

**HONG KONG INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS**

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



**APPLICATION FOR
REGISTRATION AS AN INTERNATIONAL AFFILIATE**

For Office Use Only

Name: _____ ()

Registration No.: _____

Council approval given on: _____ at _____ C.M.

Registration effective from: _____

IMPORTANT:

- Please read the Notes carefully before completing this Form.
- Please complete all sections in BLOCK LETTERS and in BLACK.
- All information provided will be used for purposes relating to the administration of the Professional Accountants Ordinance and Professional Accountants By-laws.

Section 1 – PERSONAL PARTICULARS

Mr./Mrs./Ms./Miss/Dr. * (see NOTE 1)

Surname: _____

Other name: _____

Name in Chinese, if any: _____

Date of birth: _____ Age: _____
(dd/mm/yyyy)



Hong Kong identity card no.: _____ Nationality: _____

Passport no.: _____ Place of issue: _____
(If not holding a Hong Kong identity card)

Section 2 – CONTACT DETAILS (see NOTE 2)

Residential: _____ _____ _____ _____	Business: _____ _____ _____ _____
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Correspondence address: #

- Residential address Business address
- P.O. Box (Please specify _____)

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

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

Mobile: _____ Email address: _____

Section 3 – QUALIFICATIONS

(A) Current full member with voting rights of an IFAC full member body (see NOTE 3)

<u>Name of institute</u>	<u>Date admitted</u> <i>(dd/mm/yyyy)</i>	<u>Membership no.</u>

* Please delete as appropriate.

Please put a “✓” in the appropriate box.

(B) Highest academic qualification attained #

Degree Diploma Certificate Others

Name of educational institute Country Qualification awarded Date awarded
(dd/mm/yyyy)

Section 4 – DETAILS OF PRESENT EMPLOYMENT (see NOTE 2)

Name of organisation: _____

Nature of business: _____ Position held: _____

Date of commencement: _____ Mode of employment: # Full-time Part-time
(dd/mm/yyyy)

Section 5 – OTHER PARTICULARS #

(A) Communications via email (see NOTE 4)

By post By email

(B) Mail service (To be completed by an overseas applicant only) (see NOTE 5)

Air mail Surface mail

Section 6 – DECLARATION AND UNDERTAKING

1. I DECLARE THAT THE ABOVE INFORMATION IS TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.
2. I DECLARE THAT I AM A CURRENT FULL MEMBER WITH VOTING RIGHTS OF THE INSTITUTE(S) STATED IN SECTION 3(A) OF THIS FORM, AND I HAVE HAD NO CONVICTION INVOLVING FRAUD, DISHONESTY OR PROFESSIONAL MISCONDUCT LOCALLY OR OVERSEAS.
3. UPON COUNCIL'S APPROVAL OF MY APPLICATION, I UNDERTAKE TO OBSERVE THE PROFESSIONAL ACCOUNTANTS ORDINANCE, PROFESSIONAL ACCOUNTANTS BY-LAWS, PROFESSIONAL STANDARDS OF THE INSTITUTE AND CODE OF ETHICS AS EXPECTED FOR A FULL MEMBER OF THE INSTITUTE INsofar AS NOT IN CONFLICT WITH THE STANDARDS AND LEGAL REQUIREMENTS OF MY PARENT INSTITUTE, AND TO NOTIFY THE REGISTRAR OF THE HKICPA IF I HAVE HAD ANY CONVICTION INVOLVING FRAUD, DISHONESTY OR PROFESSIONAL MISCONDUCT LOCALLY OR OVERSEAS AFTER MY ADMISSION. (see NOTE 6)
4. I AGREE TO WAIVE ALL CLAIMS AGAINST THE HKICPA FOR ANY LOSS OR DAMAGE I MAY SUFFER ARISING FROM THIS APPLICATION.

Signature: _____ **Date:** _____

Please put a "✓" in the appropriate box.

The completed application form should be sent by registered mail to:

The Registrar, Hong Kong Institute of Certified Public Accountants, 4th Floor, Tower Two, Lippo Centre, 89 Queensway, Hong Kong.

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

NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING **FORM IA-1**

NOTE 1 – NAME

The applicant's name to be registered with the Institute must be the same as that appears in the applicant's identity document such as Hong Kong identity card / passport. Additional documentary evidence such as statutory declaration / deed poll / marriage certificate will be required if a different name is to be used in the register of the Hong Kong Institute of Certified Public Accountants ("HKICPA" / "the Institute").

NOTE 2 – CONTACT DETAILS AND CHANGE OF PARTICULARS

- 2.1 In case more than one address is provided, the applicant may choose any one of them as the correspondence address to which all communications from the Institute may be addressed.
- 2.2 Any change in contact details or employment after the submission of the application should be notified to the Registrar of the Institute in writing within one month thereof. Notification sent via email is not accepted for the purpose.

NOTE 3 – REQUIREMENT FOR REGISTRATION AS AN INTERNATIONAL AFFILIATE

- 3.1 Application for registration as an International Affiliate of the HKICPA is governed by Professional Accountants By-law 22A which stipulates that: -
 - (1) The Institute may on application to the Council in such form as it may specify and on payment of the fee fixed by the Council admit a person in good standing as a member of an accountancy body which is a member of the International Federation of Accountants as an international affiliate of the Institute (in this by-law "affiliate").
 - (2) The Council may:-
 - (a) require an affiliate to pay such admission and periodic fee to the Institute as the Council may determine;
 - (b) revoke the admission of an affiliate.
 - (3) An affiliate shall be designated as an International Affiliate of the Hong Kong Institute of Certified Public Accountants (香港會計師公會國際聯繫會員).
- 3.2 An applicant must be a current full member with voting rights of a full member body of the International Federation of Accountants ("IFAC"). Please refer to the IFAC's website at: www.ifac.org/About/ to check the list of IFAC full member bodies.
- 3.3 An applicant shall attain the age of 21 years.
- 3.4 An applicant shall be of good character and is a fit and proper person to be an International Affiliate of the Institute.
- 3.5 An applicant is not required to satisfy the HKICPA's examination nor practical experience requirement for registration as an International Affiliate.

NOTE 4 – COMMUNICATIONS VIA EMAIL

International Affiliates are offered an option to receive correspondence from the Institute either by post or via email. The email service is restricted to general correspondence and does not apply to publications of the Institute.

In order to receive the Institute's correspondence via email, the applicant's computer should have at least the following setting:

- Windows 98 or above
(If you only have English Windows, you are required to have Richwin in order to view some correspondence which contain Chinese characters.)
- Word 97 or above
- Acrobat Reader installation.

The size of the Institute's email message is normally within 100KB.

NOTE 5 – MAIL SERVICE

For applicants residing overseas and have chosen to receive correspondence from the Institute by post, they may opt to receive, upon admission, their mails from the Institute either by airmail or surface mail. No additional charge will be levied for receiving mails by air.

NOTE 6 – CONVICTION IN HONG KONG OR ELSEWHERE

An International Affiliate after his/her registration as such, who has been convicted of an offence involving fraud or dishonesty locally or overseas, or found guilty of professional misconduct by an overseas professional institute shall notify the Registrar of the HKICPA of such conviction or findings as soon as practicable.

NOTE 7 – RIGHTS AND BENEFITS

International Affiliates will normally enjoy the same rights and benefits as those of full members, **EXCEPT** the rights to be elected to the HKICPA Council, vote at Council elections and attend the general meetings of the Institute.

NOTE 8 – PROCESSING OF APPLICATION

- 8.1 The Registration and Practising Committee will examine an application made on this Form and submit its recommendations to the Council for approval.
- 8.2 According to Professional Accountants By-laws 21(1) and 27(1), the Committee meets at least once in every 3 months. Please therefore allow time for the processing of an application and refer to the Submission Deadlines announced by the Institute from time to time.
- 8.3 The result of an application will normally be available seven weeks after the relevant submission deadline.
- 8.4 Failure to provide full information and evidence may cause delay in the processing of an application.
- 8.5 The Institute reserves the right to verify where necessary the information furnished by the applicant with the referee(s) / employer(s) / parent institute(s) / any third parties concerned.
- 8.6 Successful applicants will be issued with a registration certificate.

NOTE 9 – SUPPORTING DOCUMENTS

- 9.1 All documents submitted, if they are photocopies, must be certified by a full member of the Institute or a legal practitioner. Name of the full member (Full name in BLOCK Letters) and membership no. must be included for verification purpose.
- 9.2 All applications must be supported by the following:-
 - (a) Two character references which should be completed and duly signed by current full members of the HKICPA or an accountancy body recognised by the Institute for membership admission purposes;
 - (b) A certified copy of the applicant's Hong Kong identity card or passport;
 - (c) A certified copy of the applicant's membership certificate issued by the parent institute ♦; and
 - (d) A certified copy of the applicant's educational certificate (e.g. degree / diploma certificate).

♦ *An official statement from the applicant's parent institute certifying his / her membership status and standing may be accepted for initial processing of an application. Approval to an application will only be granted upon receipt of a certified copy of his / her membership certificate.*

NOTE 10 – FEES

- 10.1 Fees are paid in respect of the calendar year. An application must be accompanied by the appropriate first registration and annual fees (crossed cheque / bank draft in Hong Kong dollars payable to the "Hong Kong Institute of Certified Public Accountants").

Please refer to the Fee Schedule announced by the Institute from time to time.

- 10.2 Applications approved by Council during the year will take effect immediately, except those approved in or after November which will take effect on 1 January of the next calendar year. Applicants whose application will be considered by Council in or after November but wish to have their registration to take effect from the current calendar year are required to indicate their option and pay the annual fees for both the current year and the next calendar year accordingly.

Since the registration of International Affiliates will start after the enactment of the Professional Accountants (Amendment) Ordinance 2004 on 8 September 2004, the HKICPA Council has ruled that International Affiliates registered in 2004 will only be required to pay the annual fee for the year and their registration, subject to satisfying the annual renewal requirement as specified in NOTE 11 below, will expire on 31 December 2005 instead of the normal registration expiry date, i.e. 31 December 2004.

- 10.3 An administration charge of HK\$500 will be deducted from the refund of application fees in case an application is rejected by the Institute or is withdrawn by the applicant.

NOTE 11 – ANNUAL RENEWAL REQUIREMENTS

- 11.1 Irrespective of the admission date of an International Affiliate, his/her registration will end on 31 December each year.
- 11.2 An International Affiliate should remain a current full member with voting rights of an IFAC full member body for annual renewal purposes. In case his/her parent institute ceases to be an IFAC full member body during a calendar year, the registration of the International Affiliate with the Institute will not be affected. However, the registration of the International Affiliate will not be renewed for the ensuing year.
- 11.3 An application for renewal of registration shall be made to the Registrar not later than 15 December each year in such form as the Council may specify.
- 11.4 An application for renewal of registration as an International Affiliate shall not be granted except on payment of the registration fee fixed by the Council.
- 11.5 No mandatory CPD requirement will be imposed.

NOTE 12 – ENQUIRIES

For enquiries in relation to the application, please contact the Membership Section of the Institute via email: hkicpa@hkicpa.org.hk; telephone: 2287 7228; or fax: 2537 9392 / 2865 6603.

APPLICATION FOR REGISTRATION AS AN INTERNATIONAL AFFILIATE

CHECKLIST FOR APPLICANT

Please note that an application which is not submitted together with the required supporting documents will not be processed. As such, before submitting your application, you are reminded to ensure that all documents are in order. The following checklist is to assist you in preparing the supporting documents. Please complete and return it with your application Form IA-1.

Please put a “✓” in the appropriate boxes below to indicate those documents that you have attached to your completed application Form IA-1:

- A crossed cheque or bank draft for the appropriate first registration and annual fees payable to the “Hong Kong Institute of Certified Public Accountants”.
- A CERTIFIED^H copy of your Hong Kong identity card / passport.
- A CERTIFIED^H copy of your membership certificate issued by your parent institute.

(An official statement from the applicant's parent institute certifying his / her membership status and standing may be accepted for initial processing of an application. Approval to an application will only be granted upon receipt of a certified copy of his / her membership certificate.)

- A CERTIFIED^H copy of your educational certificate for the highest academic qualification attained.
- Two character references issued by current full members of the HKICPA or an accountancy body recognised by the Institute for membership admission purposes.

Signature: _____

Date: _____

^H **Certification of documents** – The Institute will accept photocopies of supporting documents if they are certified as true copies by any of the following persons:

- a. A full member of the Institute
- b. A legal practitioner
- c. Government District Officer (through statutory declaration)
- d. Authorised staff of the Institute (only if originals are presented with photocopies for certification)