

The Institute of Chartered Accountants of India

GST on Member Fees

July 28, 2017

The ICAI Head Office vide Advisory No 1 dated 30th June 2017 has directed that Under Section 7 of the CGST Act, 2017, levy of 9%+ 9% is applicable on Fees from Members for all payments received in the Institute with effect from 1st July 2017. Accordingly, Members are requested to add GST @ 18% on Institute Fees payable by them for payments made by them from July 1, 2017 onwards and pay the same, if not paid for in payments made till date to the Institute.

Considering the above, the Schedule of Fees payable w.e.f. July 1, 2017 are as follows:

Members holding Certificate of Practice

Member Status	Membership Fee (Rs.)		COP Fee (Rs.)	
Associate Member	1500+18%GST	1770/-	3000+18%GST	3540/-
Fellow Member	3000+18%GST	3540/-	4000+18%GST	4720/-

Members 60+ years Without Certificate of Practice (As on 1st April 2017)

Associate Membership Fee (1100+18%GST)	1298/-
Fellow Membership Fees (2300+18%GST)	2714/-

Air Mail Charges for CA Journal (in case of members abroad):
(2100+18%GST): Rs.2478/-.

Similarly, 18% GST is applicable for Fees payable for all payments made to the Institute w.e.f. July 1, 2017.

- Entrance fees
- Restoration fees and old membership & COP fees
- Fellow admission fees
- Fellow conversion fees
- Duplicate certificate/ duplicate ID fees
- Members condonation fees
- Firm condonation fees
- Members fees received in advance
- Firm condonation fees received in advance

The list is illustrative & not exhaustive

Members are requested to make all Member related fees along with 18% GST for all payments made to ICAI from July 1, 2017.