



## Application for Registration as a Certified Public Accountant (CPA) Checklist for applicant

Processing of an application may be delayed or rejected if it is not submitted together with the required payment and supporting document(s). Incomplete application will be pending in this office for a maximum of six months from the date of first receipt of the application by the Institute. It will be rejected for failure to provide appropriate payment and/or sufficient information after the lapse of the six-month period. An administration charge, as announced in the latest [Fee Schedule](#) on the Institute's website, will be deducted from the refund in the event an application is rejected by the Institute or is withdrawn by the applicant.

### **Certification of documents**

Unless otherwise specified, supporting documents must be certified as true copy by any of the following persons:

- (a) A certified public accountant, i.e. HKICPA member. Full name in BLOCK letters with HKICPA membership no. and signature should be provided on each of the document he/she has certified for verification purpose.
- (b) A legal practitioner. Full name with contact details and signature should be provided for future communication.
- (c) Government District Officer (through statutory declaration)
- (d) Authorised staff of the Institute (only if originals are presented with photocopies for certification)

*\* Applicants selecting option (d) to certify supporting documents must first upload copies of the documents and submit their online application. Please note that certified copies of supporting documents will be retained by the Institute and will not be returned.*

### **Payment and documents to be submitted by ALL applicants:**

- ☐ Appropriate application and annual fees as specified in the [Fee Schedule](#)
- ☐ Recent photo (in colour)
- ☐ Specimen signature of applicant (Click [HERE](#) for the form)
- ☐ CERTIFIED copy of the following items:
  - ☐ Hong Kong identity card / passport / China identity card (Please submit your passport if you do not have a Hong Kong identity card)
  - ☐ Educational certificate for the highest academic qualification

### **Additional documents to be submitted by applicants applying under the following entry routes:**

#### ☐ **Qualification Programme (QP) or HKSA/ACCA Joint Examination Scheme (JES) graduate:**

##### Certification of practical experience:

- ☐ For practical experience acquired under the requirements of the revised Practical Experience (PE) Framework **since 1 Jan 2023**, a complete set of the Training Records Summary of Practical Experience for Membership Admission (i.e. the Summary Report) that has been duly signed by the membership applicant.
- ☐ For practical experience acquired under the requirements of the old PE Framework **prior to 1 Jan 2023**, a complete set of Prospective Member's Record of Practical Experience that has/ have been duly certified by AE(s) or AS(s) and a set of completed Conversion Report that has been duly signed by the membership applicant, if applicable (\*).
- ☐ For practical experience acquired **on or before 31 Dec 2004**, CERTIFIED copy of work testimonial(s) certifying the exact length of employment, position(s) held and specific job duties under different position(s), and a full set of completed Student's Training Record Book duly certified by responsible personnel of the respective past employer(s).

(\*) Please refer to Section 5.5 Transitional Arrangements of the [Practical Experience Framework Support Manual](#) and [website](#) for details.

#### ☐ **Chartered Accountants from Institute of Chartered Accountants in Australia and New Zealand (CA ANZ) / Ireland (CAI) / Scotland (ICAS) / South Africa (SAICA):**

- ☐ CERTIFIED copy of your membership certificate issued by your parent institute
- ☐ Letter issued by your parent institute within 2 months of your membership application submission, certifying that you are a current member in good standing, the date when you were admitted as a full member of the institute, and that you acquired its membership by completing its education, examination and experience training programme. A sample of this letter is downloadable [HERE](#).

#### ☐ **Chartered Accountants from Institute of Chartered Accountants in England and Wales (ICAEW):**

- ☐ CERTIFIED copy of your ICAEW membership certificate
- ☐ Letter issued by ICAEW within 2 months of your membership application submission, certifying that you are a current member in good standing, the date when you were admitted as a full member of ICAEW, and that you acquired its membership by completing its education, examination and experience training programme. A sample of this letter is downloadable [HERE](#).

**ICAEW members who qualified without a degree, please also submit:**

- ☐ CERTIFIED copy of work testimonial(s) for at least 5 years of relevant training acquired from an office or with an employer approved by ICAEW.

**ICAEW members who qualified by virtue of their Chinese Institute of Certified Public Accountants (CICPA) membership, please also submit:**

- ☐ CERTIFIED copy of examination records issued by ICAEW certifying the specific papers they have passed under the ICAEW examination programme.
- ☐ CERTIFIED copy of work testimonial(s) for at least 2 years of relevant training acquired from an office or with an employer approved by ICAEW.

☐ **Members of Chartered Professional Accountants of Canada (CPA Canada)**

- ☐ CERTIFIED copy of your CPA Canada membership certificate
- ☐ Letter issued by CPA Canada within 2 months of your membership application submission, certifying that you are a current member in good standing, the date when you were admitted as a full member of CPA Canada, and that you acquired its membership by completing the education, examination and experience requirements of either the (i) legacy Canadian Chartered Accountants (CA) program; (ii) legacy Canadian Certified General Accountants (CGA) program; (iii) legacy Canada Certified Management Accountants (CMA) program; or (iv) post-unification Canadian CPA program (please specify which one of these qualification routes applies to you). A sample of this letter is downloadable [HERE](#).
- ☐ CERTIFIED copy of work testimonial(s) certifying the exact length of employment, position(s) held and specific job duties under different position(s).

**CPA Canada members who qualified through the legacy CGA or legacy CMA program, please also submit:**

- ☐ Verification of Post Qualification Experience Certificate form issued by your provincial/ regional CPA body certifying that you possess at least 2 years of relevant post-qualifying experience. Please click [HERE](#) for details.

☐ **Chartered Accountants from Institute of Chartered Accountants of Zimbabwe (ICAZ):**

- ☐ CERTIFIED copy of your ICAZ membership certificate
- ☐ Letter issued by ICAZ within 2 months of your membership application submission, certifying that you are a current member in good standing, the date when you were admitted as a full member of ICAZ, and that you acquired its membership by completing its education, examination and experience training programme. A sample of this letter is downloadable [HERE](#).
- ☐ Examination status report confirming the fulfillment of the Aptitude Test requirement

☐ **Members of Association of Chartered Certified Accountants (ACCA):**

- ☐ CERTIFIED copy of your ACCA membership certificate
- ☐ CERTIFIED copy of ACCA student card or other document indicating the date of your first registration as an ACCA student
- ☐ CERTIFIED copy of ACCA examination status report certifying all the papers you have passed in its examinations
- ☐ Certification of practical experience:
- ☐ For practical experience acquired under the requirements of the revised Practical Experience (PE) Framework **since 1 Jan 2023**, a complete set of the Training Records Summary of Practical Experience for Membership Admission (i.e. the Summary Report) that has been duly signed by the membership applicant.
- ☐ For practical experience acquired under the requirements of the old PE Framework **prior to 1 Jan 2023**, a complete set of Prospective Member's Record of Practical Experience that has/ have been duly certified by AE(s) or AS(s) and a set of completed Conversion Report that has been duly signed by the membership applicant, if applicable (\*).
- ☐ For practical experience acquired **on or before 30 Jun 2005**, CERTIFIED copy of work testimonial(s) certifying the exact length of employment, position(s) held and specific job duties under different position(s).

(\*) Please refer to Section 5.5 Transitional Arrangements of the [Practical Experience Framework Support Manual](#) and [website](#) for details.

**ACCA members applying under the current Mutual Recognition Agreement effective from Jul 2025, please also submit:**

Examination status report(s) certifying:

- ☐ Completion of the workshops of any one of Modules A–D and completion of the legacy QP Final Examination, OR
- ☐ Completion of the Capstone of the QP

☐ **Members of CPA Australia (CPAA):**

- ☐ CERTIFIED copy of your CPAA membership certificate
- ☐ CERTIFIED copy of your CPAA examination status report certifying all the papers you have passed in its CPA Program
- ☐ Letter issued by CPAA within 2 months of your membership application submission, certifying that (i) you are a current member in good standing, (ii) the date of your registration as an associate member of CPAA, (iii) the date you were admitted as a full member of CPAA, (iv) the date to which the membership fees is paid, and (v) you acquired its membership by completing the CPAA CPA Program and practical experience requirement.
- ☐ Certification of practical experience:
- ☐ For practical experience acquired under the requirements of the revised Practical Experience (PE) Framework **since 1 Jan 2023**, a complete set of the Training Records Summary of Practical Experience for Membership Admission (i.e. the Summary Report) that has been duly signed by the membership applicant.
- ☐ For practical experience acquired under the requirements of the old PE Framework **prior to 1 Jan 2023**, a complete set of Prospective Member's Record of Practical Experience that has/ have been duly certified by AE(s) or AS(s) and a set of completed Conversion Report that has been duly signed by the membership applicant, if applicable (\*).
- ☐ For practical experience acquired **on or before 30 Jun 2005**, CERTIFIED copy of work testimonial(s) certifying the exact length of employment, position(s) held and specific job duties under different position(s).

(\*) Please refer to Section 5.5 Transitional Arrangements of the [Practical Experience Framework Support Manual](#) and [website](#) for details.

**CPAA members applying under the current Mutual Recognition Agreement effective from Jul 2025, please also submit:**

Examination status report(s) certifying:

- ☐ Completion of the workshops of any one of Modules A–D and completion of the legacy QP Final Examination, [QR](#)
- ☐ Completion of the Capstone of the QP and passing the Institute's Aptitude Test on Hong Kong taxation.

**☐ Members / Students of Chinese Institute of Certified Public Accountants (CICPA)**

- ☐ CERTIFIED copy of your CICPA membership certificate (*for CICPA members only*)
- ☐ CERTIFIED copy of Certificate of Completion (全科合格證) of the PRC CPA Uniform Examination (全國統一考試)  
Examination status report(s) certifying:
  - ☐ Completion of QP Module D (Taxation) of the legacy QP / Module 14 (Taxation) of the QP
  - ☐ Completion of the QP Final Examination of the legacy QP / Capstone of the QP
- ☐ Certification of practical experience:
  - ☐ For practical experience acquired under the requirements of the revised Practical Experience Framework since 1 Jan 2023, a complete set of the Training Records Summary of Practical Experience for Membership Admission (i.e. the Summary Report) that has been duly signed by the membership applicant.
  - ☐ For practical experience acquired under the requirements of the old PE Framework **prior to 1 Jan 2023**, a complete set of Prospective Member's Record of Practical Experience that has/ have been duly certified by AE(s) or AS(s) and a set of completed Conversion Report that has been duly signed by the membership applicant, if applicable (\*).
  - ☐ For practical experience acquired **on or before 31 Dec 2004**, CERTIFIED copy of work testimonial(s) certifying the exact length of employment, position(s) held and specific job duties under different position(s).

(\*) Please refer to Section 5.5 Transitional Arrangements of the [Practical Experience Framework Support Manual](#) and [website](#) for details.

**☐ Members of Chartered Institute of Management Accountants (CIMA)**

- ☐ CERTIFIED copy of your CIMA membership certificate
- ☐ CERTIFIED copy of examination status report from CIMA certifying all the papers you have completed in the Chartered Global Management Accountant Professional Qualification programme  
Examination status report(s) certifying:
  - ☐ Completion of QP Module C (Business Assurance) of the legacy QP / Module 13 (Business Assurance) of the QP
  - ☐ Completion of QP Module D (Taxation) of the legacy QP / Module 14 (Taxation) of the QP
  - ☐ Completion of the QP Final Examination of the legacy QP / Capstone of the QP
  - ☐ Fulfillment of the Aptitude Test on Hong Kong law
- ☐ Certification of practical experience:
  - ☐ For practical experience acquired under the requirements of the revised Practical Experience (PE) Framework **since 1 Jan 2023**, a complete set of the Training Records Summary of Practical Experience for Membership Admission (i.e. the Summary Report) that has been duly signed by the membership applicant.
  - ☐ For practical experience acquired under the requirements of the old PE Framework **prior to 1 Jan 2023**, a complete set of Prospective Member's Record of Practical Experience that has/ have been duly certified by AE(s) or AS(s) and a set of completed Conversion Report that has been duly signed by the membership applicant, if applicable (\*).
  - ☐ For practical experience acquired **on or before 30 Jun 2005**, CERTIFIED copy of work testimonial(s) certifying the exact length of employment, position(s) held and specific job duties under different position(s).

(\*) Please refer to Section 5.5 Transitional Arrangements of the [Practical Experience Framework Support Manual](#) and [website](#) for details.

**☐ Former HKICPA members**

- ☐ Continuing Professional Development (CPD) Record Form to demonstrate the completion of at least 20 hours of relevant and verifiable CPD activities in the last one year at the time of re-application. (Click [HERE](#) to download the Form)
- ☐ Where applicable, a CPD Declaration Form declaring fulfillment of the CPD requirements as stipulated in Statement 1.500 for the year(s) in which your membership was removed may be required. Please send email to [member@hkicpa.org.hk](mailto:member@hkicpa.org.hk) to obtain such form.
- ☐ An administrative charge of HK\$1,000 will be applicable to former members re-applying for membership for the second or more time.

**Note:** Please refer to the "[Recognition of overseas bodies](#)" section on our website for details about the conditions of each recognition agreement with the overseas accountancy bodies.

Updated in July 2025