

**Body:** Institute of Chartered Accountants in England & Wales (ICAEW)

**Recognition:** Reciprocal Membership Agreement

(12 November 2017 – 11 November 2023)

**Members:**

1. Admitted as full members of ICAEW in good standing by completing its education, training and examination programme\*.
2. Submit membership application to the Hong Kong Institute of CPAs ("HKICPA").

\* *ICAEW members who qualified by virtue of their Chinese Institute of Certified Public Accountants membership need to have passed prescribed papers of the ICAEW examination programme and completed at least 2 years of relevant training with an ICAEW approved employer as part of their practical experience for HKICPA membership admission.*

Notes:

- ▶ Membership application [form R-3](#) is downloadable from the HKICPA website at [www.hkicpa.org.hk](http://www.hkicpa.org.hk).
- ▶ A [letter of good standing](#) issued by ICAEW within 2 months from the date of receipt of your Form R-3 by HKICPA **must be** produced to support your application.

Members of other accountancy bodies who joined ICAEW by virtue of ICAEW's reciprocal membership arrangements with another body or through the ICAEW Pathways to Membership programme are not eligible to apply for HKICPA membership under the Reciprocal Membership Agreement ("RMA").

**Students:**

Students of ICAEW should note that you are required to complete its education, training and examination programme, become a full member of the institute before you can be admitted as a member of the Hong Kong Institute of CPAs under the RMA.

Updated: 11 July 2022