

Body: Chartered Professional Accountants Canada (CPA Canada)

Recognition: Reciprocal Membership Agreement (1 June 2018 – 11 November 2023)

Currently, GAA member CPA Canada is undergoing an internal review of its organization landscape. The required agreement provisions to conclude the renewal of the reciprocal membership agreement between CPA Canada and other GAA accountancy bodies are thus under evaluation by all relevant parties. The HKICPA is actively participating in these discussions and will continue to monitor the situation to safeguard the interests of its members.

The Canadian Institute of Chartered Accountants (CICA), the Society of Management Accountants of Canada (CMA Canada) and the Certified General Accountants of Canada (CGA Canada) have merged to establish CPA Canada for an integration of the country's national accounting bodies.

Members:

1. Admitted as full members of CPA Canada in good standing by completing the education, examination and experience requirements of either the:
 - legacy Canadian Chartered Accountants (CA) program;
 - legacy Canadian Certified General Accountants (CGA) program and have met additional requirement*;
 - legacy Canadian Certified Management Accountants (CMA) program and have met additional requirement*; or
 - post-unification Canadian CPA program

* CPA Canada members who qualified through the legacy CGA or CMA program must possess two years of relevant post-qualifying experience certified by their provincial/ regional CPA body. Please click [here](#) for the details of the requirement and certification.

2. Submit membership application to the Hong Kong Institute of CPAs ("HKICPA").

Notes:

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

Students:

Students of CPA Canada should note that you are required to complete its education, training and examination programme, become a full member of the institute and meet the Hong Kong Institute of CPAs' practical experience requirement, before you can be admitted as a member of the Hong Kong Institute of CPAs under the Reciprocal Membership Agreement.

Updated in March 2024