

THE NEW BRUNSWICK INSTITUTE OF CHARTERED ACCOUNTANTS

April 2009

TO: All NBICA Members

RE: NOTICE OF 2009/2010 ANNUAL MEMBERSHIP DUES

Council has ratified the 2009/2010 annual membership dues. On behalf of Council, I am providing you with the following information. **INVOICES WILL BE SENT OUT IN EARLY APRIL.**

I. BILLING STATUS

MEMBERSHIP DUES ARE PAYABLE ON OR BEFORE MAY 31st. A LATE FEE OF \$100 WILL BE LEVIED ON ALL DUES UNPAID AS OF JUNE 1st (ASSESSMENT OF LATE FEE WILL BE STRICTLY ENFORCED).

2009/2010 dues schedule is detailed as shown below and are subject to 13% HST.

	<u>NBICA DUES</u>	<u>CICA DUES</u>	<u>TOTAL DUES</u>
<u>Prime Members</u>			
Resident (RP)	\$430	\$460	\$890
Non-Resident (NRP)	\$220	\$460	\$680
<u>Non-Prime Members</u>			
Resident (RD)	\$430	-	\$430
Non-Resident Duplicate (NRD)	\$220	-	\$220
<u>Other</u>			
Admission Fee (AF)	\$460	-	\$460
Practicing Fee (PF)*	\$193	-	\$193
Reinstatement Fee	\$460	-	\$460
Readmission Fee	\$460	-	\$460
Late Fee	\$100	-	\$100
Professional Corporation Fees			
Application Fee	\$150	-	\$150
Renewal Fee	\$100	-	\$100

*Practice Fee: The practicing fee is payable by all resident and non-resident members **who practice public accounting IN New Brunswick**, whether on a full or part time basis (in accordance with by-law 2).

You are a **PRIME MEMBER** if your CICA dues are paid through the New Brunswick Institute. You are a **NON-PRIME MEMBER** if the CICA component of your dues is paid through another provincial Institute.

You pay the **RESIDENT** rate if ANY of the following conditions apply:

- you are resident in New Brunswick;
- you do not hold membership in your province of residence if other than New Brunswick;
- you are a resident outside Canada and do not hold membership in any other provincial Institute or membership in a recognized accounting organization in the country of residence.

You pay the **NON RESIDENT** rate if you meet EITHER of the following conditions:

- you are resident outside Canada and are a member of another professional Institute or recognized accounting organization in the country of residence; or
- you are a resident of another province and belong to the Institute of that province.

II. PENALTIES FOR LATE PAYMENT

The due date for membership dues is April 1st. Please ensure your payment reaches the Institute office on or before May 31st. Cheques post-dated subsequent to May 31st will not be accepted.

The penalty for late payment is \$100 (+ HST) assessed on all members with unpaid dues as of June 1st - THIS LATE FEE ASSESSMENT WILL BE STRICTLY ENFORCED.

SUSPENSION is automatic as of August 1st unless payment (including late fees) is received in full on or before July 31st.

The names of suspended members are published in the newsletter ("Interim Report"). Suspended members are subject to a reinstatement and/or re-admission fee plus unpaid annual dues upon application for readmission to the Institute. All readmissions are at the discretion of Council.

III. RESIGNATION OF MEMBERSHIP

Any member in good standing against whom no disciplinary matters are outstanding shall be entitled to resign by giving written notice to the Secretary. Such resignation shall be effective as of the date of acceptance of same by Council. You must advise the Institute IN WRITING BEFORE JUNE 1st that you intend to resign or you will be required to pay the current years dues in order to resign in good standing. You must also return your NBICA membership certificate (pursuant to By-Law 54) ON OR BEFORE June 1st.

Your resignation will not be accepted by Council unless you have returned your membership certificate. If your written resignation is not received by June 1st this will result in owing the current years dues plus late fees in order to resign in good standing. Suspension will automatically take place August 1st for members with dues unpaid as of July 31st.

IV. WAIVER OF FEES

Waivers are available for certain situations/circumstances. Please refer to by-laws 87(1) and 87(2) for additional details. If you wish to apply for a waiver, please contact us for forms and additional information. **If you wish to apply for a waiver, your request along with the completed required forms must be received prior to June 1st.**

Any further questions you may have regarding your annual membership dues billing should be referred to Kathy Wills, Executive Assistant at (506)634-3195 (kathywills@nb.aibn.com).

Jack Blackier, LL.B., F.C.A.

for David McCain, CA
Secretary Treasurer

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