

**Body:** Chinese Institute of Certified Public Accountants (CICPA)

**Recognition:** Mutual Examination Paper Exemptions

- The agreement was signed between the Ministry of Finance of the People's Republic of China (MOF) and the Financial Services and Treasury Bureau of the HKSAR Government as part of the Closer Economic Partnership Arrangements (CEPA) <[link to press release](#)>.
- This was the result of successful discussions between the Hong Kong Institute of CPAs (HKICPA), MOF and CICPA via the MOF/CICPA/HKICPA Joint Task Force constituted in February 2004.

In order to be eligible to apply the HKICPA membership, you must meet the following criteria:

1. You hold a university degree accredited or recognised by the Institute
2. You have passed the PRC CPA Uniform Examination (全國統一考試) or become a member of CICPA on or before 29 July 2008
3. You have passed Module D Taxation (up to December 2020 session) / Module 14 Taxation (from June 2021 session) of the HKICPA Qualification Programme
4. You have passed the Final Examination (up to June 2021 session) / Capstone (from December 2021 session onwards) of the HKICPA Qualification Programme
5. You must fulfill other membership application requirements of HKICPA at the prevailing time, including [practical experience requirements](#) and be a fit and proper person to be a certified public accountant

Details for application for the Qualification Programme:

<https://www.hkicpa.org.hk/en/Become-a-Hong-Kong-CPA/Qualification-Programme/Application-and-registration>