



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"/ "HKICPA") 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 [member@hkicpa.org.hk](mailto:member@hkicpa.org.hk) or contact the Membership & 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 10) \_\_\_\_\_

b. Address: (see Note 11)

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.: \_\_\_\_\_

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

\* Please delete as appropriate.

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

**Section 3 – Professional attainments**

**(A) The Institute's registered student #** *(see Note 16.3)*

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>(mm/yyyy)</small>	<u>Diet passed</u> <small>(mm/yyyy)</small>	<u>Name of Institute</u>	<u>Diet passed</u> <small>(mm/yyyy)</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>(dd/mm/yyyy)</small>	<u>To</u> <small>(dd/mm/yyyy)</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 (including spent conviction) and 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 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
    - If your answer is yes, have the terms of the regulatory order been fulfilled?  Yes  No  
(If yes, please provide evidence. If no, please provide explanation.)
  - 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 Accounting and 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

\* A spent conviction under the Rehabilitation of Offenders Ordinance is not exempted from disclosure under the same Ordinance for the purpose of considering the admission of a person as a CPA.

\*\* 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 have previously been admitted as a member of the Institute: (see Note 8)
- Yes, my former membership no. is \_\_\_\_\_ .  No
- Completed CPD Record form (**Annex 2**) is enclosed. (see Note 8.4)
- (B) I have previously been removed from membership of the Institute for non-compliance with the CPD requirements: (see Note 8.2):
- Yes, a self-explanatory letter/ completed CPD declaration is enclosed.  No
- (C) I have previously been admitted as an International Affiliate of the Institute: (see Notes 9 and 16.4)
- Yes, my current / former\* registration no. is \_\_\_\_\_ .  No
- (D) Communications via email: (see Note 11)
- By email (no extra charge)  By post (a surcharge will be levied – see Note 10.1)
- (E) Mail service: (ONLY applicable to applicants using a correspondence address outside Hong Kong.) (see Note 11)
- Air mail (no extra charge)  Surface mail
- (F) 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 (D) above.) (see Note 12)
- Yes  No

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

- (G) 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 16)*
- Current year (Please pay the half-year member annual fee for the current year and full-year fee for the next year. – *see Note 16.2*)

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**Section 8 – Declaration** <sup>#</sup> *(see Note 14.4)*

- 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 14.5)*
- My duly signed Authorization Form for the Commissioner of Police for the purpose of releasing full particulars of any and all criminal convictions recorded against me to HKICPA is enclosed (Annex 1). *(see Note 14.6)*
- 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 13)*
- 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 14.7)*
- 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 service counter at the above address during office hours.

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**Annex 1****CONFIDENTIAL 機密****PERSONAL DATA 個人資料****AUTHORISATION 授權書**

I, \_\_\_\_\_, hereby authorize the Commissioner of Police, or his representative, to release full particulars of any and all criminal convictions<sup>@</sup> recorded against me to Hong Kong Institute of Certified Public Accountants [Name of Requesting Agency]. My personal particulars are as follows :-

本人 \_\_\_\_\_ 現授權警務處處長，或其代表，向 香港會計師公會 [索取資料機構名稱] 發放任何及全部有關本人的刑事判罪<sup>@</sup>紀錄的所有資料。本人的個人資料如下 :-

Name in English	_____	中文姓名	_____
Date of Birth	_____	Place of Birth	_____
出生日期	_____	出生地點	_____
Hong Kong Identity Card No. / Passport No. [For non-Hong Kong Identity Card Holder]*	_____		
香港身份證號碼 / 護照號碼 [祇供非持有香港身份證申請人 <sup>#</sup> ]	_____		
Chinese Commercial Code No.	_____		
中文商業電碼	_____ / _____ / _____ / _____		
[as recorded on the applicant's HK Identity Card, where applicable 按申請人香港身份證上的紀錄(如有的話)]	_____		

Date \_\_\_\_\_  
日期 \_\_\_\_\_

[ Signature of Applicant 申請人簽署 ]

Witnessed by <sup>#</sup>	_____	Designation	_____
見證人簽署 <sup>#</sup>	_____	職位	_____
HKICPA staff No.	_____	Date	_____
香港會計師公會職員號碼	_____	日期	_____

<sup>#</sup> The witness must be an official of the Requesting Agency. 見證人須為索取資料機構的職員。

<sup>@</sup> All criminal convictions include the spent convictions under the Rehabilitation of Offenders Ordinance, Cap. 297, Laws of Hong Kong, if any. 所有刑事判罪紀錄包括香港法例第 297 章罪犯自新條例已失時效的判罪，如有的話。

\* Delete whichever inapplicable 刪去不適用者

**CONFIDENTIAL 機密**

**EXPLANATORY NOTES FOR  
AUTHORISING THE COMMISSIONER OF POLICE  
TO RELEASE FULL PARTICULARS OF ANY AND ALL CRIMINAL CONVICTIONS**

(Only **ORIGINAL** Authorisation Form will be accepted.)

1. In determining whether a membership applicant is a fit and proper person to become a certified public accountant, the Hong Kong Institute of Certified Public Accountants (HKICPA) takes all relevant factors into consideration. The fit and proper criteria for membership is set out in <https://www.hkicpa.org.hk/en/Membership/Registration/Members-and-Affiliates/Register-as-a-CPA/fit-person>. Criminal conviction is an important criteria that HKICPA takes into account when assessing whether the applicant is fit and proper.
2. All membership applicants are required to sign on the Authorisation Form (**Annex 1**) and give their consent to the Hong Kong Police to release full particulars of any and all criminal convictions to HKICPA.
3. All membership applicants are required to complete and return the duly signed Authorisation Form along with his/her completed HKICPA membership application Form R-3 to HKICPA for processing.
4. The Authorisation Form is part of the HKICPA membership application Form R-3. Submission of a Form R-3 without a completed and signed Authorisation Form is an incomplete application and will not be further processed.



**Annex 2**

Hong Kong Institute of  
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## Continuing Professional Development (CPD) Record Form (Applicable to former HKICPA members re-applying for membership)

### Summary of CPD activities in the last one year as of the date of re-application

Date of re-application	
No. of verifiable CPD hours	

- ♦ *A detailed record of the CPD activities is listed in the subsequent page(s).*

Name: \_\_\_\_\_

Former member no.: \_\_\_\_\_

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

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

### REMARKS:

- ♦ To ensure the membership re-applicants have undertaken relevant and recent learning activities to maintain their professional competence for their role as a CPA, re-applicants are required to complete **at least 20 hours of relevant and verifiable CPD activities in the last one year at the time of re-application.**
- ♦ A copy the attendance records or other evidence verifying completion of the CPD hours must be submitted together with this CPD record form to the Institute for consideration.



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### Detailed record of the CPD activities

Name: \_\_\_\_\_ Former member no.: \_\_\_\_\_

CPD Activities		Organizer & Title	Dates	CPD Hours	Supporting Document Reference
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
<b>Total CPD Hours</b>					

*(Please use separate sheet, if necessary, duly signed with your full name on each of the sheet(s) attached. Total no. of sheet(s) attached \_\_\_\_\_.)*

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

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

## 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/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/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 the Associate Level of 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**

- 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. Please refer to the Institute's website at: <https://www.hkicpa.org.hk/en/Become-a-Hong-Kong-CPA/Qualification-Programme/Revised-Practical-Experience-Framework/Overview-for-QP-students> for details.
- 6.2 Within the required length of practical experience for membership (see Note 5 above), an applicant can have up to three employments and one of the employments can be less than 12 months. 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	Minimum Working Days during the Practical Experience Period
Approved degree holders or QP students graduated from the Associate Level of the QP	3 years	500 Working Days
Approved accountancy diploma holders	4 years	670 Working Days
Holders of other academic qualifications	5 years	830 Working Days

- 6.3 Practical experience should be substantiated with relevant Institute's training records.
- 6.4 Practical experience gained by QP students and by applicants from other recognised bodies, if applicable, on or after 1 January 2023 must be under the Institute's Authorized Employer ("AE") or Authorized Supervisor ("AS") complying with the revised Practical Experience Framework ("PEF") requirements. For such experience, a complete set of the Institute's Training Records Summary of Practical Experience for Membership Admission ("Training Records Summary Report") must be submitted together with this application form.

For practical experience under the old Practical Experience Framework gained by QP students and by applicants from other recognised bodies, if applicable, prior to 1 January 2023, a complete set of Prospective Member's Record of Practical Experience that has/ have been duly certified by AE(s) or AS(s) and a set of completed Conversion Report can be submitted together with this application. Please refer to the Institute's website at: <https://www.hkicpa.org.hk/en/Become-a-Hong-Kong-CPA/Qualification-Programme/Revised-Practical-Experience-Framework/Transitional-arrangements-of-revised-Practical-Experience-Framework> for details.

Please refer to the "Checklist for Membership Applicants" at the end of this form for the supporting documents that are required for such purpose.

- 6.5 For the policy on recognition of practical experience acquired outside Hong Kong or applicants from other recognised bodies, please refer to the Institute's website at: <https://www.hkicpa.org.hk/en/Become-a-Hong-Kong-CPA/Qualification-Programme/Revised-Practical-Experience-Framework/Overview-for-QP-students> 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
- 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.
- 7.5 The Institute reserves the right to verify where necessary the information furnished by the applicant with the Commissioner of Police and any criminal investigatory bodies or regulatory authorities in or outside Hong Kong or their representatives and any third parties concerned.

**Note 8 – Application from former members**

- 8.1 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.

- 8.2 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 [member@hkcipa.org.hk](mailto:member@hkcipa.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: [https://www.hkcipa.org.hk/-/media/HKICPA-Website/Members-Handbook/volumel/1\\_500.pdf](https://www.hkcipa.org.hk/-/media/HKICPA-Website/Members-Handbook/volumel/1_500.pdf).

- 8.3 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.
- 8.4 To ensure the membership re-applicants have undertaken relevant and recent learning activities to maintain their professional competence for their role as a CPA, former members of the Institute are required to complete at least 20 hours of relevant and verifiable CPD activities in the last one year at the time of re-application as stipulated in Statement 1.500.

**Note 9 – Application from an International Affiliate ("IA")**

- 9.1 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.
- 9.2 Upon approval of this application, the name of the successful applicant will automatically be removed from the list of IAs.

**Note 10 – Communications via email**

- 10.1 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.
- 10.2 For technical enquiries, please contact the Institute's IT support team on: (852) 2287-7800 or via email at: [itenquiry@hkcipa.org.hk](mailto:itenquiry@hkcipa.org.hk).

**Note 11 – 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 12 – 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, <https://mas.hkcipa.org.hk/mycpa/communication/preference>

**Note 13 – 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 14 – Processing of application**

- 14.1 The Registration Committee will examine an application made on this Form and submit its recommendations to the Council for approval.
- 14.2 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.
- 14.3 Failure to provide full information and evidence may cause delay in the processing of an application.
- 14.4 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.
- 14.5 The Institute reserves the right to verify where necessary the information furnished by the applicant with the employer(s) / parent institute(s) / the Commissioner of Police and any criminal investigatory bodies or regulatory authorities in or outside Hong Kong or their representatives and any third parties concerned.
- 14.6 The Commissioner of Police will carry out a criminal convictions record check based on the personal particulars provided in the Authorization Form. The Hong Kong Police Force may require you to provide additional information in accordance with such requirements as it may have in place from time to time. Non-compliance with the requirements of the Hong Kong Police Force may render the criminal convictions record check incomplete and might result in the Institute deciding to discontinue this membership application.
- 14.7 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 15 – Supporting documents**

- 15.1 All applicants are required to complete and return his/ her duly signed "Annex 1 – Authorization for verifying criminal convictions" along with this application form for the Institute's processing.
- 15.2 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.
- 15.3 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 16 – Fees**

- 16.1 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.
- 16.2 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.
- 16.3 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.
- 16.4 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.
- 16.5 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.
- 16.6 An administrative charge of \$1,000 will be applicable to former members reapplying for membership for the second or more time.

**Note 17 – Annual renewal requirements**

- 17.1 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.
- 17.2 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 18 – 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 Membership & Admission Department within one month of the change. Notification sent via email is not acceptable for the purpose.

**Note 19 – Enquires**

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

**Last update in September 2024**

## 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".
- ORIGINAL of your duly signed "Annex 1 – Authorization for verifying criminal convictions".
- 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 practical experience:
    - For practical experience acquired under the requirements of the revised Practical Experience Framework since 1 Jan 2023, a complete set of the Training Records Summary of Practical Experience for Membership Admission (i.e. the Summary Report) that has been duly signed by the membership applicant.
    - For practical experience acquired under the requirements of the old Practical Experience Framework prior to 1 Jan 2023, a complete set of Prospective Member's Record of Practical Experience that has/ have been duly certified by AE(s) or AS(s) and a set of completed Conversion Report that has been duly signed by the membership applicant, if applicable (\*).
    - For practical 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).

(\* Please refer to Section 5.5 Transitional Arrangements of the Practical Experience Framework Support Manual for details.

- 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

**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 practical experience:
  - For practical experience acquired under the requirements of the revised Practical Experience Framework since 1 Jan 2023, a complete set of the Training Records Summary of Practical Experience for Membership Admission (i.e. the Summary Report) that has been duly signed by the membership applicant.
  - For practical experience acquired under the requirements of the old Practical Experience Framework prior to 1 Jan 2023, a complete set of Prospective Member's Record of Practical Experience that has/ have been duly certified by AE(s) or AS(s) and a set of completed Conversion Report that has been duly signed by the membership applicant, if applicable (\*).
  - For practical 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)
- (\* Please refer to Section 5.5 Transitional Arrangements of the Practical Experience Framework Support Manual for details.
- For those applying under the current Mutual Recognition Agreement that takes effect from 1 Jul 2020**, please provide evidence indicating the place of your registration as a student and place of passing the ACCA examinations and submit CERTIFIED COPY of examination status reports certifying one of the followings:
    - completion of the Workshops of any one of Modules A – D and completion of the legacy QP Final Examination, OR
    - completion of the Capstone of the QP

**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 practical experience:
  - For practical experience acquired under the requirements of the revised Practical Experience Framework since 1 Jan 2023, a complete set of the Training Records Summary of Practical Experience for Membership Admission (i.e. the Summary Report) that has been duly signed by the membership applicant.
  - For practical experience acquired under the requirements of the old Practical Experience Framework prior to 1 Jan 2023, a complete set of Prospective Member's Record of Practical Experience that has/ have been duly certified by AE(s) or AS(s) and a set of completed Conversion Report that has been duly signed by the membership applicant, if applicable (\*).
  - For practical 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)

(\* Please refer to Section 5.5 Transitional Arrangements of the Practical Experience Framework Support Manual for details.



- For those applying under the current Mutual Recognition Agreement that takes effect from 1 Jul 2020, please 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
- AND** submit CERTIFIED copy of examination status reports certifying one of the followings:
- completion of the Workshops of any one of Modules A – D and completion of the legacy QP Final Examination, OR
  - completion of the Capstone of the QP and passing the Institute's Aptitude Test on Hong Kong taxation.

**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) of the legacy QP / Module 14 (Taxation) of the QP
  - completion of the QP Final Examination of the legacy QP / Capstone of the QP
- Certification of practical experience:
  - For practical experience acquired under the requirements of the revised Practical Experience Framework since 1 Jan 2023, a complete set of the Training Records Summary of Practical Experience for Membership Admission (i.e. the Summary Report) that has been duly signed by the membership applicant.
  - For practical experience acquired under the requirements of the old Practical Experience Framework prior to 1 Jan 2023, a complete set of Prospective Member's Record of Practical Experience that has/ have been duly certified by AE(s) or AS(s) and a set of completed Conversion Report that has been duly signed by the membership applicant, if applicable (\*).
  - For practical experience gained before 1 Jan 2005, CERTIFIED copy of work testimonial(s) issued by your employer(s) stating your job position, duration of employment and job duties.

(\*) Please refer to Section 5.5 Transitional Arrangements of the Practical Experience Framework Support Manual for details.

**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 completed in the Chartered Global Management Accountant Professional Qualification programme
- CERTIFIED copy of examination status report(s) certifying:
  - completion of QP Module C (Business Assurance) of the legacy QP / Module 13 (Business Assurance) of the QP
  - completion of QP Module D (Taxation) of the legacy QP / Module 14 (Taxation) of the QP
  - completion of the QP Final Examination of the legacy QP / Capstone of the QP
  - fulfillment of the Aptitude Test on Hong Kong law
- Certification of practical experience:
  - For practical experience acquired under the requirements of the revised Practical Experience Framework since 1 Jan 2023, a complete set of the Training Records Summary of Practical Experience for Membership Admission (i.e. the Summary Report) that has been duly signed by the membership applicant.
  - For practical experience acquired under the requirements of the old Practical Experience Framework prior to 1 Jan 2023, a complete set of Prospective Member's Record of Practical Experience that has/ have been duly certified by AE(s) or AS(s) and a set of completed Conversion Report that has been duly signed by the membership applicant, if applicable (\*).
  - For practical experience gained before 1 Jul 2005, CERTIFIED copy of work testimonial(s) issued by your employer(s) stating your job position, duration of employment and job duties.

(\*) Please refer to Section 5.5 Transitional Arrangements of the Practical Experience Framework Support Manual for details.

**Former HKICPA members**

- CPD Record Form (**Annex 2**) to demonstrate the completion of at least 20 hours of relevant and verifiable CPD activities in the last one year at the time of re-application. (see Note 8.4)
- Where applicable, 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 may be required. (see Note 8.2)

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/Recognition-of-overseas-bodies> for details of the conditions under each recognition agreement with the overseas accountancy bodies.