



Continuing Professional Development (CPD) Declaration

Important Notes

Members should read the following statement carefully before proceeding to complete the CPD Declaration:

1. Sections 28(2)(c) and 30(8) of the Professional Accountants Ordinance (PAO) require members to comply with the CPD requirements of the Hong Kong Institute of Certified Public Accountants (the Institute) as a condition for renewal of registration as a CPA and issuance of a Practising Certificate (PC). Non-compliance with the CPD requirements will result in a member's registration as a CPA not being renewed and the PC not being issued. (Para. 47 of Statement 1.500 (Revised October 2008) of the Members Handbook).
2. **All** members, except those exempt from complying with the Institute's CPD requirements, are required to complete a minimum of 120 CPD hours in a rolling three-year period, out of which 60 hours should be verifiable. A minimum of 20 CPD hours, verifiable or otherwise, has to be completed each year. (Para. 30 of Statement 1.500 (Revised October 2008) of the Members Handbook). Except for holders of the Institute's PC, Institute members who are also members of one of the eight Global Accounting Alliance (GAA) Institutes may choose to satisfy the Institute's CPD requirements by satisfying the CPD requirements of the GAA Institute concerned. The GAA Institutes are listed in Para. 34 of Statement 1.500 (Revised October 2008). The Institute's PC holders must continue to satisfy the Institute's own CPD requirements.
3. **All** members, except those exempt from complying with the Institute's CPD requirements, are required to submit a CPD declaration at the time of applying for their membership renewal. (Para. 41 of Statement 1.500 (Revised October 2008) of the Members Handbook). Members, not being PC holders, who have chosen to satisfy the Institute's CPD requirements by virtue of satisfying the CPD requirements of one of the eight GAA institutes, of which they are a member, are still required to submit a CPD declaration of compliance to the Institute. PC holders are also required to submit a CPD declaration of compliance to the Institute.
4. Members who declare non-compliance with the Institute's CPD requirements or fail to submit a CPD Declaration within the stipulated time will be considered as not being in compliance with the Institute's CPD requirements.
5. Members may make an application for exemption from CPD compliance at any time but are requested to submit it by 15 December 2008 to allow time for processing. If you have been granted a CPD exemption in 2007 and thereafter, you do not need to re-apply if your circumstances remain unchanged.
6. Any false declaration regarding CPD compliance may result in membership not being renewed and the PC not being issued. The matter may also be referred to the relevant committee(s) or Council for disciplinary action as the Institute sees fit under section 34(1)(a)(iii) of the PAO.
7. All information provided in the CPD Declaration will be used by the Institute for the purpose of the administration of the PAO including renewal of membership and issuance of a PC. The provision of personal data by means of this Declaration is not obligatory. However, failing to provide such data will result in inability to process your membership renewal and your PC application. Data collected may be accessible by related officers or persons processing the Declaration and related matters. In addition, the Institute may use the collected data for statistical research and analysis.
8. Under the Personal Data (Privacy) Ordinance, members have a right to request access to and correction of their personal data in relation to their declaration. If you wish to exercise these rights, please contact Miss Frances Pong, Professional Development Department at 2287 7054.
9. The completed Declaration should be submitted to the Institute by 15 December 2008 by fax at 2868 6053/ 2868 3219 or by post to The Registrar, Hong Kong Institute of Certified Public Accountants, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.

The CPD Declaration form is attached



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

To : The Registrar
 Hong Kong Institute of Certified Public Accountants
 27/F., Wu Chung House, 213 Queen's Road East
 Wanchai, Hong Kong

Fax : 2868 6053 / 2868 3219

CPD records you keep in "MyCPA" on the Institute's web site DO NOT EQUATE to an online CPD declaration. If you have already submitted the CPD Declaration online, you WILL NOT be required to send this Declaration to us in hard copy.

CPD DECLARATION

Members joining HKICPA on/before 1 December 2005 – the declaration is for the period from 1 December 2005 to 30 November 2008.

Members joining HKICPA after 1 December 2005 – the declaration is for the period from the date of joining to 30 November 2008.

Please select only **ONE** of the following options by putting a tick "✓" in the appropriate box.

- I hereby declare that I have **FULFILLED** the CPD requirement as stipulated in Statement 1.500 (Revised October 2008) by participating in CPD activities which are of relevance to my work as a CPA.
- I hereby declare that I have **NOT FULFILLED** the CPD requirement as stipulated in Statement 1.500 (Revised October 2008) but wish to apply for exemption by the reason(s) of _____

Please note that exemptions will only be granted under special circumstances such as serious illness, full time retirements, etc. Please apply for your exemption **in writing and support it with documentary evidence** (such as medical report, retirement confirmation, etc) to the Institute on or before **15 December 2008**. All applications will be considered by the Council on a case by case basis. No exemption will be granted to members holding Practising Certificates or directors of listed companies.

If you have already been **GRANTED EXEMPTION** by HKICPA, and the circumstances relating to that exemption remain unchanged, you **do not need** to submit this declaration.

Name of Member _____

Membership No. _____

Contact Tel. No. _____ E-mail _____

Signature _____ Date _____