

**BREAKDOWN OF NEW EXEMPTION FEES**

<b>S/N</b>	<b>EXEMPTION</b>	<b>NEW RATE ₦</b>
1	<b>SUBJECT BY SUBJECT AT ALL LEVELS B.Sc/HND BUS ADMIN, BUS MGT, BANKING &amp; FINANCE, ECONS, INSURANCE, MBA (ECONS &amp; BUS ENVIRONMENT)</b>	<b>15,000</b>
2	<b>ALL SUBJECTS IN FOUNDATION B.Sc (EDU) ACCOUNTING OPTION</b>	<b>17,000</b>
3	<b>ECONOMICS AND BUSINESS ENVIRONMENT AND FUNDAMENTALS OF FINANCIAL ACCOUNTING IN FOUNDATION  (ATS II OLD SYLLABUS HOLDERS)</b>	<b>15,000</b>
4	<b>INTERMEDIATE ONLY</b>	<b>24,000</b>
5	<b>FURTHER EXEMPTION INTERMEDIATE – BCRM ONLY</b>	<b>17,000</b>
6	<b>B.SC/HND (ACCOUNTING) OBTAINED FROM ACCREDITED INSTITUTIONS: ➤ ALL FOUNDATION ➤ ALL INTERMEDIATE</b>	<b>41,000</b>
7	<b>ALL SUBJECTS IN FOUNDATION, INTERMEDIATE. M.SC (ACCOUNTING) OBTAINED FROM RECOGNIZED INSTITUTIONS IN ADDITION TO B.SC IN ANY OTHER RELATED DISCIPLINE</b>	<b>41,000</b>
8	<b>ALL SUBJECTS IN FOUNDATION, COSTING &amp; QUANTITATIVE TECHNIQUES, TAXATION AND AUDIT &amp; ASSURANCE IN INTERMEDIATE  (ATS III HOLDERS)</b>	<b>41,000</b>
9	<b>ALL SUBJECTS IN FOUNDATION AND INTERMEDIATE EXCEPT TAXATION, AUDIT AND ASSURANCE AND BUSINESS ENVIRONMENT IN FOUNDATION (ACIB HOLDERS)</b>	<b>33,000</b>
10	<b>ALL SUBJECTS IN FOUNDATION AND INTERMEDIATE (ANAN)</b>	<b>41,000</b>
11	<b>B.Sc/HND (ACCOUNTING) OBTAINED FROM NON-ACCREDITED INSTITUTIONS</b>	<b>17,000</b>
12	<b>FURTHER EXEMPTION FROM ADVANCE AUDIT AND ASSURANCE FOR THOSE WHO FAILED OR REFERRED IN OLD FINANCIAL REPORTING AND AUDIT PRACTICE.</b>	<b>24000</b>
13	<b>ALL SUBJECTS IN FOUNDATION, INTERMEDIATE AND MANAGEMENT ACCOUNTING, FINANCIAL ACCOUNTING IN PE I FOR B.SC , M.SC AND Ph.D IN ACCOUNTING.</b>	<b>54000</b>
14	<b>ALL SUBJECTS IN FOUNDATION AND TAXATION IN INTERMEDIATE ( CITN)</b>	<b>33000</b>