated based on the value equivalent to the calls / WhatsApp that we send just to avoid arbitraries and costing imbalances.
50	Scanning per page	R9.00	1	R9.00	When there is a need	Scanning is a separate activity from photocopying and printing and requires certain functionalities.
51	Checking status at SARS	R120.00	1	R120.00	Weekly	It is important for the accountant to regularly monitor the SARS status of the client. Within the small business environment, tax compliance is an important component, and requires steps to be taken to ensure that the client is compliant or not. As a result, most clients do not want to find it by surprise that they are not compliant, thereby forcing the accountant to regularly check the status so that appropriate actions on time.
52	Checking status at CIPC	R125.00	1	R125.00	Yearly	It is important for the accountant to regularly monitor the CIPC status of the client. Within the small business environment, business compliance is an important component, and requires steps to be taken to ensure that the client is compliant or not. As a result, most clients do not want to find it by surprise that they are not compliant, thereby forcing the accountant to regularly check the status so that appropriate actions on time.
53	Client visit	R11.50	1	R11.50	When there is a need	This cost is charged per kilometre from and to the client. It includes: 1. Vehicle wear and tear; 2. Vehicle insurance; 3. Fuel; 4. Licensing; and 5. Maintenance. It is important for the accountant to keep an accurate logbook in this regard. In addition, all visits to the client must be discussed and be planned on time together with the client.

54	Vat registration	R1,500.00	1	R1,500.00	Yearly	It is important for the client to be registered for VAT at the first instance when qualifies. This amount is for registration only and must not be confused with separate costs such as going to SARS or preparing necessary documents to effect the registration.
55	Vat registration testing	R830.00	1	R830.00	Yearly	It is possible for an entity not to be qualifying as a VAT Vendor on its first instance, and it does not end. However, this is normally a temporary situation. It is then important for the accountant to regularly test if the client's VAT situation remains the same at each month end. The purpose of this exercise is to make sure that the client does not fault on its registration requirements. It is obvious that once the client has been found to qualify, this expense falls away.
56	Plastic sleeve	R3.50	1	R3.50	When there is a need	This is a cost were a sleeve is bought individually
57	For making a quote, invoice, payslip-page for a	R350.00	1	R350.00	When there is a need	This is the cost incurred for a client where a client needs us to do these documents for him. They are not related to our quotes or invoices or payslips.
58	Storage facillitation	R135.00	1	R135.00	Monthly	This is the cost that the client will incur for storing each file at the accountant's office. This is a monthly cost. That is, each file is calculated individually, as long as it is still within the accountant's premises.
59	Personal balance sheet	R550.00	1	R550.00	When there is a need	The assumption is that the client will bring all the necessary documents supporting the amounts to be included on the personal balance sheet or income statement. In the event there is traveling, then this cost will have to be understood together with the costs that are necessary as defined in this price list.
60	Monthly discussion on the financial affairs	R345.90	1	R345.90	Monthly	The work of the accountant is periodic with each of them completed on a monthly basis. Once the monthly management accounts have been produced, it is compulsory that the client, the FRC, and the accountant should meet to review and discuss previous months' operations with the view of helping the client to improve or to meet the client's reporting expectations.
61	Monthly discussion minutes	R295.00	1	R295.00	Monthly	It is the responsibility of the accountant to ensure that all the discussions with the client are minuted, except on instances, where they have an-incommittee meeting. It takes 5 days for the minutes to be delivered to the client for final approval. This provides basis of improvement on the client's related operations and serves a month to month improvement guide within a particular financial year.

62	New company registration (Pty) Ltd	R750.00	1	R750.00	When there is a need	This cost is an all inclusive cost. That is, the accountant cannot charge printing, photocopying etc, individually. However, a cost of R100.00 will have to be added to this R750.00 each time there is an additional director.
63	New company registration Inc.	R1,750.00	1	R1,750.00	When there is a need	This cost is an all inclusive cost. That is, the accountant cannot charge printing, photocopying etc, individually. However, a cost of R110.00 will have to be added to this R1,750.00 each time there is an additional director.
64	New company registration NPO	R3,600.00	1	R3,600.00	When there is a need	This cost is an all inclusive cost. That is, the accountant cannot charge printing, photocopying etc, individually. However, a cost of R110.00 will have to be added to this R3,600.00 each time there is an additional director.
65	Reservation of company name	R200.00	1	R200.00	Once	This is an all-inclusive cost.
66	New company registration NPC	R950.00	1	R950.00	When there is a need	This cost is an all-inclusive cost. That is, the accountant cannot charge printing, photocopying, etc, individually. However, a cost of R110.00 will have to be added to this R950.00 each time there is an additional director. This amount is added from the fourth director, that is, where there is one director
67	New company registration CO-OP	R3,000.00	1	R3,000.00	When there is a need	This cost is an all-inclusive cost. That is, the accountant cannot charge printing, photocopying, etc, individually.
68	Company name change	R450.00	1	R450.00	When there is a need	This cost is an all inclusive cost. It is possible
69	Add Director or removing a director	R1,770.00	1	R1,770.00	When there is a need	This cost is an all inclusive cost.
70	Tax disputes/objections/ADR	Hourly rate (Schedule B or C or D or E)	1		When there is a need	This cost is an all-inclusive cost. However, it is important for an accountant to provide an estimated budget for this work before it is started.
71	Change auditor with the CIPC	R1,070.00	1	R1,070.00	When there is a need	This cost is an all inclusive cost.
72	Change of the company address with the CIPC	R550.00	1	R550.00	When there is a need	This cost is an all inclusive cost.
73	Taking a picture of client holding SARS related documents	R35.00	1	R35.00	When there is a need	Each picture costs R35. Costs of printing are separated from this amount.
74	Conversion of CC to PTY	R3,300.00	1	R3,300.00	When there is a need	These are all inclusive costs.

75	Annual returns (per year excluding CIPC fees)	R350.00	1	R350.00	Yearly	This excludes the costs of preparing documents that support the amount to be eventually filled.
76	Share register	R770.00	1	R770.00	When there is a need	A share register is R770 where there is only one shareholder. An additional R100.00 will be charged each time for any additional shareholder.
77	Beneficial Registration with the CIPC	R750.00		R0.00	When there is a need	This is an all-inclusive cost.
78	Provisional tax (First)	R600.00	1	R600.00	Bi-annual	In the event that there are figures to be taken into account when closing the IRP06. It should be noted that the accountant would have performed other relevant works before the IRP06 was completed. That work has costs determined in this schedule.
79	Provisional tax (Second)	R600.00	1	R600.00	Bi-annual	In the event there are figures to be taken into account when closing the IRP06, then it should cost R1,470.00 to close the IRP06 14.
80	Provisional tax (Third)	R600.00	1	R600.00	Bi-annual	In the event that there are figures to be taken into account when closing the IRP06, then it should cost R1,470.00 to close the IRP06.
81	Income Tax registration-individual preparation	R650.00	1	R650.00	When there is a need	These are costs associated with the registration of an individual on e-filing. This cost is per employee and is an all inclusive cost.
82	Tax return IT12/ITR14 Dormant	R550.00	1	R550.00	Yearly	In the event there are figures to be taken into account when closing the ITR14, then it should cost R1,470.00 to close the ITR 14. Beware of other formalities that need to be complied with before each written is closed with R0.00.
83	Courier costs		1	R0.00	When there is a need	Normally, auditors will use this facility to dispatch the audit reports to the relevant LPC. In that event, the cost incurred on behalf of the client must be backed up by an invoice or supporting documents.
84	Using a clean paper for the benefit of the client	R4.10	1	R4.10	Monthly	It is possible to take a paper and use it for the benefit of client. Take for instance where an accounting professional takes a paper to paste a slip for VAT purposes.
85	Reading and analysing an invoice or a similar frequent document	R1.01	1	R1.01	When there is a need	When the accounting professional reads any already made supporting document such as a slip, an invoice or any related document for purposes of fulfilling his functions, that will cost R1.01. This is not the cost of perusal. Perusal is not considered a day-to-day event, hence it is not charged in accordance with Schedule A.

86	Tax opinions	R0.00	1	R0.00	When there is a need	This figure is determined in Schedule G. However, preliminary expenses have to be charged in accordance with Schedule A. These are costs like consultation, calls, printing, etc.
87	Fine to undertake the work accountant is not competent to perform	R0.00	1	R0.00	When there is a need	The accountant found to have performed unauthorized work will be charged 20% of their audited revenue. The 20% is the penalty to SBPSA. The costs of the audit will be borne by the offender. The auditor to carry out the work will be appointed by the SBPSA.
88	EMP201 Submission at Zero	R450.00	1	R450.00	When there is a need	Otherwise, it should take all other documents relevant to closing EMP 201 above into account.
89	EMP501 Submission with Zero	R2,100.00	1	R2,100.00	When there is a need	Otherwise, it should take all other documents relevant to closing EMP 201 above into account.
90	Submission of VAT201 with amount	R1,450.00	1	R1,450.00	When there is a need	With R0.00, the cost should be R443.
91	PBO Registration with SARS	R3,600.00	1	R3,600.00	When there is a need	This is not an inclusive cost. Follow up costs are costs to be born by the client.
92	Stock take	R2.10	1	R2.10	Bi-annual	The accountant must do the inventory stock take they are able to do, and each item there will be R2.10 counted, irrespective of its value. Stock can be an expert exercise that requires expert costs to be determined. The expert costs are not part of this schedule, however, the SBPs are required for their internal decision making with the help of their Chartered Accountants keep the costing methodology from a particular expert so that it informs the basis for the next stock take. The stock take, including the consumables stock take, must be taken twice a year. However, each client can do internal counts as and when required.
93	Employee verification	R120.00	1	R120.00	Quartely	It is a must for the accounting professional to do the employee verification together with the asset verification to avoid inconveniencing the client.
94	Application for price adjudication	R450.00	1	R450.00	When there is a need	This price is final and is accompanied by all the documents. One of those documents is a signed quotation which establishes the basis of what needs to be done.

95	Share Certificate	R900.00	1	R900.00	When there is a need	The clients must be advised to do their share certificates with the SBPSA website.
96	BEE sworn Affidavit	R450.00	1	R450.00	When there is a need	The template for a sworn affidavit is already available from the CIPC website. This is an all inclusive cost.
97	BEE Certificate with the CIPC	R1,010.00	1	R1,010.00	When there is a need	This is an all inclusive cost. There is no additional cost the accounting professional has to charge the client for.
98	Joint BEE Certificate	R3,500.00	1	R3,500.00	When there is a need	A joint BEE certificate requires that two BEE certificates of two different companies are joined. A resolution is made, a letter or minutes where parties formulate the joint venture are drafted. There maybe instances where additional documents are required. Such additional documents will be infused in this cost, and are not expected to increase this cost.
99	Sending an e-mail	R210.00	1	R210.00	When there is a need	Sending an email is an important aspect influencing an accounting professional. This cost is an all-inclusive cost. Costs of perusing the attachments are specified in this Schedule.
100	Receiving an e-mail	R170.00	1	R170.00	When there is a need	Receiving an email is an important aspect influencing an accounting professional. It also helps to reach the client using an efficient manner of communication. However, there are costs in this activity which the client will need to incur. This cost is an all-inclusive cost. Costs of pursuing the attachments are specified in this Schedule.
101	Downloading and retrieving an LPC Fidelity Certificate	R110.00	1	R110.00	When there is a need	This cost is incurred when the certificate is ready for downloading, and there is no manual input. Where there is manual input, the final cost will be R550.00
102	Annual Statement of Account: LPC	R1,010.00	1	R1,010.00	Yearly	This is because by the time an ASA is done, most of the work would have been done.
103	Downloading the DOL certificate of good standing	R110.00	1	R110.00	When there is a need	This cost is incurred when the certificate is ready for downloading, and there is no manual input. Where there is manual input, the final cost will be R550.00
104	Downloading the SARS tax clearance	R145.00	1	R145.00	When there is a need	This cost is incurred when the certificate is ready for downloading, and there is no manual input. Where there is manual input, the final cost will be R650.00

105	Oath taking with a registered legal professional	R770.00	1	R770.00	Yearly	<p>It is important for all of our members to take the Oath of truth and integrity with a registered legal professional. There are four Oaths to be undertaken:</p> <ol style="list-style-type: none"> <li>1. The one taken by the client that he/she will disclose and make available to the best of his ability all the information necessary to the accountant, and is doing business fairly and with integrity.</li> <li>2. The second one is taken by the Financial Records Clerk, he/she will advise the client about the information required for a particular task to be completed, and all the information has been appropriately costed in accordance with this guide.</li> <li>3. The third one is by a Chartered Accountant he/she will exercise professional competence and due diligence when exercising their work. The results of his work are based on information made available in front of him, and a file exists to support the results of his work.</li> <li>4. The fourth one is by an auditor he/she will audit only the information made available to him; a file will exist to support the results of his work.</li> </ol>
106	De-listing request by a Chartered Accountant.	R700.00	1	R700.00	When there is a need	The amount of R700.00 is paid by the debtor to the Chartered Accountant before the delisting is done. The supporting documents will be accompanied by the Chartered Accountant's covering letter. This letter, when emailed, is sent to SBPSA, and both the creditors and individual directors must be cc'd.
107	Letter to list an offending debtor	R700.00	1	R700.00	When there is a need	The amount of R700.00 is paid by the creditor to the Chartered Accountant before the listing is done. The supporting documents will be accompanied by the Chartered Accountant's covering letter. This letter, when emailed, is sent to SBPSA, and both the debtor and individual directors must be cc'd.
106	Listing request by the Chartered Accountant	R350.00	1	R350.00	When there is a need	When the Chartered Accountant also requests the SBPSA to formulate a delist, an amount of R350 will have to be paid to SBPSA.
108	Affidavit that the company did not trade	R800.00	1	R800.00	When there is a need	The amount of R800 does not include the costs of traveling to do the affidavit, the costs of photocopying and scanning are not included.
109	Excel documents involved in a bookkeeping.	R2.75	1	R2.75	Monthly	All the excel related documents not mentioned here will be costed R2.75 for each entry to it when needed outside the bookkeeping package.
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110	Accounts identification process	R123.59	1	R123.59	Once	Identifying business accounts is crucial for separating personal and business finances, which simplifies financial management, enables accurate tracking of income and expenses, facilitates smoother tax preparation, and builds a strong credit profile for future funding. This separation provides critical financial insights for cash flow management, helps protect your personal assets, and ensures legal compliance by maintaining your business as a distinct entity.
111	Letter of drawing	R890.00	1	R890.00	When there is a need	The letter of drawing is a two way exercise. First, it involves the analysis of business bank statements, and secondly a meeting with the SBP. The cost of R890.00 is an all inclusive cost for purposes of making this letter.
112	Appending of signatures	R110.00	1	R110.00	When there is a need	There are instances where accounting professionals are required to sign documents that they did not prepare, for instance, where the client is buying a house or a commercial property and the financier requires that the person who has prepared the financial statements must sign the financial statements. It will cost the client R50.00 for each page to be initialled and R110.00 a page were there is a signature to be appended. Please note that these excludes costs of perusing the page documents.
113	Shareholding agreement	Hourly rate (Schedule B or C or D or E)	1		When there is a need	Accounting professionals are sometimes tasked with non-specific matters. As such, it is important that their costs are determined by reference to the Schedules indicated. However, it must be specified that such a schedule must be used with reference to the underlying assumptions.
114	Letter of guarantee	R660.00	1	R660.00	When there is a need	A letter of guarantee is a document issued by a bank or financial institution, guaranteeing the fulfillment of a specific obligation by a third party (the applicant) to a beneficiary. Essentially, it acts as a promise of payment or performance, ensuring that if the applicant defaults, the guarantor (the bank) will cover the cost or obligation. This is an all inclusive cost the client will have to incur for a final logo that is created. There is no cost to the client where different alternatives are made available but the client when a single option has to be undertaken. However, where the client abandons the exercise, and the accountant has confirmed that work has been started, the full R350 will be due to the client.
115	Business Plans	Hourly rate (Schedule B or C or D or E)	1		When there is a need	Accounting professionals are sometimes tasked with non-specific matters. As such, it is important that their costs are determined by reference to the Schedules indicated. However, it must be specified that such a schedule must be used with reference to the underlying assumptions.

116	Business profile or company policies.	Hourly rate (Schedule B or C or D or E)	1		When there is a need	Accounting professionals are sometimes tasked with non-specific matters. As such, it is important that their costs are determined by reference to the Schedules indicated. However, it must be specified that such a schedule must be used with reference to the underlying assumptions.
117	Perusing of documents per page.	Hourly rate (Schedule B or C or D or E)	1		When there is a need	Accounting professionals are sometimes tasked with non-specific matters. As such, it is important that their costs are determined by reference to the Schedules indicated. However, it must be specified that such a schedule must be used with reference to the underlying assumptions.
118	Designing the letterhead	R360.00	1	R360.00	When there is a need	A business letterhead is important because it establishes professionalism and credibility, serves as a key branding tool to build brand awareness and recognition, provides essential contact information for easy communication, and creates a positive first impression on clients and partners. It also fulfills legal requirements in some regions and helps differentiate a business from competitors, fostering trust and making documents more memorable. The reality is that many customers either cannot or have no time to create a professional logo, so they would ask accountants to do it. In such a case, the accountant will have to make means to satisfy the client. This is the all-inclusive cost the client will incur for a final logo created. There is no cost to the client when different alternatives are made available, but the client has to choose a single option when it has to be undertaken. However, where the client abandons the exercise, and the accountant has confirmed that work has been started, the full R360 will be due to the client.

119	Designing the logo	R350.00	1	R350.00	When there is a need	Many companies would include a business logo on their faces. This face
120	Asset verification	R4.50	1	R4.50	When there is a need	The Asset verification is different to the production of the original Asset Register. However, the charge or costing methodology is the same in the sense that they charge by item. Another difference is that with the verification, only randomly selected items or items that will be verified. This number depends on the size of the Asset Register. Care should be given, for instance, costs of arranging for an appointment, calls and other printed items will need to be taken into account.
121	Envelopes	R9.50	1	R9.50	When there is a need	All invoices are provided to clients irrespective of size, shape, and colour. Accountants may keep consumables like envelopes that are used to package any client information. Accountants would typically acquire envelopes, store them securely, and use them to service a client. Indeed, when an accountant uses an envelope for the benefit of the client, the accountant needs to charge the client. There will be no cost where the client refuses to be provided with an envelope, even though that will be unprofessional.
122	CSD Registration	R660.00	1	R660.00	When there is a need	This cost is all-inclusive. Clients are unable to do this by themselves or just have no time to do so, yet it is of paramount importance for entities wishing to trade with the government. As such, they need to register with the Central Supplier Database (CSD) in South Africa because it is a mandatory requirement to bid on government tenders and conduct business with government entities. Registration creates a single, verified source of supplier information that government organs of state use to access accurate and up-to-date details on businesses and individuals offering goods and services. When asked to help, accountants must charge for this service.
123	CSD Amendments	R330.00	1	R330.00	When there is a need	This cost is an all inclusive. There is wide range of activities that the client may want to be done here. These may include activities like change of banking details, client details, and Commissioner of Oath in some instances. In performing that work, the accountant is bound to incur the costs from his office, yet this is the cost to be born by the client.

**Schedule B: General work**

**Hourly rates**

No.	Description	Amount per hour
		R
1	Charetered Accountants with less than 5 years of experience	2,200.00
2	Chareterd Accountants with more than 5 years of experience	4,200.00
3	Financial Records Clerk with less than 5 years of experience	950.00
4	Financial Records Clerk with more than 5 years of experience	1,450.00



**Schedule C: Tax work**

**Hourly rates**

<b>No.</b>	<b>Description</b>	<b>Amount per hour</b>
		<b>R</b>
1	Chartered Accountants who are tax practitioners with less than 5 years of experience	3,200.00
2	Chartered Accountants who are tax practitioners with less than 5 years of experience	5,600.00
3	Financial Records Clerks who are tax practitioners with less than 5 years of experience	950.00
4	Financial Records Clerks who are tax practitioners with less than 5 years of experience	1,450.00

**Schedule D: Preparation of financial statements****Revenue rates**

<b>No.</b>	<b>Description</b>	<b>Amount per hour</b>
		<b>R</b>
1	Less than R50 000	3,874.50
2	Less than R100 000 but more R50 000	4,347.00
3	More than R100 000 but less than R250 000	4,677.75
4	More than R250 000 but less than R500 000	4,914.00
5	More than R500 000 but less than R750 000	5,292.00
6	More than R750 000 but less than R1 000 000	6,237.00
7	More than R1 000 000 but less than R2 500 000	6,993.00
8	More than R2 500 000 but less than R5 000 000	8,032.50
9	More than R5 000 000 but less than R7 500 000	18,977.50
10	More than R7 500 000 but less than R10 000 000	25,639.00
11	More than R10 000 000 but less than R12 500 000	36,159.00
12	More than R12 500 000 but less than R15 000 000	44,590.70
13	More than R15 000 000 but less than R17 500 000	77,883.10
14	More than R17 500 000 but less than R20 000 000	208,738.32
15	More than R20 000 000 but less than R22 500 000	331,985.20
16	More than R22 500 000 but less than R25 000 000	423,732.22
17	More than R25 000 000 but less than R27 500 000	520,505.55
18	More than R27 500 000 but less than R30 000 000	708,955.00
19	More than 35 000 000.	1,154,004.00

**Schedule F: Bookkeeping by Chartered Accountants****Revenue rates**

<b>No.</b>	<b>Description</b>	<b>Amount per hour</b>
		<b>R</b>
1	Less than R50 000	1,464.00
2	Less than R100 000 but more R50 000	1,788.00
3	More than R100 000 but less than R250 000	1,953.00
4	More than R250 000 but less than R500 000	2,223.00
5	More than R500 000 but less than R750 000	2,604.00
6	More than R750 000 but less than R1 000 000	4,104.00
7	More than R1 000 000 but less than R2 500 000	12,000.00
8	More than R2 500 000 but less than R5 000 000	12,300.00
9	More than R5 000 000 but less than R7 500 000	14,550.00
10	More than R7 500 000 but less than R10 000 000	19,500.00
11	More than R10 000 000 but less than R12 500 000	21,250.00
12	More than R12 500 000 but less than R15 000 000	23,520.00
13	More than R15 000 000 but less than R17 500 000	33,934.95
14	More than R17 500 000 but less than R20 000 000	88,270.00
15	More than R20 000 000 but less than R22 500 000	95,724.00
16	More than R22 500 000 but less than R25 000 000	107,016.00
17	More than R25 000 000 but less than R27 500 000	115,766.00
18	More than R27 500 000 but less than R30 000 000	139,158.80
19	More than 35 000 000.	156,596.69

**Schedule G: Audited financial statements****Revenue rates**

<b>No.</b>	<b>Description</b>	<b>Amount per hour</b>
		<b>R</b>
1	Less than R50000 a year	1,511.06
2	Less than R100 000 but more R50 000	1,695.33
3	More than R100 000 but less than R250 000	1,824.32
4	More than R250 000 but less than R500 000	1,916.46
5	More than R500 000 but less than R750 000	2,063.88
6	More than R750 000 but less than R1 000 000	2,432.43
7	More than R1 000 000 but less than R2 500 000	2,727.27
8	More than R2 500 000 but less than R5 000 000	3,132.68
9	More than R5 000 000 but less than R7 500 000	3,501.23
10	More than R7 500 000 but less than R10 000 000	3,759.21
11	More than R10 000 000 but less than R12 500 000	6,302.01
12	More than R12 500 000 but less than R15 000 000	17,390.37
13	More than R15 000 000 but less than R17 500 000	22,574.41
14	More than R17 500 000 but less than R20 000 000	81,407.94
15	More than R20 000 000 but less than R22 500 000	129,474.23
16	More than R22 500 000 but less than R25 000 000	165,255.57
17	More than R25 000 000 but less than R27 500 000	202,997.16
18	More than R27 500 000 but less than R30 000 000	276,492.45
19	More than 35 000 000.	450,061.56

2025/2026		
NO.	FEES BROCHURE FOR THE FINANCIAL YEAR DOCUMENT NAME	AMOUNT
NB:	THE PRICES EXCLUDE VAT	
1	By-laws	
	Clause 8 CPD Penalty	R2,500.00
	Clause 17 Registration of training officers and offices penalty	R5,400.00
	Clause 54 Income received in advance and unknown deposits	R350.00
	Clause 55 Engagement with the client fine	R10,000.00
	Clause 57.2 Trainees are prohibited from being late (per minute)	R175.00
	Clause 57.3 Taking lunch coming back late (per minute)	R175.00
	Clause 57.3 Taking lunch Penalty of dishonesty	R500.00
	Clause 57.4 Dress appropriately penalty	R200.00
	Clause 57.5 Planned targets fine	R15.00
	Clause 57.8 Listening fine	R7.00
	Clause 57.9 Professional behaviour fine	R500.00
	Clause 57.11 Training hours and Timesheets fine	R50.00
	Clause 57.12 After working hours trainees must clean and tidy their workstation desk fine	R207.00
	Clause 57.13 Annual leave penalty	R350.00
	Clause 57.14 Unaccepted horizontal behaviour penalty	R2,500.00
	Clause 57.15 Capital letters for each mistake	R3.00
	Clause 57.16 Scripts fine	R57.00
	Clause 57.17 Internal Printing fine for each paper	R15.00
	Clause 57.19 Reception work fine	R10.00
	Clause 57.20 Office Closure procedures penalty	R200.00
	Clause 57.21 New Knowledge penalty	R50.00
	Clause 57.23 Trainee Reviews penalty	R200.00
	Clause 57.24 Emails Penalty	R1,000.00
	Clause 57.25 & 57.26 Excel and Word document fine for each mistake	R45.00
	Clause 57.27 Letter or writing in Word containing paragraphs when writing a formal letter penalty	R4.50
	Clause 57.28 Abbreviated titles penalty	R4.50
	Clause 57.29 Just standing outside or taking the chairs to sit outside is not allowed penalty	R300.00
	Clause 57.30 Office-related security penalty	R20,000.00
	Clause 57.31 Completeness fine	R55.00
	Clause 57.32 Responding to clients penalty	R200.00
	Clause 57.33 Duty to remind penalty ( per day)	R100.00
	Clause 57.34 Writing of Monetary Amounts penalty ( each error)	R50.00
	Clause 57.35 Professional Appearance fine (each nail or hair colour)	R40.00
	Clause 57.36 Closing Tax Returns at SARS penalty	R5,500.00
	Clause 57.38 Bathroom fine	R150.00
	Clause 57.39 Earphones fine	R100.00
	Clause 57.40 Using one hand fine ( each time caught)	R50.00
	Clause 57.41 Sleeping on duty fine	R50.00
	Clause 57.42 Checking emails trainees are required to check their emails every 20 mins to ensure communication is addressed fine	R50.00
	Clause 57.43 Trainee Diary penalty (per day)	R110.00

	Clause 57.44 Prioritization fine	R 20.00
	Clause 57.45 Client understanding fine	R 25.00
	Clause 57.46 Telephone conversations fine	R 12.00
	Clause 57.47 Homework fine	R 18.00
	Clause 57.48 Offices without a backup: Trainees must remember to send their work each day to their emails fine	R 10.00
	Clause 57.50 Writing numbers inside the table fine	R 2.00
	Clause 57.51 Comparatives fine	R 18.00
	Clause 57.52 Attaching to an email fine	R 11.60
	Clause 59 Oath-taking registration SBPSA Form 2022/05	R 750.00
	Clause 59 Oath-taking legal representative SBPSA Form 2022/04	R 200.00
<b>2</b>	<b>Application Forms</b>	
	Application Form for Training Office SBPSA Form 2022/03	R 1,000.00
	Application Form SBPSA Form 2022/07	R 850.00
	Application Form for Certificate of Good Business Conduct SBPSA Form 2022/03	R 1,000.00
	Application Form for SBTP Stimulation Exam Application SBPSA Form 2022/08	R 150.00
	Application Form for Application for SBPSA Board Course Exams SBPSA Form 2022/12	R 950.00
	Application Form for SBP and FRC Exam Application SBPSA Form 2022/14	R 150.00
<b>3</b>	<b>Oath Forms</b>	
	Oath Affirmation registration form SBPSA Form 2022/05	R 750.00
<b>4</b>	<b>Application for designations</b>	
	TPI(RSA) designation	R 180.00
	TPB(RSA) designation	R 550.00
	SBP(RSA) designation	R 650.00
	TLP(RSA) designation	R 450.00
	TLPP(RSA) designation	R 780.00
	SBO(RSA) designation	R 710.00
	FRC(RSA) designation	R 480.00
	SBA(RSA) designation	R 678.00
	SBVRS(A) designation	R 692.00
	SBTP(RSA) designation	R 586.00
	Application to enrol a Chartered Accountant	R 710.00
	Application to enrol an external Auditor	R 850.00
	Students	R 350.00
	UIF employees	R 110.00
<b>5</b>	<b>Application for designation reinstatements</b>	
	TPI(RSA) designation	R 90.00
	TPB(RSA) designation	R 275.00
	SBP(RSA) designation	R 325.00
	TLP(RSA) designation	R 225.00
	TLPP(RSA) designation	R 390.00
	SBO(RSA) designation	R 355.00
	FRC(RSA) designation	R 240.00
	SBA(RSA) designation	R 339.00
	SBVRS(A) designation	R 346.00
	TPI(RSA) designation	R 293.00
Page 2 of 3		

	SBTP(RSA) designation	R355.00
	Application to enrol a Chartered Accountant	R355.00
	Application to enrol an external Auditor	R425.00
	Students	R210.00
	UIF employees	R70.00
	<b>(Once the reinstatement has been condoned, a new application has to be submitted.)</b>	
<b>6</b>	<b>Memberships fees</b>	
	TPI(RSA) designation	R900.00
	TPB(RSA) designation	R2,750.00
	SBP(RSA) designation	R3,250.00
	TLP(RSA) designation	R2,250.00
	TLPP(RSA) designation	R3,900.00
	SBO(RSA) designation	R3,550.00
	FRC(RSA) designation	R2,400.00
	SBA(RSA) designation	R3,390.00
	SBV(RSA) designation	R3,460.00
	TPI(RSA) designation	R2,930.00
	SBTP(RSA) designation	R3,550.00
	Application to enrol a Chartered Accountant	R4,250.00
	Application to enrol an external Auditor	R1,750.00
	Students	R550.00
	UIF employees	R500.00

### APPROVED SUGGESTIONS FROM THE PRICING GUIDE COMMENTS

The following amendments to the Pricing guide, suggested by members of the public, have been approved. As such, they amend the pricing guide:

No	Suggestion	Action	Revised Price R		
1.	An applicant with more than 5 years of experience in financial statement preparation, who holds a CA(SA) TAX 4 and Financial Accounting (IFRS) 4, must be permitted to apply for recognition under a new designation, SFSP(RSA). They must be approved through an RPL application. Consequently, this designation should be authorized to prepare tax returns and, with the assistance of FRC(RSA), engage with SARS on behalf of the client. The individual must provide proof that they are up to date with their previous CPD.	Approved			
	All RPL applications must be paid for.				
	All PoE Fees must be paid.				
	Application for membership			788	60
	Re-instatement			470	15
	Membership fees			4009	75
2.	Financial statements that need an independent review do not require an external auditor. Anyone who has completed an independent review course can also independently review the financial statements if they are an AGA(SA) or hold an equivalent designation, and they have a CA(SA) in Auditing 4, Tax 4, and IFRS Financial Accounting 4, along with SAICA's training articles. Alternatively, the person can possess SAICA's Independent Review Certificate. This individual must complete the small business environment through an RPL if they have reviewed at least a portfolio of financial statements. A new designation is needed: SIR(RSA). The person must provide proof that they are up to date with their previous CPD.	Approved			
	All RPL applications must be paid for.				
	All PoE Fees must be paid.				
	Application for membership			501	70
	Re-instatement			355	92
	Membership fees			3442	38

No	Suggestion	Action	Revised Price R	
3.	Anyone with CA(SA) in FINANCIAL ACCOUNTING 4, TAXATION 4, and MANAGEMENT ACCOUNTING 4 should be eligible to enter the SBV(RSA) designation. The individual may hold any designation listed under the recognized designations and must have prepared the financial statements for a period of 5 years, either once or twice. The person is also required to provide proof that they are up to date with their previous CPD.	Approved		
	All RPL applications must be paid for.			
	All PoE Fees must be paid			
	Application for membership		751	11
	Re-instatement		559	20
	Membership fees		4903	33
4.	Items 1, 2, 6, 7, 8, and 11 must be cut by 50% to allow easy access to the small business financial accounting and related services.	Approved		
5.	The cost of Visiting SARS must be R2,900.00 for any senior member of the firm.	Approved		
6.	Cost of doing other affidavits, including an LPC affidavit, should be included at R475.00.  Item 96 must not be changed.	Approved	475	00
7.	Item 9 must be reduced to R750.00.	Approved	750	00
8.	Item 14 must be reduced to R1,200.00	Approved	1,200	00
9.	Item 51 must be charged monthly.	Approved		
10.	Item 54. The registration does not have to be successful for it to be paid for. The client is paying for the costs incurred for undertaking the activity.	Approved		
11.	When an FIP pays from his pocket for the client benefit, the client must be charged 1% per month for each month-end the amount is outstanding. For FIPs with VAT, this percentage must not include VAT.	Approved		
12.	Item 105 must be changed to R200.00. This is because the amount is charged from SBPSA.	Approved	200	00
13.	Listing of clients (item 107) with outstanding debts must be permitted even if the account was handled before registration with SBPSA. This is approved subject to a proper procedure being followed.	Approved on condition		

**NB:** Fees that have not been included may be included via special proclamation, which will be effected from time to time.



# SMALL BUSINESS PRICING GUIDE

## 2025/2026

A Notice was circulated through the SBPSA LinkedIn on 25 August 2025. This link had 31 October 2025 as a cut-off date, giving the small business sector about 39 days to submit their comments. This Notice was given in accordance with the rules governing the operations of the Small Business Practitioners of South Africa NPO (SBPSA).

The purpose of this pricing schedule is to clarify how accounting professionals should charge for their services. It also helps clients understand early on what the costs will be, given the current circumstances. It standardizes the cost of doing business for small businesses, enabling clients to plan their budgets in advance. Now, clients should know whom to contact and for what reason. Therefore, SBPSA aims to initiate, establish, review, and maintain a price list primarily to provide clear, transparent information about the costs of a business's products or services to customers and internal stakeholders. This serves as a key sales tool for potential buyers and as a resource for managing data across various departments, suppliers, and agents within the company. It fosters trust, improves customer satisfaction by reducing confusion and speeding up decision-making, and supports the development and implementation of customized pricing strategies.

### APPROVAL

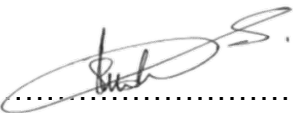
This policy shall become effective from the date of adoption by the Board.

Signed on this day... 23 February 2026 .....

By: Rolihlahla Vuzane, \_\_\_\_\_

The **Chief Executive Officer** of the SBPSA, who warrants being duly authorised to sign on behalf of SBPSA.

Date: 23 February 2026 At: Mthatha

Also by.....  ....., Sabata Ludidi, the **Deputy Chairperson** of the SBPSA, who warrants being duly authorised to sign on behalf of the entity above.

Date: 23 February 2026 At: Mthatha