

Licence Fees for the Use of the ISCA Audit Manual for Standalone Entities (AMSE) in Electronic Form (hereafter referred to as the “Licensed Materials”):

S\$484.49 (including GST)

- Per copy per year of the Licensed Materials incorporated or included in a copy of the Designated Software, for a firm with 30 or less audit staff. Licensed Materials can only be used in conjunction with Designated Software*.

S\$585.42 (including GST)

- Per copy per year of the Licensed Materials incorporated or included in a copy of the Designated Software, for a firm with more than 30 audit staff. Licensed Materials can only be used in conjunction with Designated Software*.

Terms & Conditions:

The Licence Fees may be adjusted by ISCA from time to time to take into account prevailing GST rates in Singapore, and ISCA shall give Licensee reasonable prior notice of any such adjustments.

**Designated software providers are CaseWare, CCH, Smart Audit and SmartCursors.*

Updated in Jan 2023