

## Notice on Annual Fee 2026 Payment of Labuan Approved Auditor & Renewal Fee of Labuan Approved Liquidator

9 December 2025

Arising from the issuance of Revised Fee Structure Effective 1 January 2026 (<https://coral.labuanfsa.gov.my/notice-on-2026-annual-and-licence-fees-under-the-revised-fee-structure-effective-1-january-2026/>) and <https://coral.labuanfsa.gov.my/explanatory-guide-for-notice-on-2026-annual-and-licence-fees/>, the following is the fee structure related to Labuan Approved Auditor and Liquidator.

Type of Fees	Auditor		Liquidator	
	Current	Revised	Current	Revised
Annual fee / Renewal fee	USD1,000	USD1,500	USD300	USD300
Application for approval to be an approved auditor / liquidator	USD15	USD50	USD15	USD50
Approval of the Authority to be an approved auditor	USD30	USD50	NA	NA

We wish to inform that, Labuan approved auditor and liquidator are statutorily required to pay their annual fee or renewal fee in accordance with the following schedule:-

- Auditor: Payable based on calendar year i.e. on or before 15 January annually. Later than this date, late penalty shall be imposed.
- Liquidator: Payable upon anniversary approval date.

In terms of payment, please be advised that USD Deposit Account (DA) top-up system is already embedded at the COR@L since April 2025 including the creation of DA numbers for all approved auditors and liquidators which starts with 00001000110##### (16 digits). Your respective DA number is available at COR@L.

Kindly note for auditors that the rate of annual fee will be determined upon successful top-up payment in LEPAY at link : <https://lepay.labuanfsa.gov.my/>. As such, the top-up payment performed on 1<sup>st</sup> January 2026 onwards shall pay at revised rate i.e. USD1,500 (United States Dollar One Thousand and Five Hundreds). As a guide for top-up payment in LEPAY, kindly refer to the following Exhibit 1.

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The screenshot shows the 'Make payment' interface of the Labuan FSA e-Payment System (LEPAY). The header includes the Labuan FSA logo and the text 'Labuan FSA e-Payment System (LEPAY)'. A navigation bar at the top contains links for Home, All Transactions, Make Payment, Upload Payment, and Payment History. The main form area is titled 'Make payment' and contains the following fields:

- Select Fee Category: COR@L Deposit Account
- Select Fee Type: Deposit Account
- Select Fee: Topup Deposit Account - USD1,500
- Payment for (Company Name): AAL#### or ALL####
- Payment for (Company/LL Number):
- Payment for (Deposit Account Number): 00001000110####
- For the Year (eg. 2024): 2026

Upon successful payment of DA top-up, the Lepay receipt is available at Lepay for your record.

Finally, to complete the lodgement of annual fee / renewal fee, logon to COR@L, search your profile, select <annual fee payment for an approved auditor> or <renewal fee payment for an approved liquidator> respectively. On payment mode, select <deposit account> and utilised credited amount in DA at COR@L.

Should you require further clarification pertaining to the above, please do not hesitate to contact ROC via email at [roc@labuanfsa.gov.my](mailto:roc@labuanfsa.gov.my) or [msharfri@labuanfsa.gov.my](mailto:msharfri@labuanfsa.gov.my).

For and on behalf of  
Labuan Financial Services Authority