

**Body:** Institute of Chartered Accountants of Scotland (ICAS)

**Recognition:** Reciprocal Membership Agreement

(9 November 2023 – 30 November 2028)

**Members:**

1. Admitted as full members of ICAS in good standing by completing its education, training and examination programme.
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](http://www.hkicpa.org.hk).
- ▶ A [letter of good standing](#) issued by ICAS 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 ICAS 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 Reciprocal Membership Agreement.

香港會計師公會

Updated in November 2023