

The Institute of Chartered Accountants of Nova Scotia

2010/2011 FEE SCHEDULE INFORMATION



The enclosed fee invoice has been prepared based on information we have in our records. Should your status have changed, please amend the billing accordingly by referring to the following schedule:

CATEGORY	ICANS	CICA	HST	TOTAL
CATEGORY I - RESIDENT & DEEMED RESIDENT (1)				
PRACTICING - PRIME (3) & (4)	\$790.00	\$460.00	\$187.50	\$1437.50
PRACTICING - NON- PRIME	\$790.00	-	\$118.50	\$908.50
CATEGORY II - RESIDENT & DEEMED RESIDENT (1)				
NON-PRACTICING - PRIME (4)	\$645.00	\$460.00	\$165.75	\$1270.75
NON PRACTICING - NON-PRIME	\$645.00	-	\$96.75	\$741.75
CATEGORY III - NON-RESIDENT (2)				
PRIME (4)	\$225.00	\$460.00	\$102.75	\$787.75
NON-PRIME	\$225.00	-	\$33.75	\$258.75
ENTRANCE FEE	\$700.00	-	\$105.00	\$805.00
TRANSFER FEE	\$225.00	-	\$33.75	\$258.75
RESIGNATIONS	See information on reverse			

NOTES

- (1) A "Deemed Resident" is a member who lives outside Nova Scotia but who is not a member of another Provincial Institute, the Bermuda Institute, or a corporate body outside Canada having the same or similar objects as the Institute.
- (2) A member who lives outside Nova Scotia unless a "Deemed Resident" for fee purposes (see Note 1).
- (3) A "Practicing Member" is defined in the by-laws as a member who is engaged in the practice of public accounting and includes member employees of practicing members. The by-laws define "practice of public accounting" as "offering service whether on a full-time or part-time basis to members of the public, alone or in partnership with others, in respect of any one or more of the following:
 - 'Public Accountancy' as defined in the Public Accountant's Act, Chapter 245, R.S.N.S. 1967, as amended from time to time; or
 - accounting, insofar as it involves analysis, advice and interpretation in an expert capacity, but excluding record keeping; and
 - taxation, insofar as it involves advice and counseling in an expert capacity, but excluding mechanical processing of returns"
- (4) A "Prime Member" is an individual who chooses to pay CICA dues through the Nova Scotia Institute. A Non-Prime Member pays CICA dues through another Provincial Institute or through the Bermuda Institute.

See reverse

RESIGNATION OF MEMBERSHIP

Processing closing date for Resignation requests is June 15, 2010

Any member located in another province wishing resigned status with the Nova Scotia Institute effective **April 30, 2010 should note and do the following IMMEDIATELY:**

1. If membership has not already been obtained with the Provincial Institute where you are now located, you **must** become a member there before resigning from Nova Scotia.
2. Write a letter resigning from the Institute of Chartered Accountants of Nova Scotia and mail to Suite 1410, 1791 Barrington Street, Halifax, NS B3J 3L1. Please note that all resignation requests must be submitted, with the appropriate documentation, to the Institute by the processing closing date of **June 15, 2010** of the new fiscal year in order for a member to resign. The responsibility for advising the Institute rests with the member, and the Institute regrets that it is unable to refund any dues already paid after the June 15th deadline.
3. Include, with your resignation letter, your membership certificate per:

BY-LAW SECT.3 (2) (of the Nova Scotia Members' Handbook)

"Such certificate shall remain the property of the Institute and in the event of termination or suspension of membership for any reason other than death shall be returned to the Institute."

If you are unable to locate your membership certificate, the Institute will provide you with a form to be completed stating "that you no longer have in your possession a certificate of membership in the Institute of Chartered Accountants of Nova Scotia". **This form must be notarized.**

4. Once the above is completed, your resignation will be presented to the Membership Committee for recommendation to Council for approval effective April 30, 2010.
5. Members not submitting their resignation by the required deadline may be subject to automatic suspension from membership:

BY-LAW SECT.8 (1) (of the Nova Scotia Members' Handbook)

"If any fee or assessment payable by any member of the Institute is not paid within sixty (60) days after the date upon which the same is due and payable, the Secretary shall forthwith send by registered mail to his or her address as shown on the register of members a notice to the effect that unless the said fee or assessment is paid within fifteen (15) days from the date of such notice such member shall be suspended from membership in the Institute. If such fee or assessment is not paid before the expiration of the said fifteen (15) days such member shall automatically stand suspended from membership in the Institute until the Council cancels such suspension upon such terms as the Council shall determine."

For further details please visit our website www.icans.ns.ca under the link "members/membership info" or contact the Membership Registrar, Cheryl Arsenault at carsenault@icans.ns.ca.