



Hong Kong Institute of  
**Certified Public Accountants**  
香港會計師公會

# Application for registration as a Certified Public Accountant

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

## For Office Use Only

Name: \_\_\_\_\_ ( \_\_\_\_\_ )

Membership No.: \_\_\_\_\_

Conditional / Formal approval given on: \_\_\_\_\_

Registration effective from: \_\_\_\_\_

**Important:**

Please read the 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.

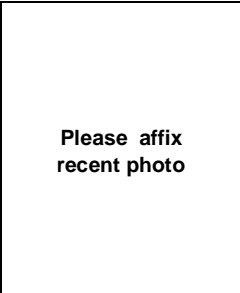
The provision of personal data by means of this form is voluntary. However, insufficient information may result in rejection of an application. Data collected may be accessible by the Institute's officers, persons or committees processing registration and related matters. Please refer to the Institute's privacy policy and personal information collection statement on its website at: [www.hkicpa.org.hk](http://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](mailto:admission@hkicpa.org.hk) or contact the Admission Department at (852) 2287-7228.

**Section 1 – Personal particulars**

Dr./Miss/Mr./Mrs./Ms.\*  
 Name (both English/ Chinese) must be the same as that appearing in your HKID card or Passport or China ID (see Note 2)



Full name in BLOCK letters: \_\_\_\_\_

Name in Chinese, if any: \_\_\_\_\_ Date of birth: \_\_\_\_\_  
(dd/mm/yyyy)

Hong Kong identity card no.: \_\_\_\_\_ Place of birth: \_\_\_\_\_ Nationality: \_\_\_\_\_

**For applicants not holding a Hong Kong identity card:**

China ID no.: \_\_\_\_\_ Passport no.: \_\_\_\_\_ Place of issue: \_\_\_\_\_

**Section 2 – Contact details** (see Note 3)

a. Email address: (see Note 11) \_\_\_\_\_

b. Address: (see Note 12)

Residential: \_\_\_\_\_  
 \_\_\_\_\_

Business: \_\_\_\_\_  
 \_\_\_\_\_

P.O. Box: \_\_\_\_\_

Correspondence address: #

Residential address       Business address       P.O. Box

c. Mobile:      Country code: \_\_\_\_\_ Mobile no.: \_\_\_\_\_

Office:      Country code: \_\_\_\_\_ Phone no.: \_\_\_\_\_ Fax no.: \_\_\_\_\_

Residential:      Country code: \_\_\_\_\_ Phone no.: \_\_\_\_\_ Fax no.: \_\_\_\_\_

\* Please delete as appropriate.

# Please put a "✓" in the appropriate box.

**Section 3 – Professional attainments**

**(A) The Institute's registered student #** *(see Note 17.3)*

Student no.: \_\_\_\_\_ Diet of completion of the examination, if applicable: \_\_\_\_\_  
(mm/yyyy)

No *(Please proceed to Sections 3(B) and 3(C) below)*

**(B) Current member of an accountancy body accepted by the Institute**

	<u>Institute 1</u>	<u>Institute 2</u>	<u>Institute 3</u>
Name of Institute:	_____	_____	_____
Membership no.:	_____	_____	_____
Date admitted: <i>(dd/mm/yyyy)</i>	_____	_____	_____
Current member: #	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Professional examination completed: #	<input type="checkbox"/> Yes <input type="checkbox"/> Not required / fully exempt *	<input type="checkbox"/> Yes <input type="checkbox"/> Not required / fully exempt *	<input type="checkbox"/> Yes <input type="checkbox"/> Not required / fully exempt *

**(C) Aptitude Test requirement** *(see Note 4)*

I have satisfied the Institute's Aptitude Test requirement by virtue of sitting and passing the following(s):

	<u>HKICPA Aptitude Test</u>	<u>HKICPA PC Examinations</u>	<u>By virtue of examination attainments under other professional examinations</u>		
	<u>Diet passed</u> <small><i>(mm/yyyy)</i></small>	<u>Diet passed</u> <small><i>(mm/yyyy)</i></small>	<u>Name of Institute</u>	<u>Diet passed</u> <small><i>(mm/yyyy)</i></small>	<u>Paper no.</u>
Law Component:	_____	_____	_____	_____	_____
Tax Component:	_____	_____	_____	_____	_____

**Section 4 – Academic qualification** *(see Note 5)*

Name of educational institute: \_\_\_\_\_ Place of study: \_\_\_\_\_

Qualification awarded: \_\_\_\_\_ Date awarded: \_\_\_\_\_  
*(dd/mm/yyyy)*

**Section 5 – Employment details/ practical experience in accountancy** *(see Note 6)*

Please provide employment details/ practical experience in accountancy within the last 10 years in chronological order with current employment in the last row. All employment details provided herein must be supported by relevant documents.

<u>From</u> <small><i>(dd/mm/yyyy)</i></small>	<u>To</u> <small><i>(dd/mm/yyyy)</i></small>	<u>Name of employer</u>	<u>Work location</u>	<u>Position held</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 delete as appropriate.

# Please put a "✓" in the appropriate box.

**Section 6 – Fit and proper** # (see Note 7)

Please check the boxes below. For answers indicating a "yes", please provide further explanation in separate sheet(s). Please write your full name with date and sign on each sheet. (No. of sheet(s) attached \_\_\_\_\_)

- (a) Financial integrity
- In the last five years, have you made any compromise or arrangement with creditors, or otherwise failed to satisfy creditors in full?  Yes  No
  - Have you ever been declared bankrupt or been the subject of a bankruptcy court order in Hong Kong or elsewhere, or has a bankruptcy petition ever been served on you?  Yes  No
- (b) Conviction or civil liability
- Have you been convicted of an offence under Part V (Perjury) of the Crimes Ordinance (Cap. 200)?  Yes  No
  - Have you been convicted in Hong Kong or elsewhere of any offence other than a minor traffic or littering offence? Conviction of a minor traffic or littering offence refers to one that did not lead to imprisonment (including suspended sentence).  Yes  No
  - Have you been guilty of misconduct in your professional or business activities?  Yes  No
  - In the last five years, have you been the subject of any civil action relating to professional or business activities which resulted in a finding against you and involving your fitness or propriety in respect of those activities by a court, or a settlement being agreed?  Yes  No
- (c) Good reputation and character  
Have you been:
- refused the right to carry on a trade, business or profession for which a specific license, registration or other authority is required or had such right restricted or withdrawn?  Yes  No
  - refused entry to any professional body or trade association, or decided not to continue with an application or had membership restricted or withdrawn?  Yes  No
  - reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body?  Yes  No
  - made the subject of an order of a court or tribunal relating to your fitness or qualification to carry on any trade, profession or business or any appointment or election to any position or office?  Yes  No
  - investigated on allegations of misconduct or malpractice in connection with professional or business activities which resulted in a formal complaint being made against you by a professional body (e.g. ACCA or CPA Australia) or regulatory body (e.g. Securities and Futures Commission or Financial Reporting Council), whether or not the complaint was proved or an order was made against you?\*  Yes  No
  - investigated by any enforcement agency (e.g. the Police or the Independent Commission Against Corruption) on any criminal offence which resulted in charges being brought against you, regardless of whether you were subsequently convicted of the offence or not?\*  Yes  No

\* If the investigations are still ongoing and cannot be lawfully disclosed, you may check "No" to the question, but should notify the Institute of the results as soon as practicable after completion of the investigations.

**Section 7 – Other particulars** #

- (A) I am also applying for a practising certificate: (see Note 8)
- Yes, completed Form R-4 enclosed.  No
- (B) I have previously been admitted as a member of the Institute: (see Note 9)
- Yes, my former membership no. is \_\_\_\_\_ .  No
- (C) I have previously been removed from membership of the Institute for non-compliance with the CPD requirements: (see Note 9.2):
- Yes, a self-explanatory letter/ completed CPD declaration is enclosed.  No
- (D) I have previously been admitted as an International Affiliate of the Institute: (see Notes 10 and 17.4)
- Yes, my current / former\* registration no. is \_\_\_\_\_ .  No
- (E) Communications via email: (see Note 11)
- By email (no extra charge)  By post (a surcharge will be levied – see Note 11.1)
- (F) Mail service: (ONLY applicable to applicants using a correspondence address outside Hong Kong.) (see Note 12)
- Air mail (no extra charge)  Surface mail

# Please put a "✓" in the appropriate box .

(G) I agree that the Institute may send me materials regarding CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations to my email address and/or correspondence addresses (depending on my choice of communication channel in (E) above.) *(see Note 13)*

Yes

No

(H) Applications considered and approved by the Council in November or December each year will normally become effective on 1 January of the next calendar year. Applicants who wish to have their application to take effect from the current calendar year should indicate so by putting a "✓" in the following box: *(see Note 17)*

Current year (Please pay the half-year member annual fee for the current year and full-year fee for the next year. – *see Note 17.2)*

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**Section 8 – Declaration** <sup>#</sup> *(see Note 15.5)*

I declare that the above information is true and complete to the best of my knowledge and belief.

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 15.4)*

If there are ongoing investigations which I cannot lawfully disclose, I undertake to notify the Institute of the results as soon as practicable after completion of the investigations.

I undertake to notify the Registrar of any future conviction of any criminal offence or professional misconduct locally or overseas as soon as practicable. *(see Note 14)*

I understand that upon Council's approval of my membership application, I shall observe and abide by the Professional Accountants Ordinance, Professional Accountants By-laws and Professional Standards of the Hong Kong Institute of Certified Public Accountants.

I hereby authorize the Institute to, upon Council's approval of my membership application and in the event of an investigation or disciplinary proceedings, disclose my personal information to a reciprocal or mutual recognition agreement body of which I am a member, for the purpose of complying with the Institute's obligations under the relevant recognition agreement. *(see Note 15.6)*

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: \_\_\_\_\_

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# 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 service counter at the above address during office hours.

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## NOTES

Please read these notes carefully before completing **FORM R-3**  
*(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 registration as a Certified Public Accountant ("CPA")

As required under sections 24(1) and (1A) of the Professional Accountants Ordinance ("PAO"), to apply for membership of the Hong Kong Institute of CPAs ("the Institute"), an applicant should:

- (a) have attained the age of 21;
- (b) be of good character and be a fit and proper person to be a certified public accountant;
- (c) either: (i) have completed the Institute's Qualification Programme ("QP") or the former HKSA/ACCA Joint Examination Scheme; **OR** (ii) have acquired full membership of an overseas accountancy body by sitting and passing its professional examinations; and met all conditions specified in one of the following agreements that is currently in force between the Institute and the respective overseas body:
  - Reciprocal Membership Agreement ("RMA")
  - Mutual Recognition Agreement ("MRA")
  - Agreement for Mutual Examination Paper Exemption ("MEPE"); and
- (d) have acquired relevant practical experience in accordance with the Institute's practical experience requirements for membership.

For details, please refer to the booklet "Guide to Membership of the Institute" which from our website at: [https://www.hkicpa.org.hk/-/media/HKICPA-Website/HKICPA/section3\\_registration/Register-as-a-CPA/pdf-file/form/guide-to-membership.pdf](https://www.hkicpa.org.hk/-/media/HKICPA-Website/HKICPA/section3_registration/Register-as-a-CPA/pdf-file/form/guide-to-membership.pdf) and the "Recognition of overseas bodies" section in our website at: <https://www.hkicpa.org.hk/en/Membership/Registration-and-licensing/Recognition-of-overseas-bodies/>.

### Note 2 – Name

- 2.1 Applicant's name to be registered with the Institute must be the same as that appearing in the applicant's identity document such as Hong Kong identity card / passport.
- 2.2 Upon approval of this application, applicant's name will appear in the online membership list at <https://www.hkicpa.org.hk/en/Membership/Find-a-CPA/Membership-List> and the register of CPAs which is required under section 22(2) of the PAO.

### Note 3 – Contact details

- 3.1 Applicant is required to provide his/her residential address and any business address for the Registrar to enter in the register of certified public accountants to comply with section 22(2) of the PAO. Under section 22 of the PAO, the Institute shall keep a register of certified public accountants for public inspection at its office without charge. As such, upon approval of this application, the applicant's name, membership number, part of his/her address(es), and the qualification by virtue of which he/she is registered will be entered into the said register as required by the PAO.
- 3.2 The Institute corresponds with members in electronic format via email. However, in addition to an email address, members are still required to provide a correspondence address that is easily/ regularly accessible by him/ her to which all hardcopy communications and statutory notices from the Institute, such as the annual renewal package, documents in relation to Council election, etc., may be addressed. Applicant may choose one of the addresses given as the correspondence address.
- 3.3 Applicant who is working or residing in Mainland China may consider providing address in Chinese to avoid delay in receiving mails from the Institute.

### Note 4 – Professional attainments

- 4.1 Applicants are required to sit and pass either the professional examinations run by the Institute or the professional examinations of an accountancy body accepted by the Institute. Applicants applying by virtue of their membership with an accepted accountancy body may also be required to complete/pass QP workshop(s)/module examinations and/or satisfy the Institute's Aptitude Test ("AT") requirement as specified in the respective recognition agreement.
- 4.2 The list of accountancy bodies currently accepted by the Institute's Council for partial or full exemption from the Institute's professional examinations and/or AT requirement is detailed in the Institute's website: [https://www.hkicpa.org.hk/-/media/HKICPA-Website/HKICPA/section3\\_registration/Register-as-a-CPA/pdf-file/form/guide-to-membership.pdf](https://www.hkicpa.org.hk/-/media/HKICPA-Website/HKICPA/section3_registration/Register-as-a-CPA/pdf-file/form/guide-to-membership.pdf).
- 4.3 The Institute's AT comprises two papers, namely Hong Kong Law and Hong Kong Taxation. There are other options to satisfy the AT requirement. For details on exemption from the AT or options to satisfy the AT requirement, please refer to our website: <https://www.hkicpa.org.hk/en/Membership/Registration-and-licensing/Members-and-Affiliates/Register-as-a-CPA/Aptitude-Test>.

### Note 5 – Length of practical experience required for holders of different academic qualifications

- 3 years for approved degree holders or graduates of Hong Kong Institute of Accredited Accounting Technicians who have passed the Institute's Qualification Programme ("QP")
- 4 years for approved accountancy diploma holders
- 5 years for holders of other academic qualifications

**Note 6 – Practical experience in accountancy**

- 6.1 Under Professional Accountants By-law 41(3), "practical experience" (實際經驗) means experience whether in Hong Kong or elsewhere acceptable to the Council as an employee of a person practising public accountancy or in the financial or management accountancy department of an organisation in industry, commerce or the public service or in a similar department. It must be full-time. Please refer to the Institute's website at: <https://www.hkicpa.org.hk/en/Become-a-Hong-Kong-CPA/Qualification-Programme/Practical-Experience-Framework/Practical-Experience-Requirements-for-Membership-Admission> for details.
- 6.2 Within the required length of full-time practical experience for membership (see Note 5 above), 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. Depending on the academic qualifications of the applicant, the respective requirements are:

	Minimum length of full-time practical experience for membership	Maximum number of employments	Maximum number of employments which are less than 12 months each
Approved degree holders or HKIAAT graduates who have passed the QP	3 years	4	2
Approved accountancy diploma holders	4 years	5	2
Holders of other academic qualifications	5 years	6	2

- 6.3 Practical experience should be substantiated with relevant Institute's training records and/or work testimonials.
- 6.4 Practical experience gained by QP students on or after 1 January 2005 and by applicants from other recognised bodies, if applicable, on or after 1 July 2005 must be under the Institute's Authorized Employer ("AE") or Authorized Supervisor ("AS") complying with the Practical Experience Framework ("PEF") requirements. For such experience, a set of completed Prospective Member's Record of Practical Experience that has/ have been duly certified by AE(s) or AS(s) must be submitted together with this application form.
- 6.5 Relevant experience gained by registered students prior to 1 January 2005 and by applicants from other recognised bodies, if applicable, prior to 1 July 2005 under non-AE/ AS will be considered on a case-by-case basis. Please refer to the "Checklist for Membership Applicants" at the end of this form for the supporting documents that are required for such purpose.
- 6.6 For the policy on recognition of practical experience acquired outside Hong Kong before the mandatory implementation of the AE/ AS PEF for the Institute's registered students on 1 January 2005 or applicants from other recognised bodies on 1 July 2005, please refer to the Institute's website at: <https://www.hkicpa.org.hk/en/Become-a-Hong-Kong-CPA/Qualification-Programme/Practical-Experience-Framework/Practical-Experience-Requirements-for-Membership-Admission> for details.

**Note 7 – Fit and proper**

- 7.1 Any person seeking the Institute's membership must satisfy the Institute that he/she is a fit and proper person to be a certified public accountant.
- 7.2 The Institute's criteria for considering whether a membership applicant is fit and proper to be a certified public accountant are as follows:
- (a) **Fitness** – Fitness relates to the competence and capacity of the applicant to apply the Institute's professional standards or otherwise discharge the responsibilities of a certified public accountant.  
Criteria to consider include but are not limited to professional qualifications, knowledge, skills, experience and reliability.
- (b) **Propriety** – Propriety relates to the applicant's character and suitability for membership.  
Criteria to consider include but are not limited to:
- Adherence to the Institute's Code of Ethics for Professional Accountants, based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour
  - Adherence to professional standards
  - Financial integrity
  - Conviction or civil liability
  - Good reputation and character

The above criteria are provided for guidance purposes only. The overriding requirement in the PAO is that an applicant must prove to the satisfaction of the Council that he/she is of good character and is a fit and proper person to be a certified public accountant. If the Institute is aware of a matter which may raise concerns regarding, or has any doubt about, the applicant's fitness and properness to be registered, the Institute is likely to raise enquiries to or request further information from the applicant in respect of the matter and take into account any such information in deciding on the application for membership. It is incumbent upon the applicant to provide the Institute with the information to demonstrate that he/she is a fit and proper person for registration.

- 7.3 A "yes" answer to any of the questions of this part of the application form will not automatically result in an applicant being refused membership. The Institute may, however, wish to make further enquiries before reaching a decision.
- 7.4 If the Institute finds out about any matters which an applicant did not disclose this will be viewed very seriously. It could jeopardise the applicant's membership application or continuing registration as a CPA.

**Note 8 – Application for a Practising Certificate ("PC")**

Applicants who also wish to apply for a PC should satisfy the other requirements for the issuance of a PC and submit a completed Form R-4 for the purpose.

**Note 9 – Application from former members**

- 9.1 Former members are required to re-apply for membership by submitting a fresh membership application which will be assessed in accordance with the rules and requirements prevailing. The date of approval of this application will be recorded as the new registration date.
- 9.2 With effect from the membership renewal for 2005, members of the Institute are required to comply with the prevailing Continuing Professional Development ("CPD") requirements prescribed by the Council and submit a signed CPD declaration for membership renewal. Former members of the Institute who were removed for non-compliance with the CPD requirements must submit a letter together with this membership application declaring that they have fulfilled the CPD requirements as stipulated in Statement 1.500 for the year in which their membership was removed. As an alternative, applicant may email [admission@hkipa.org.hk](mailto:admission@hkipa.org.hk) to obtain a standard form for completion and return along with his/ her membership re-application.
- For details of the CPD requirements, please refer to Statement 1.500 in our website at: [http://app1.hkipa.org.hk/ebook/HKSA\\_Members\\_Handbook\\_Master/volumel/1\\_500redrafted.pdf](http://app1.hkipa.org.hk/ebook/HKSA_Members_Handbook_Master/volumel/1_500redrafted.pdf).
- 9.3 Former members re-applying for membership will not be required to submit documents which are already in the Institute's records. However, applicants are required to observe the latest membership admission requirements and provide additional supporting document(s), where applicable, to complete the current application procedures.

**Note 10 – Application from an International Affiliate ("IA")**

- 10.1 Former/ Current IAs applying for membership will not be required to submit documents which are already in the Institute's records. However, applicants are required to observe the latest membership admission requirements and provide additional supporting document(s), where applicable, to complete the current application procedures.
- 10.2 Upon approval of this application, the name of the successful applicant will automatically be removed from the list of IAs.

**Note 11 – Communications via email**

- 11.1 The Institute communicates by email ("e-communication"). For those who want to receive our correspondence in hardcopy format by post, in addition to the application and annual fees that are required for his/her membership application, he/she is required to pay a surcharge for this purpose. Please refer to the Fee Schedule announced by the Institute from time to time. No refund will be made if he/she switches to e-communication during the year.
- 11.2 For technical enquiries, please contact the Institute's IT support team on: (852) 2287-7800 or via email at: [itsupport@hkipa.org.hk](mailto:itsupport@hkipa.org.hk).

**Note 12 – Mail service**

For applicants residing outside Hong Kong, excluding Macau, who have chosen to receive correspondence from the Institute by post, they may, upon admission, opt to receive their mails from the Institute by airmail. Otherwise, the correspondence will be sent to them by surface mail. No additional charge will be levied for receiving mails by air.

**Note 13 – Communication of the Institute services**

The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Upon approval of your application, you may opt out from receiving such materials at any time by login the following link, [www.hkipa.org.hk/en/members-area/comm-preference/](http://www.hkipa.org.hk/en/members-area/comm-preference/).

**Note 14 – 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 15 – Processing of application**

- 15.1 The Registration and Practising Committee will examine an application made on this Form and submit its recommendations to the Council for approval.
- 15.2 The result of an application will normally be available 10 weeks after the relevant submission deadline. Please refer to the Submission Deadline announced by the Institute from time to time.
- 15.3 Failure to provide full information and evidence may cause delay in the processing of an application.
- 15.4 The Institute reserves the right to verify where necessary the information furnished by the applicant with the employer(s) / parent institute(s) / any third parties concerned.
- 15.5 Any false information/ declaration provided in this application form may result in application not being processed. The matter may also be referred to the relevant committee(s) or Council for disciplinary action as the Institute sees fit under section 34 of the PAO. Please review your application carefully before submission of your application to the Institute.



- 15.6 The Institute has entered into a number of reciprocal or mutual recognition agreements with overseas accountancy bodies, under which the Institute and the other body are obligated to exchange information on a person with dual membership in both bodies in relation to an investigation or disciplinary proceedings concerning him/her, if such an investigation or proceedings arise.

**Note 16 – Supporting documents**

- 16.1 Supporting documents required depend on whether you apply as a QP graduate or former HKSA/ACCA Joint Examination Scheme, or as a member of an overseas accountancy body with which the Institute has a recognition agreement in force. Please refer to the "Checklist for Membership Applicants" at the end of this form for details.
- 16.2 Unless otherwise specified, all documents submitted, if they are photocopies, must be certified by any of the following persons:
- 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.
  - A legal practitioner. Full name with contact details should be provided for future communication.
  - Government District Officer (through statutory declaration)
  - Authorised staff of the Institute (only if originals are presented with photocopies for certification)

**Note 17 – Fees**

- 17.1 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.
- 17.2 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 6(H) of this Form and pay the half-year member annual fee for the current year and full-year fee for the next year accordingly.
- 17.3 For applicants who are graduates of the Institute's professional examinations, the student annual fee paid for a calendar year may be refunded in full upon their admission as a CPA provided that their membership application is received and approved unconditionally before 30 June in the same year.
- 17.4 For applicants who are International Affiliates of the Institute, the IA annual fee paid for a calendar year may be refunded in full upon their admission as a CPA, provided that their membership application is received and approved unconditionally by 30 June in the same year.
- 17.5 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 18 – Annual renewal requirements**

- 18.1 As stipulated under section 28 of the PAO, irrespective of the admission date, membership registration of an individual member shall remain in force until 31 December in the year in which he/she was so registered, and be renewable annually.
- 18.2 Under the current legislation, members of the Institute are required to pay the relevant annual fee and comply with the Institute's CPD requirements before they are eligible to renew their membership registration with the Institute.

**Note 19 – Change of particulars**

Any change in contact details or employment after the submission of the application should be notified to the Institute as soon as applicable. Upon registration as a CPA, you may update your contact details in "Profile" under [MyCPA](#) of the Institute's website at [www.hkicpa.org.hk](http://www.hkicpa.org.hk) or complete and return the Membership Record Amendment Coupon which is downloadable at: [www.hkicpa.org.hk/mrac](http://www.hkicpa.org.hk/mrac) to the Admission Department within one month of the change. Notification sent via email is not acceptable for the purpose.

**Note 20 – Enquires**

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

Last update on 1 Oct 2019

## Hong Kong Institute of Certified Public Accountants

### Application for registration as a Certified Public Accountant 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](http://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 the items you have attached to your completed application Form R-3 by putting a "✓" in the appropriate boxes below:

#### **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 copy of the following items:
- HK identity card/ passport/ China identity card
  - Educational certificate for the highest academic qualification

**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)

#### **Additional documents to be submitted by applicants applying under the following entry routes:** (please choose one)

- Qualification Programme/ HKSA/ACCA Joint Examination Scheme graduate:**
- Certification of working experience:
    - For working experience acquired since 1 Jan 2005, the original set (not copy) of the Institute's Prospective Member's Record of Practical Experience for Membership Admission that has been duly certified by the Institute's Authorized Employer(s)/ Authorized Supervisor(s)
    - For working experience acquired on or before 31 Dec 2004, CERTIFIED copy of work testimonial(s) confirming the exact length of employment, position(s) held and specific job duties under different position(s), if applicable, and a full set of completed Student's Training Record Book duly certified by responsible personnel of the respective past employer(s).
- Chartered Accountants from Institute of Chartered Accountants in Australia & New Zealand/ Ireland / Scotland/ South Africa (CA ANZ/ CAI/ ICAS/ SAICA):**
- CERTIFIED copy of your membership certificate issued by your parent institute
  - Letter issued by your parent institute within 2 months from the date of receipt of your Form R-3 by HKICPA, certifying that you are a current member in good standing, the date when you were admitted as a full member of the institute, and that you acquired its membership by completing its education, examination and experience training programme. Sample of this letter is downloadable in the "Recognition of overseas bodies" section in our website at: [www.hkicpa.org.hk](http://www.hkicpa.org.hk).
- Chartered Accountants from Institute of Chartered Accountants in England & Wales ("ICAEW"):**
- CERTIFIED copy of your ICAEW membership certificate
  - Letter issued by ICAEW within 2 months from the date of receipt of your Form R-3 by HKICPA, certifying that you are a current member in good standing, the date when you were admitted as a full member of ICAEW, and that you acquired its membership by completing its education, examination and experience training programme. Sample of this letter is downloadable in the "Recognition of overseas bodies" section in our website at: [www.hkicpa.org.hk](http://www.hkicpa.org.hk).
  - For ICAEW members who qualified without a degree, please also submit:**
    - CERTIFIED copy of work testimonials for at least 5 years of relevant training acquired from an office or with an employer approved by ICAEW
  - For ICAEW members who qualified by virtue of their Chinese Institute of Certified Public Accountants membership, please also submit:**
    - Examination records issued by ICAEW certifying the specific papers they have passed under the ICAEW examination programme
    - CERTIFIED copy of work testimonials for at least 2 years of relevant training acquired from an office or with an employer approved by ICAEW

**Members of Chartered Professional Accountants of Canada ("CPA Canada")**

- CERTIFIED copy of your CPA Canada membership certificate
- Letter issued by CPA Canada within 2 months from the date of receipt of your Form R-3 by HKICPA, certifying that you are a current member in good standing, the date when you were admitted as a full member of CPA Canada, and that you acquired its membership by completing the education, examination and experience requirements of either the (i) legacy Canadian Chartered Accountants ("CA") program; (ii) legacy Canadian Certified General Accountants ("CGA") program; (iii) legacy Canada Certified Management Accountants ("CMA") program; or (iv) post-unification Canadian CPA program (please specify which one of these qualification routes applies to you). Sample of this letter is downloadable in the "Recognition of overseas bodies" section in our website at: [www.hkicpa.org.hk](http://www.hkicpa.org.hk).
- Work testimonial(s) issued by your past employer(s) certifying the exact length of your employment, position(s) held and specific job duties under different position(s), if applicable.
- For CPA Canada members who qualified through the legacy CGA or legacy CMA program, please also submit:**
  - Verification of Post Qualification Experience Certificate form issued by your provincial/ regional CPA body certifying that you possess at least 2 years of relevant post-qualifying experience

**Chartered Accountants from Institute of Chartered Accountants of Zimbabwe ("ICAZ"):**

- CERTIFIED copy of your ICAZ membership certificate
- Letter issued by ICAZ within 2 months from the date of receipt of your Form R-3 by HKICPA, certifying that you are a current member in good standing, the date when you were admitted as a full member of ICAZ, and that you acquired its membership by completing its education, examination and experience training programme. Sample of this letter is downloadable in the "Recognition of overseas bodies" section in our website at: [www.hkicpa.org.hk](http://www.hkicpa.org.hk).
- CERTIFIED copy of examination status report certifying the fulfillment of the Aptitude Test requirement

**United States CPA license holders:**

- CERTIFIED copy of your CPA license issued by your State Board
- Letter issued by your State Board within 2 months from the date of receipt of your Form R-3 by HKICPA, certifying that your CPA license is in good standing and confirming the date that the State enacted the 150 semester hour requirement and for those who have passed the U.S. Uniform CPA Examination after 30 June 2005, attesting that 90 semester hours of your U.S. CPA education requirement were completed in the United States. Sample of this letter is downloadable in the "Recognition of overseas bodies" section in our website at: [www.hkicpa.org.hk](http://www.hkicpa.org.hk).
- CERTIFIED copy of examination status report from your State Board certifying all the papers you have passed in the U.S. Uniform CPA Examination.
- CERTIFIED copy of examination status report certifying the fulfillment of the Aptitude Test requirement
- Certification of working experience:
  - For U.S.-based experience, work testimonial(s) issued by employer(s) stating job position, duration of employment and job duties.
  - For Hong Kong-based experience gained on or after 1 Jul 2005, the original set (not copy) of the Institute's Prospective Member's Record of Practical Experience for Membership Admission that has been duly certified by the Institute's Authorized Employer(s)/ Authorized Supervisor(s).
  - For Hong Kong-based experience gained before 1 Jul 2005, work testimonial(s) issued by your employer(s) stating your job position, duration of employment and job duties.
- For those who have passed the U.S. Uniform CPA Examination after 30 Jun 2005 and with less than 90 semester hours of your U.S. CPA education requirement completed in the United States, please also submit:**
  - CERTIFIED copy of examination status report certifying completion of the QP Final Examination

**Members of Association of Chartered Certified Accountants ("ACCA"):**

- CERTIFIED copy of your ACCA membership certificate
- CERTIFIED copy of ACCA student card or other document indicating the date of your first registration as an ACCA student
- CERTIFIED copy of examination status report from ACCA certifying all the papers you have passed in its examinations
- Certification of working experience:
  - For working experience acquired since 1 Jul 2005, the original set (not copy) of the Institute's Prospective Member's Record of Practical Experience for Membership Admission that has been duly certified by the Institute's Authorized Employer(s)/ Authorized Supervisor(s)
  - For working experience acquired on or before 30 Jun 2005, CERTIFIED copy of work testimonial(s) confirming the exact length of employment, position(s) held and specific job duties under different position(s)
- For those applying under the current Mutual Recognition Agreement, please also submit:**
  - Evidence indicating the place of your registration as a student and place of passing the ACCA examinations
  - CERTIFIED copy of examination status report certifying the fulfillment of QP Workshop requirement
  - CERTIFIED copy of examination status report certifying completion of the QP Final Examination

**Members of CPA Australia ("CPAA"):**

- CERTIFIED copy of your CPAA membership certificate
- CERTIFIED copy of official document indicating the date of your first registration as an associate member of CPAA
- CERTIFIED copy of your CPAA examination status report certifying all the papers you have passed in its CPA Program
- Certification of working experience:
  - For working experience acquired since 1 Jul 2005, the original set (not copy) of the Institute's Prospective Member's Record of Practical Experience for Membership Admission that has been duly certified by the Institute's Authorized Employer(s)/ Authorized Supervisor(s)
  - For working experience acquired on or before 30 Jun 2005, CERTIFIED copy of work testimonial(s) confirming the exact length of employment, position(s) held and specific job duties under different position(s)
- For those applying under the transitional arrangement of the 2010 Mutual Recognition Agreement, please also submit:**
  - Evidence indicating the place of your registration as an associate member and place of passing the CPA Program
  - For holders of Australian university degree obtained through a course of study in Hong Kong or elsewhere outside Australia, the Institute's assessment result of your academic qualification
  - CERTIFIED copy of examination status report certifying the fulfillment of the Aptitude Test requirement
  - CERTIFIED copy of examination status report certifying completion of QP Module A Workshops
- For those applying under the 2015 Mutual Recognition Agreement, please also submit:**
  - Evidence indicating the place of your registration as an associate member and place of passing the CPA Program
  - For holders of Australian university degree obtained through a course of study in Hong Kong or elsewhere outside Australia, the Institute's assessment result of your academic qualification
  - CERTIFIED copy of examination status report certifying the fulfillment of QP Workshop requirement
  - CERTIFIED copy of examination status report certifying completion of the QP Final Examination

 **Members of Chinese Institute of Certified Public Accountants ("CICPA")**

- CERTIFIED copy of your CICPA membership certificate
- CERTIFIED copy of examination status report(s) certifying:
  - completion of QP Module D (Taxation)
  - completion of the QP Final Examination
- Certification of working experience:
  - For work experience gained on or after 1 Jan 2005, the original set (not copy) of the Institute's Prospective Member's Record of Practical Experience for Membership Admission that has been duly certified by the Institute's Authorized Employer(s)/ Authorized Supervisor(s) ("AE"/ "AS"). If the experience acquired in Mainland China was not under an AE/AS, an Organisation Review Questionnaire completed by your employer is also required.
  - For work experience gained before 1 Jan 2005, work testimonial(s) issued by your employer(s) stating your job position, duration of employment and job duties.

 **Members of Chartered Institute of Management Accountants ("CIMA")**

- CERTIFIED copy of your CIMA membership certificate
- CERTIFIED copy of examination status report from CIMA certifying all the papers you have passed in the CIMA Professional Qualification programme
- CERTIFIED copy of examination status report(s) certifying:
  - completion of QP Module C (Business Assurance) (*upto Jun 2020 session*) / Module 13 (Business Assurance) (*from Dec 2020 session onwards*)
  - completion of Module D (Taxation) (*upto Jun 2020 session*) / Module 14 (Taxation) (*from Dec 2020 session onwards*)
  - completion of the QP Final Examination (*upto Dec 2020 session*) / Capstone (*from Jun 2021 session onwards*)
  - fulfillment of the Aptitude Test requirement
- Certification of working experience:
  - For work experience gained on or after 1 Jul 2005, the original set (not copy) of the Institute's Prospective Member's Record of Practical Experience for Membership Admission that has been duly certified by the Institute's Authorized Employer(s)/ Authorized Supervisor(s).
  - For work experience gained before 1 Jul 2005, work testimonial(s) issued by your employer(s) stating your job position, duration of employment and job duties.

 **Former HKICPA members who were removed for non-compliance with the Institute's CPD requirements:**

- A letter declaring fulfillment of the CPD requirements as stipulated in Statement 1.500 for the year(s) in which his/ her membership was removed.

Signature: \_\_\_\_\_

Date: (dd/mm/yyyy) \_\_\_\_\_

Full name in BLOCK letters: \_\_\_\_\_

NB Please refer to the "Recognition of overseas bodies" section in our website at: <https://www.hkicpa.org.hk/en/Membership/Registration-and-licensing/Recognition-of-overseas-bodies> for details of the conditions under each recognition agreement with the overseas accountancy bodies.