

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

(Incorporated by the Professional Accountants Ordinance, Cap. 50)



APPLICATION FOR THE ISSUE OF A PRACTISING CERTIFICATE

For Office Use Only

Name: _____ ()

Membership No.: _____

Date of Admission: _____

Practising Certificate No.: _____

Formal approval given on: _____

Registration effective from: _____

IMPORTANT:

- Please read Notes carefully before completing this Form.
- **Personal Data (Privacy) Ordinance:** All information provided in this form will be used by the Hong Kong Institute of Certified Public Accountants ("the Institute") for the purpose of exercising its powers under the Professional Accountants Ordinance ("PAO") and its subsidiary legislation (Cap 50) and administering or enforcing the relevant provision of the PAO and its subsidiary legislation, and for any other legitimate purposes as may be required, authorized or permitted by law. The Institute will also use your personal data provided in this form for statistical research and analysis and for other uses internally.

The provision of personal data by means of this form is voluntary. However, insufficient information may result in rejection of an application. Data collected may be accessible by the Institute's officers, persons or committees processing registration and related matters. Please refer to the Institute's privacy policy and personal information collection statement on its website at: www.hkicpa.org.hk.

Unless otherwise agreed, hard copies of any documents containing your personal data that you provide to the Institute will become the property of the Institute and will not be returned to you. The Institute will destroy any documents it holds in accordance with its internal policy and applicable laws.

Under the Personal Data (Privacy) Ordinance, applicants have a right to request access to and correction of their personal data kept by the Institute. If you wish to exercise these rights, please email admission@hkicpa.org.hk or contact the Admission Department at (852) 2287-7228.

Section 1 – Personal particulars

Dr./Miss/Mr./Mrs./Ms. *

Full name in BLOCK letters: _____

Name in Chinese, if any: _____

HKICPA member: # Yes, HKICPA membership no _____ .
 Membership application is enclosed.



Section 2 – Ordinary residence

I am ordinarily resident in Hong Kong on the following basis:

(Please ✓ any one of the options below)

- (1) I have been present in Hong Kong for not less than 180 days during the period of 12 months preceding the date of this declaration.
- (2) I claim to be ordinarily resident in Hong Kong because I am presently residing in Hong Kong and I intend to reside in Hong Kong for the next 12 months AND
 - a) I have the right of abode in Hong Kong or the right to land in Hong Kong and not to have imposed on me any condition of stay; OR *
 - b) I have been residing in Hong Kong for years since / / .
(no.) (mm) / yyyy)

(Please ✓ (a) or (b) as appropriate. If (b) applies, please provide the required information.)*
- (3) I claim to be ordinarily resident because I am working in P.R. China and I continue to be a partner / director / employee of a CPA firm/corporate practice registered with the Institute, AND have the right of abode in Hong Kong or the right to land in Hong Kong and not to have imposed on me any condition of stay AND
 - a) I continue to maintain a place of residence in Hong Kong; OR*
 - b) The principal member or members of my family (spouse and/or minor children) has or have been present in Hong Kong for not less than 180 days during the period of 12 months preceding the date of this declaration.
(Please ✓ (a) or (b) or both as appropriate. If neither (a) nor (b) is applicable to you, please ✓ (c) and elaborate your reasons in the space below for the Institute's consideration.)*
 - c) _____
- (4) I claim to be ordinarily resident in Hong Kong because
(Please elaborate your reasons in the space below for the Institute's consideration. Please attach additional sheets if space is insufficient.)

* Please delete as appropriate.

Please put a "✓" in the appropriate box.

Section 3 – Examination attainment (see Notes 1.3 and 6.1)

I have satisfied the Institute's Practising Certificate Examinations requirement by virtue of sitting and passing the following(s):

	<u>HKICPA PC Examinations</u> Diet passed (mm/yyyy)	<u>HKSA/ACCA Joint Examination Scheme</u> Diet passed (mm/yyyy)	Paper no.
PC-Business Assurance or equivalent:	_____	_____	_____
PC-Law or equivalent:	_____	_____	_____
PC-Taxation or equivalent:	_____	_____	_____

Applicants who have the following qualifications may be exempted from all/ part of the PC examination requirement: #

- I am a graduate of the HKICPA Qualification Programme ("QP"), student no.: _____
 - Registered as a QP student before 1 January 2008 – exempted from the PC examination requirement.
 - Registered as a QP student on or after 1 January 2008
 - Hong Kong degree holder Overseas degree holder
- Studied HK law subjects at an accredited university degree programme or Conversion Programme of the Institute
 - Yes, exempted from the PC examination requirement.
 - No, but passed the Aptitude Test in HK Law in the _____ (mm/yyyy) examination session.

- I became a CPA by virtue of my membership from an overseas institute. I have passed audit paper(s) in the professional examination of my parent institute: _____
(Name of parent institute)
- Paper no.: _____ Diet passed: (mm/yyyy) _____
- I have passed PC-Law in the _____ (mm/yyyy) and PC-Taxation in the _____ (mm/yyyy) PC examination sessions.

- I am a CICPA member who qualified as a CPA by taking Module D – Taxation and Final Examination of the QP under MEPE:
 - I have passed PC-Law in the _____ (mm/yyyy) PC examination session.
 - I have NOT sat and passed the Auditing paper in the PRC CPA Uniform Examination but I have passed PC-Business Assurance in the _____ (mm/yyyy) PC examination session.

Section 4 – Full-time approved accounting experience (see Notes 1.4, 6.2 and 6.3)

(In chronological order with current employment in the last row)

(A) Pre-qualification

<u>From</u> (dd/mm/yyyy)	<u>To</u> (dd/mm/yyyy)	<u>Name of CPA practice</u>	<u>Work location</u>	<u>Position held/ Department</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

(B) Post-qualification

<u>From</u> (dd/mm/yyyy)	<u>To</u> (dd/mm/yyyy)	<u>Name of CPA practice</u>	<u>Work location</u>	<u>Position held/ Department</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

(Please use separate sheets, if necessary, duly signed with your full name and date on each of the sheet(s) attached. Total no. of sheet(s) attached _____)

Please put a "✓" in the appropriate box.

* Please delete as appropriate.

**Section 5 – Present employment that is not included in Section 4(B) above OR
New employment which will commence within the next three months** (see Notes 2 and 6.4)

Name of employer: _____

Nature of business: _____ Position held: _____

Office address: _____

Tel. no.: _____ Fax. no.: _____ Date of commencement: (dd/mm/yyyy) _____

Section 6 – Mode of intended practice # (see Notes 3 and 6.5)

(A) Professional practice in the following mode

(The Council has ruled that the number of firm / corporate practice names under which a PC holder may register should in no case exceed three.)

- a. In my own name
- b. Sole proprietor/ Partner of a firm
 A proposed CPA firm (Form RF-1 enclosed)
Proposed firm name: _____
 An existing CPA firm (see Note 6.5(a))
Firm name: _____
- c. Shareholder/Director of a corporate practice
 A proposed corporate practice (Form RCP-1A enclosed)
Proposed practice name: _____
 An existing corporate practice (see Note 6.5(a))
Name of corporate practice: _____
- d. Authorised signatory of an existing firm (see Note 6.5(b))
Firm name: _____

(Please use separate sheets, if necessary, duly signed with your full name and date on each of the sheet(s) attached. Total no. of sheet(s) attached _____)

Section 7 – Registered office of intended practice (see Notes 4 and 6.6)

(in English)

(in Chinese)

Tel. no.: _____ Fax. no.: _____

Name under which the lease is taken (if the applicant is not the lessee): _____

Nature of lessee's occupation: _____

Section 8 – Others #

Applications considered and approved by the Council in or after November each year will normally become effective on 1 January of the next calendar year. Applicants who wish to have their applications to take effect from the current calendar year should indicate so by putting a "✓" in the following box: (see Note 7.2)

Current year (Annual fees are to be paid accordingly.)

* Please delete as appropriate.

Please put a "✓" in the appropriate box.

Section 9 – Declaration [#] (see Note 5.5)

- I declare that the above information is true and complete to the best of my knowledge and belief.
- I declare that I am not a bankrupt nor has become bankrupt nor has entered into a voluntary arrangement with my creditors within the meaning of the Bankruptcy Ordinance (Cap. 6). (see Note 8)
- I hereby authorize the Hong Kong Institute of Certified Public Accountants ("the Institute") to obtain my personal information from third parties for the purpose of verifying my experience and qualifications, and I authorize any such third party to release my personal information to the Institute. (see Note 5.4)
- I declare that I have had no conviction of any criminal offence or misconduct locally or overseas, and I undertake to notify the Registrar of any such future conviction as soon as practicable. (see Note 10)
- I declare that I have read and understand the following professional standards of the Institute which are relevant to practising public accountancy, and that I agree to observe and abide by them upon the issuance of a practising certificate to me (see Note 11):
- Part B: Professional Accountants in Public Practice and Part D: Additional Ethical Requirements in the Code of Ethics for Professional Accountants;
 - Statement 1.4 Practice Review; and
 - HKSQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements.
- I waive all claims against the Hong Kong Institute of Certified Public Accountants for any loss or damage I may suffer arising from this application.

Signature: _____ Date: _____
(dd/mm/yyyy)

Full name in BLOCK letters: _____

Please put a "✓" in the appropriate box.

The completed application form should be sent with all supporting documents and appropriate fees by registered mail to:
The Registrar, Hong Kong Institute of Certified Public Accountants, 27th Floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong.

P.S. Applicants may also submit their applications by hand to the Institute's services counter at the above address during office hours.

Hong Kong Institute of Certified Public Accountants Application for the issue of a Practising Certificate ("PC") Checklist for applicant

Processing of an application may be delayed/ rejected if it is not submitted together with the required payment/ supporting document(s) as detailed below. Incomplete application will be pending in this office for at most 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 for processing after the lapse of the six-month period. An administration charge, as announced in the latest Fee Schedule posted in the Institute's website at www.hkicpa.org.hk, will be deducted from the refund in case an application is rejected by the Institute or is withdrawn by the applicant.

Please indicate items you have attached to your completed application Form R-4 by putting a "✓" in the appropriate boxes below:

1. Payment and documents to be submitted by ALL applicants
 - Appropriate application and annual fees payable to the "Hong Kong Institute of Certified Public Accountants".
 - CERTIFIED ^{Note①} copies of Examination Status Reports/Records issued by your parent institute confirming your fulfillment of the examination requirement i.e. passed papers PC-Business Assurance / PC-Law / PC-Taxation or the equivalents.
 - ORIGINAL Proforma(s) for Testimonial from past and present employer(s) certifying your employment period, position held, specific job nature and percentage of audit involvement. ^{Note②}
2. Two character references to be submitted by the referees to the Institute direct. *(For applicants who have become HKICPA members for more than one year.)*
3. Additional documents to be submitted by applicants under the following situations
 - a. For applicants who are not a current CPA registered with the Institute:
 - Application for registration as a certified public accountant (Form R-3) along with appropriate payment and relevant supporting documents.
 - b. For applicants who will resign/have resigned from their present employment to practise on full time basis after taking out a PC
 - A letter from your present employer confirming their acceptance and the effective date of your resignation.
 - c. For applicants whose Proforma for Testimonial or other supporting documents is not issued by their present employer who/which is a HKICPA PC holder or a CPA practice
 - A letter from your present employer indicating his/her/its awareness of your application for a PC.
 - d. For applicants who are applying on the basis of approved accounting experience acquired from Mainland CPA practice(s).
 - Official letter duly signed by the sole proprietor / practising partner of the firm or the practising member director of the corporate practice certifying that the applicant has satisfied the following criteria:
 - (i) the Mainland CPA practice is a branch/subsidiary of or affiliated with a CPA practice in Hong Kong; and
 - (ii) the applicant's work significantly relates to the accounting practices of Hong Kong; and
 - (iii) the applicant is working under the direct supervision of a Hong Kong PC holder; and
 - (iv) a substantial amount of the applicant's experience is in auditing.
 - e. For applicants who intend to practise in the name of an existing CPA practice
 - A letter from the CPA practice concerned confirming its intention to admit you as a partner or a shareholder / director of the practice.
 - f. For applicants who intend to practise as an authorised signatory of an existing firm
 - A letter from the firm concerned confirming their intention to authorise you to sign on behalf of the firm.
 - g. For applicants who intend to use the address of his/her present employer or an existing CPA practice which is the leaseholder / landlord of his/her proposed registered office
 - A letter of consent from the relevant party authorising the use of his/her/their premises as your registered office and the erection of a signboard at the entrance to your office.

Signature: _____

Date: _____
(dd/mm/yyyy)

Full name in BLOCK letters: _____

Note ①

Certification of documents – Applications should be supported by originals. If photocopy is provided, it 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. should be provided on each of the document he/ she has certified for verification purpose.
- b. A legal practitioner. Full name with contact details 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)

Note ②

The Institute will only accept a Proforma for Testimonial issued by the present employer of an applicant within the last two months from the date of receipt of such Proforma.

NOTES

Please read these notes carefully before completing **Form R-4**

(The Institute reserves the right to change, modify, add or remove any part of this application form without prior notice. Please check the Institute's website from time to time for the latest version.)

Note 1 – Requirements for the issue of a practising certificate

1.1 A person must be a member of the Institute, i.e. a certified public accountant ("CPA"), or in the process of applying to be a CPA before s/he may apply for the issue of a Practising Certificate. The issue of a Practising Certificate is governed by section 29A of the Professional Accountants Ordinance ("PAO").

A CPA may apply for a Practising Certificate if s/he:

- (a) has had a period of not less than four years of full-time approved accounting experience of which at least one year is post-qualifying experience, i.e., acquired after becoming a member of a body accepted by the Council under section 24(1A) of the PAO or after registration as a CPA with the Institute.
The four-year period may be reduced to 30 months if the experience acquired is all post-qualifying.
In either case, a substantial proportion of the approved accounting experience must be in auditing and at least one year of such experience must be gained in Hong Kong within three years prior to the date of application.
- (b) is ordinarily resident in Hong Kong;
- (c) has passed examinations in local law and taxation and where applicable auditing; and
- (d) is not a bankrupt nor has become bankrupt nor has entered into a voluntary arrangement with my creditors within the meaning of the Bankruptcy Ordinance (Cap. 6).
- (e) has complied with relevant Continuing Professional Development ("CPD") requirements prescribed by the Council.

1.2 The list of accountancy bodies currently accepted by the Council under section 24(1A) of the PAO is appended below:-

- | | |
|---|---|
| ▶ Association of Chartered Certified Accountants | ▶ Institute of Chartered Accountants in England and Wales |
| ▶ Chartered Accountants Australia and New Zealand | ▶ Institute of Chartered Accountants of Scotland |
| ▶ Chartered Accountants Ireland | ▶ Institute of Chartered Accountants of Zimbabwe |
| ▶ Chartered Institute of Management Accountants | ▶ South African Institute of Chartered Accountants |
| ▶ Chartered Professional Accountants Canada | ▶ U.S. State Boards of Accountancy |
| ▶ CPA Australia | |

1.3 For the examination requirement:-

- (a) An applicant must have sat and passed examinations in Hong Kong Law and Taxation unless his/her name was on the Institute's membership register on 30 June 1982.
- (b) An applicant who has not sat and passed the audit papers in the professional examination of their parent institute are required to sit and pass, in addition to PC-Law and PC-Taxation (formerly known as PC-Tax Planning), a paper in PC-Business Assurance (formerly known as PC-Auditing) in the Institute's Practising Certificate Examinations ("PC Examinations").
- (c) QP-graduate members, who registered as a student under the Institute's Qualification Programme ("QP") on or before 31 December 2007, and completed the QP in full, are exempted from the PC Examinations and are deemed to have satisfied the examination requirement for PC issuance purpose.
- (d) QP-graduate members, who (i) registered as a QP student on or after 1 January 2008, (ii) hold an overseas accountancy degree, and (iii) have not taken Hong Kong law subject(s) at an accredited university degree programme or in an accredited Conversion Programme of the Institute, are required to sit and pass the Aptitude Test ("AT") in Hong Kong Law before they can satisfy the examination requirement for PC issuance purpose.

With effect from the 2008/2009 academic year, QP graduates who (i) were students of accredited accountancy degree programmes of the Institute who have studied the law subject(s) in exchange programmes at non-Hong Kong tertiary institutions; or (ii) are non-Hong Kong degree holders and have been exempted from the local law subject(s) in the accredited Conversion Programmes of the Institute, are required to sit and pass the AT in Hong Kong Law in order to fulfill the competency requirement in local law for the issue of a PC.

Relevant information and Entry Form for the AT is available at: <https://www.hkicpa.org.hk/en/Membership/Registration-and-licensing/Members-and-Affiliates/Register-as-a-CPA/Aptitude-Test>.

- (e) From June 2011 session onwards, those who have sat and passed the QP Module C (Business Assurance) and/ or QP Module D (Taxation) are exempted from the PC-Business Assurance/ PC-Taxation paper(s) respectively under the PC Examinations for PC issuance purposes.

- (f) The Chinese Institute of Certified Public Accountants ("CICPA") members who qualified as a CPA under the Mutual Examination Paper Exemptions Agreement for Mainland and Hong Kong Accountants ("MEPE") are required to sit the PC-Law paper under the PC Examinations for PC issuance purposes.
Those who have NOT sat and passed the Auditing paper in the PRC CPA Uniform Examination of CICPA are required to sit and pass both the PC-Business Assurance and PC-Law papers under the PC Examinations for PC issuance purposes.
- (g) Please refer to the Notes to the Registration and Entry Form for the PC Examinations or our website at: <https://www.hkicpa.org.hk/en/Membership/Registration-and-licensing/Practice-units/Obtain-a-Practising-Certificate/Practising-Certificate-Examinations> announced by the Institute from time to time for details of the eligibility for exemptions from the Institute's PC Examinations.
- 1.4 For the purpose of assessing "approved accounting experience", the following should be noted:
- (a) **Employing organization** – must be the office of a PC holder or a CPA practice in Hong Kong. If the experience is acquired outside Hong Kong, it will be assessed in accordance with the policy announced at: <https://www.hkicpa.org.hk/en/Membership/Registration-and-licensing/Practice-units/Obtain-a-Practising-Certificate/issuance-requirements/approved-accounting-exp>.
- (b) **Job nature** – must be full time continuous experience with at least 75% in auditing.
- (c) **One-year post-qualifying experience** – at least one year of such experience must be acquired after becoming a member of a body accepted by the Council under section 24(1A) of the PAO or after his/her registration as a CPA with the HKICPA.
- (d) **One-year recent local experience** – must include at least one year full time experience acquired from a CPA practice in Hong Kong (at least 75% in auditing) and gained within three years prior to the date of submission of this application to the Institute.
- (e) **Employment period of less than 12 months** – within the required length of full-time experience in public practice for a PC (i.e. 4 years or 30 months if all experience is post-qualifying – see Note 1.1), an applicant can have up to two employments, each of which is less than 12 months long with the same employer. The rest of the experience must be acquired from employment(s) that lasts for at least 12 months with the same employer. The respective requirements are:

	Minimum length of full-time experience for PC	Maximum number of employments	Maximum number of employments which are less than 12 months each
Experience comprising pre- and post-qualifying experience	4 years	5	2
All experience is post-qualifying	30 months	4	2

- (f) **Full time experience in public practice gained in the Mainland** – will be accepted as satisfying (1) the 4-year/ 30-month approved accounting experience requirement (see Note 1.1) in part [Note A](#), and (2) the one-year recent local experience requirement (see Note 1.4(d)) in full if:
- 1) the Mainland CPA practice is a branch/subsidiary of or affiliated with a CPA practice in Hong Kong; and
 - 2) the applicant's work significantly relates to the accounting practices of Hong Kong; and
 - 3) the applicant is working under the direct supervision of a Hong Kong PC holder; and
 - 4) a substantial amount of the applicant's experience is in auditing.

Note A – At least one year of the 4-year/30-month approved accounting experience must have been acquired in Hong Kong.

Note 2 – Applicants who are employees of a PC holder or a CPA practice

In the event that the Proforma for Testimonial or other supporting documents submitted with the application is not issued by the applicant's present employer, which is a PC holder or a CPA practice, the applicant is required to submit a letter from his/her present employer to confirm that his/her employer is aware of and has no objection to the applicant's taking out a PC.

Note 3 – Mode of intended practice

- 3.1 The Council rules that the number of firm/ corporate practice names under which a PC holder may register as a sole proprietor, partner, director, authorized signatory or authorized person (as the case may be) should in no case exceed three.

In sum, in addition to practising in his/her own name, a PC holder may practise in one or at most three of the following mode of practice:

- in the name of a firm;
- in the name of a corporate practice;
- as an authorised signatory of a firm; and/or
- as an authorised person of a corporate practice.

- 3.2 A formal application to use a firm name must be submitted to the Council on a separate form (Form RF-1). The use of the term "& Co." after one's name is regarded as a firm name which requires registration. The sole proprietor or at least one of the practising partners of a firm must practise on a full time basis.

- 3.3 A formal application to use the name of a corporate practice must be submitted to the Council on separate forms (Forms RCP-1A and RCP-1B). The use of the term "CPA Co. Ltd." after one's name is regarded as the name of a corporate practice which requires registration. The practising member director of a sole practising member corporate practice or at least one of the practising member directors of a corporate practice must practise on a full time basis.

Note 4 – Registered office

- 4.1 Section 31(1) of the PAO stipulates that: -
"Every certified public accountant (practising) shall have a registered office in Hong Kong to which all communications and notices may be addressed."
- 4.2 If an applicant intends to use the address of his/her present employer or an existing CPA practice as his/her registered office, an official letter of consent from his/her employer or leaseholder/ landlord must be produced to the effect that the latter has no objection to such use and to the erection of a signboard at the entrance to the registered office.
- 4.3 In order to facilitate the statutory requirement of publishing a list of practising certificate holders in the Government Gazette, an applicant is required to provide his/her address of the registered office in both English and Chinese.

Note 5 – Processing of application

- 5.1 The Registration and Practising Committee will examine an application made on this Form and submit its recommendations to the Council for approval.

The result of an application will normally be available 10 weeks after the relevant submission deadline. Please refer to the Submission

- 5.2 Deadline announced by the Institute from time to time.
- 5.3 Failure to provide full information and evidence may cause delay in the processing of an application.
- 5.4 The Institute reserves the right to verify where necessary the information furnished by the applicant with the referee(s)/ employer(s)/ parent institute(s)/ any third parties concerned.
- 5.5 Any false information/ declaration provided in this application form may result in application not being processed. Please review your application carefully before submission of your application to the Institute.

Note 6 – Supporting documents

Unless otherwise specified, all documents submitted, if they are photocopies, must be certified by a HKICPA member or a legal practitioner.

- 6.1 **Examination results**
Documentary evidence issued by HKSA/HKICPA and/or the applicant's parent institute showing passes in the required Auditing, Law and Taxation papers under respective professional examinations, including the Institute's PC Examination and Aptitude Test, and examinations offered by the applicant's parent institute, must be produced.
- 6.2 **Proforma for Testimonial** (Form PCT)
(a) Only original Form PCT will be accepted. Please refer to the Notes on the Form PCT for other details.
(b) Testimonials presented in any other format will only be accepted if they provide all the necessary information required by Form PCT and that they are signed by the sole proprietor / practising partner of a firm or the practising member director of a corporate practice under the letterhead of the CPA practice.
- 6.3 **Letter(s) certifying the approved accounting experience acquired from Mainland CPA practice(s)**
For applicants who are applying on the basis of approved accounting experience acquired from Mainland CPA practice(s), official letter(s) duly certified by the sole proprietor/ practising partner of the firm or the practising member director of the corporate practice must be produced to substantiate that the applicant has satisfied all the 4 criteria as specified in Note 1.4(f) above.
- 6.4 **Letter of awareness**
In the event that the Form PCT or official testimonial submitted with the application is not issued by the applicant's present employer, which is a PC holder or a CPA practice, the applicant is required to submit a letter from his/her present employer to confirm that his/her employer is aware of and has no objection to the applicant's taking out a PC.
- 6.5 **Mode of practice**
(a) If an applicant intends to practise as a partner of an existing firm or as a practising member director of an existing corporate practice, a letter from the firm/ corporate practice confirming its intention to admit the applicant as a partner/ practising member director of the firm/ corporate practice is required to support his/her application.
(b) If an applicant intends to practise as an authorised signatory of a firm, a letter from the firm giving such authorisation is required to support his/her application.
(c) If an applicant intends to practise as a sole proprietor/ partner of a proposed firm or a practising member director of a proposed corporate practice, a Form RF-1 or a Form RCP-1A should be submitted together with this application.
- 6.6 **Letter of consent**
(a) An official letter of consent from the applicant's present employer or an existing CPA practice which is the leaseholder/ landlord of the applicant's intended registered office must be produced to the effect that he/she/they has/have no objection to such use and to the erection of a signboard at the entrance to the registered office. A sample of such letter is provided at the end of this Form for reference.
(b) Applicants who will practise under the name of a CPA practice, either as a sole proprietor/ partner/ authorised signatory of a firm or as a practising member director of a corporate practice, are exempt from this requirement.

6.7 Character Reference (Form CR)

Character references from two HKICPA members. Please refer to the Notes on the Form CR for other details.
(Applicants who have become HKICPA members for less than 1 year need not supply character references.)

Note 7 – Fee

- 7.1 An application must be accompanied by the appropriate application and annual fees. Please refer to the Fee Schedule announced by the Institute from time to time.
- 7.2 Applications approved by Council during the year will take effect immediately, except those approved in November or December which will take effect on 1 January of the next calendar year. Applicants whose application will be considered by Council in November or December but wish to have their applications take effect from the current calendar year are required to indicate their option in Section 8 of this Form and pay the annual fees for both the current and the next calendar year accordingly.
- 7.3 A \$500 administration charge will be deducted from the refund in case an application is rejected by the Institute or is withdrawn by the applicant.

Note 8 – Filing requirements upon approval of this application**8.1 Letterhead and confirmation of erection of a signboard** (within 3 months from the approval date)

The Council rules that after the issuance of a PC to a certified public accountant, s/he should within 3 months thereof, file with the Institute:

- (a) a specimen letterhead which either bears his/her own name, the name of his/her firm or the name of his/her corporate practice if a firm or a corporate practice is registered with the Institute; and
- (b) a completed reply slip in respect of confirmation of erection of a signboard at the entrance to the registered office.

8.2 Business registration certificate (within 6 months from the approval date)

Section 30(6) of the PAO stipulates that: -

"If a certified public accountant fails to commence practice within 6 months from the date of issue of the practising certificate the Council may cancel the practising certificate."

To this effect, a copy of the Business Registration Certificate should be produced within 6 months from the date of issue of a PC to a CPA as evidence of his/her commencement of business.

Note 9 – Bankruptcy

Section 30(7) of the PAO stipulates that: -

"A practising certificate shall not be issued to, and the Council may cancel the practising certificate of, a certified public accountant who is or has become bankrupt or has entered into a voluntary arrangement with his creditors within the meaning of the Bankruptcy Ordinance (Cap. 6)."

Note 10 – Conviction in Hong Kong or elsewhere

A certified public accountant who is convicted either in Hong Kong or in another jurisdiction of any criminal offence or is found guilty of any professional misconduct by a local or an overseas professional or regulatory body should notify the Institute of the conviction or finding as soon as practicable.

Note 11 – Professional standards on the practice of public accountancy

Members have declared that they agree to abide by the PAO, Professional Accountants By-laws and HKICPA's Professional Standards at the time they applied for membership. Some sections of the Institute's professional standards contain statements specifically applicable to practising members and CPA practices. It is essential that members acquaint themselves with these statements before applying for a practising certificate. All professional standards are published in the Members' Handbook which is accessible from the Institute's website at <https://www.hkicpa.org.hk/en/Standards-and-regulation/Standards/Members-Handbook-and-Due-Process/Members-Handbook>.

Note 12 – Practice review

All CPA (practising), whether practising in own name, in the name of a firm or in the name of a corporate practice, will be subject to practice review. Applicants should refer to Part IVA of the PAO which is included in Volume I of the HKICPA Members' Handbook and the Practice Review Procedures Manual which will be distributed to members upon the issuance of a PC.

Note 13 – Annual renewal requirements

- 13.1 PAO provides that the issue of a PC shall expire on 31 December each year and is re-issued annually on application.
- 13.2 In addition to the payment of the membership and PC annual/renewal fees, each PC holder is required to complete and return to the Institute the Declaration of compliance with CPD requirement and Declaration for the re-application of a PC.
- 13.3 On receipt of the required fees (both member and PC fees) and duly signed declarations, a PC valid from 1 January to 31 December of the year will be available for collection at the Institute's office.

Note 14 – Change of particulars

- 14.1 Any change in the mode of practice should be notified to the Registrar in writing within one month thereof. Notification sent via email is not accepted for the purpose.
- 14.2 In accordance with section 31(3) of the PAO, any change in the address of the registered office shall be notified to the Registrar within 14 days thereof and shall be entered in the register by the Registrar. Any CPA (practising) who practises in contravention of this section shall be guilty of an offence and shall be liable on conviction to a fine.

Note 15 – Enquiries

For enquiries in relation to the application, please contact the Admission Department of the Institute via email at: admission@hkicpa.org.hk; telephone: (852) 2287-7228 or fax: (852) 2575-6852.

Last update on 15 Nov 2018

Hereunder is a sample of a letter of consent as referred in Note 4.2 & 6.6. If Note 4.2 applies to you, please request the leaseholder/ landlord to reproduce this letter on their standard letterhead.

Date: _____

Registrar,
Hong Kong Institute of Certified Public Accountants,
27th floor, Wu Chung House,
213 Queen's Road East,
Wan Chai, Hong Kong.

SAMPLE

Dear Sirs,

Re: _____
(name of Practising Certificate applicant)

This is to confirm that our (i) **company being the present employer of the above-named PC applicant situated at the following office** / (ii) **CPA practice being the leaseholder/ landlord* of the following registered office***:

_____ (in English)

_____ (in Chinese)

has no objection to the use of the premises as the registered office of the said practising certificate applicant, and has given permission to the said practising certificate applicant to erect a signboard with appropriate description at the entrance to the registered office.

Yours faithfully,

(Signature)

(Full name in BLOCK letters)

(Position held)

(Name of company)

(Company chop, if any)

* Please delete as appropriate.