

## **APPLICATION FOR EXEMPTION OF CPD REQUIREMENTS**

According to the exemption criteria mentioned in [Statement 1.500](#), the Hong Kong Institute of Certified Public Accountants ("the Institute") may grant exemption from compliance with the Continuing Professional Development ("CPD") requirements to a member who, at the time of application, **is not carrying out any accountancy or accountancy related work, whether paid or unpaid, and does not plan to do so for a significant period of time.**

**No exemption will be granted to members holding:**

- Practising certificates or
- Specialist designations or
- Directorship of **any** companies.

To apply for exemption from the Institute's CPD requirements, please complete and return this form, together with supporting documents required in section 2, to CPD Compliance Team, Membership & Admission Department by post to the Institute at 27th Floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong, or by email to [cpdcompliance@hki CPA.org.hk](mailto:cpdcompliance@hki CPA.org.hk).

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**Membership No.** \_\_\_\_\_ **Name:** \_\_\_\_\_ **(Mr./ Mrs./ Ms./ Miss/ Dr.)\***

**Reason for application:**

- Fully retired
- Complete break from work to look after family
- Complete break from work due to illness
- No longer carry out any accountancy or accountancy related
- Others, please specified: \_\_\_\_\_  
(Please specify your current job title, company and business nature, if appropriate)

**Details of Reason:** \_\_\_\_\_

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\* Please delete as appropriate.

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### **Section 1 - Please check the boxes below to declare your status as appropriate:**

**Note: The application will be rejected if you are unable to declare ALL of the followings.**

- I am not carrying out any accountancy or accountancy related work (paid or not paid) at the time of application.  
*Note: Please refer to Appendix 2 of [Statement 1.500](#), Guidance on Exemptions, for more details about exemptions including examples of accountancy or accountancy related work.*
- I confirmed that I do not plan to do any accountancy or accountancy related work, whether paid or unpaid, for at least 2 years.  
*Note: Please refer to the Guidance on Exemptions, for more details about exemptions including examples of accountancy or accountancy related work.*
- I am not a director of any companies (listed or non-listed), including dormant/inactive companies or companies holding residential properties, club memberships, etc.  
*Note: A director of a company has statutory and governance duties under the Companies Ordinance (Cap. 622). A director of a company should keep himself updated with relevant matters relating to the accounts, tax and governance responsibilities of the company. You would not therefore qualify for CPD exemption. This applies in respect of **all** directorships of any companies*

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**Section 2 - Please provide any one of the following documents that would support your application:**

*(You may blank out any private or sensitive information that you do not want to disclose.)*

**Processing of an application may be delayed/ rejected if it is not submitted together with the appropriate supporting document(s).**

- Employment or retirement letter which shows your last employment date
- Provisional tax hold over notice
- Employer/tax return that shows your last working date
- Job description which shows the roles and responsibilities of your employment
- Offer letter of the full time study program
- Medical certificate
- Other relevant documentary evidence that may help support your application
- Self-explanation letter if you cannot provide any supporting documents

Depending on the above information and document(s) provided by you, we may request for more details during the processing of your application. Please note that Council considers exemption applications on a 'case by case' basis.

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**Section 3 - Declaration**

- I declare that the above information is true and complete to the best of my knowledge and belief.**
- 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.**
- I agree to inform the Institute in writing and resume the CPD requirements as soon as practicable when I resume accountancy or accountancy related work or there is a change in the circumstances that gave rise to the exemption.**
- I understand that when I resume accountancy or accountancy related duties after a period of not working or of CPD exemption, Council may require me to undertake, within a period of time, additional relevant CPD over and above that required in Statement 1.500 in order to refresh and update my knowledge.**

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

**Date:** \_\_\_\_\_

(dd/mm/yyyy)

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**IMPORTANT:**

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 purposes relating to the administration of the CPD compliance matters including CPD exemption application. The Institute will also use the collected data in this form for statistical research and analysis, and for other uses internally.

When a Global Accounting Alliance ("GAA") institute requests information about a member's CPD compliance status with the Institute, the Institute will disclose the relevant information to the GAA institute concerned unless the member has stated in writing during information submission that they do not want the information to be disclosed to that GAA institute. If a government department or authority which is empowered to require information about a member's CPD compliance status with the Institute and requires such information, the Institute will disclose the relevant information to the government department or authority concerned.

The provision of personal data by means of this form is voluntary. However, insufficient information may result in rejection of an application. Data collected is accessible to 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 Membership and Admission Department at (852) 2287-7228.