

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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



APPLICATION FOR THE ISSUE OF A PRACTISING CERTIFICATE

For Office Use Only

Name: _____ (_____)

Membership No.: _____

Date of Admission: _____

Practising Certificate No.: _____

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

Registration effective from: _____

IMPORTANT:

- Please read Notes carefully before completing this Form.
- Please complete all sections in **BLOCK LETTERS** and in **BLACK**.
- **Personal Data (Privacy) Ordinance:** All information provided in this form will be used for purposes relating to the administration of the Professional Accountants Ordinance and Professional Accountants By-laws including processing of practising certificate application. In addition, the Institute may use the collected data for statistical research and analysis. 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, committees or persons processing the registration and related matters.

Applicants may access their personal data kept by the Institute and if applicable correct or update it. Please contact the Admission Department at 27th Floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong (tel: (852) 2287-7228) for the purpose.

Section 1 – Personal particulars

Dr./Miss/Mr./Mrs./Ms. *
Name in English:

_____ (Surname) _____ (Other name)

Name in Chinese: _____

I am ordinarily resident in Hong Kong on the following basis:

(Please ✓ any one of the options below)

- (1) I have been present in Hong Kong for not less than 180 days during the period of 12 months preceding the date of this application.
- (2) I claim to be ordinarily resident in Hong Kong because I am presently residing in Hong Kong and I intend to reside in Hong Kong for the next 12 months AND
 - (a) I have the right of abode in Hong Kong or the right to land in Hong Kong and not to have imposed on me any condition of stay; OR *
 - (b) I have been residing in Hong Kong for _____ years since _____.
(* Please ✓ (a) or (b) as appropriate. If (b) applies, please provide the required information.)
- (3) I claim to be ordinarily resident because I am working in P.R. China and I continue to be a partner/director/employee of a CPA firm/corporate practice registered with the Institute, AND have the right of abode in Hong Kong or the right to land in Hong Kong and not to have imposed on me any condition of stay AND
 - (a) I continue to maintain a place of residence in Hong Kong; OR *
 - (b) The principal member or members of my family (spouse and/or minor children) has or have been present in Hong Kong for not less than 180 days during the period of 12 months preceding the date of this application.
(* Please ✓ (a) or (b) or both as appropriate.)



Section 2 – Residential address

_____ Tel. no: _____ Fax. no: _____

Mobile: _____ Email address: _____

Section 3 – Professional qualifications

HKICPA member: # Yes, admitted on _____ with HKICPA membership no. _____
(dd/mm/yyyy)

No, application is in process.

<u>Name of accountancy body</u> (see Note 1.2)	<u>Qualification</u>	<u>Date of admission</u> (dd/mm/yyyy)
_____	_____	_____
_____	_____	_____

* Please delete as appropriate.
Please put a "✓" in the appropriate box.

Section 4 – Examination attainment (see Notes 1.3 and 9.3)

A graduate of the HKSA/ACCA Joint Examination Scheme or HKICPA Qualification Programme: #

Yes, student registration no.: _____ No

Passes obtained from papers taken under:

HKSA/ACCA Joint Examination Scheme (Hong Kong law variant): #

Diet passed: (mm/yyyy)

3.4H – Auditing and Investigations (HK) OR 6 – Audit Framework and 10 – Accounting & Audit Practice OR 6 – Audit Framework and 13 – Financial Reporting Environment OR 10 – Accounting & Audit Practice and 13 – Financial Reporting Environment OR 2.6 – Audit and Internal Review and 2.5 – Financial Reporting OR 2.6 – Audit and Internal Review and 3.1 – Audit and Assurance Services OR 2.5 – Financial Reporting and 3.1 – Audit and Assurance Services *

2.2H – Company Law (HK) OR 2(H) – Legal Framework OR 2.2(H) – Corporate and Business Law (HK) *

3.3H – Advanced Taxation (HK) OR 11(H) – Tax Planning (HK) OR 3.2(H) – Advanced Taxation (HK) *

Practising Certificate Examinations: #

Diet passed: (mm/yyyy)

3.4H – Auditing and Investigations (HK) OR PC-Auditing *

2.2H – Company Law (HK) OR PC-Law *

3.3H – Advanced Taxation (HK) OR PC-Tax Planning *

Passes obtained from the audit papers taken in the professional examination of my parent institute #

Yes, name of parent institute: _____ No

Section 5 – Details of present employment (see Notes 2 and 9.7)

Name of employer: _____

Nature of business: _____ Position held: _____

Office address: _____

_____ Date of commencement: _____
(dd/mm/yyyy)

Tel. no.: _____ Fax. no.: _____ Email address: _____

Mode of employment: # Full-time Part-time

Section 6 – Approved accounting experience (see Notes 1.4, 1.5, 9.1, 9.2 and 9.7)

(In chronological order with current employment in the last row)

(A) Pre-qualification

<u>From</u> (dd/mm/yyyy)	<u>To</u> (dd/mm/yyyy)	<u>Name of CPA practice</u>	<u>Work location</u>	<u>Position held/ Department</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

(B) Post-qualification

<u>From</u> (dd/mm/yyyy)	<u>To</u> (dd/mm/yyyy)	<u>Name of CPA practice</u>	<u>Work location</u>	<u>Position held/ Department</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

(Please use separate sheet(s), if necessary.)

* Please delete as appropriate.

Please put a “✓” in the appropriate box.

Section 7 – Mode of intended practice (see Notes 3 and 9.5)

(A) Professional practice in the following mode

The Council has ruled that the number of firm / corporate practice names under which a PC holder may register should in no case exceed three.

- a. In my own name
- b. In the name of a firm
 - Sole proprietorship (Form RF-1 enclosed)
Firm name: _____
 - Partnership in a proposed accounting firm (Form RF-1 enclosed)
Firm name: _____
 - Partnership in an existing accounting firm (see NOTE 9.6)
Firm name: _____
 - As an authorised signatory of an existing firm (see Note 9.6)
Firm name: _____
- c. In the name of a corporate practice
 - Sole practising member corporate practice (Form RCP-1A enclosed)
Name of corporate applicant: _____
 - Practising member director in a proposed corporate applicant (Form RCP-1A enclosed)
Name of corporate applicant: _____
 - Practising member director in an existing corporate practice (see Note 9.6)
Name of corporate practice: _____

(B) Please provide your reasons for acquiring a PC or intent of using a PC

(Please use separate sheet(s), if necessary.)

Section 8 – Registered office of intended practice (see Notes 4 and 9.6)

_____ (in English)

_____ (in Chinese)

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

Name under which the lease is taken (if the applicant is not the lessee): _____

Nature of lessee's occupation: _____

Section 9 – New employment (if new employment is being arranged) (see Notes 2 and 9.7)

Name of CPA practice or employer *: _____

Nature of business: _____ Position held: _____

Office address: _____

_____ Date of commencement: _____
(dd/mm/yyyy)

Tel. no.: _____ Fax. no.: _____ Email address: _____

Section 10 – Others

Applications considered and approved by the Council in or after November each year will normally become effective on 1 January of the next calendar year. Applicants who wish to have their applications to take effect from the current calendar year should indicate so by putting a "✓" in the following box: # (see Note 9.8)

Current year *(Annual fees are to be paid accordingly.)*

Please put a "✓" in the appropriate box.
* Please delete as appropriate.

Section 11 – Declaration

- I declare that the above information is true and complete to the best of my knowledge and belief.
- I declare that I am ordinarily resident in Hong Kong.
- I declare that I am not a bankrupt nor has become bankrupt nor has entered into a voluntary arrangement with my creditors within the meaning of the Bankruptcy Ordinance (Cap. 6). (see Note 11)
- I declare that I have had no conviction involving fraud, dishonesty or professional misconduct locally or overseas, and I undertake to notify the registrar of any such future conviction as soon as practicable. (see Note 12)
- 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)

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 services counter at the above address during office hours.

NOTES

Please read these notes carefully before completing Form R-4

Note 1 – Requirements for the issue of a practising certificate

1.1 A person must be a member of the Institute, i.e. a certified public accountant (“CPA”), or in the process of applying to be a CPA before s/he may apply for the issue of a Practising Certificate. The issue of a Practising Certificate is governed by section 29A of the Professional Accountants Ordinance (“PAO”).

A CPA may apply for a Practising Certificate if s/he:

(a) has had a period of not less than four years of full-time approved accounting experience of which at least one year is post-qualifying experience, i.e., acquired after becoming a member of a body accepted by the Council under section 24(1A) of the PAO or after registration as a CPA with the Institute.

The four-year period may be reduced to 30 months if the experience acquired is all post-qualifying.

In either case, a substantial proportion of the approved accounting experience must be in auditing and a least one year of such experience must be gained in Hong Kong within three years prior to the date of application.

(b) is ordinarily resident in Hong Kong;

(c) has passed examinations in local law and taxation and where applicable auditing; and

(d) is not a bankrupt nor has become bankrupt nor has entered into a voluntary arrangement with my creditors within the meaning of the Bankruptcy Ordinance (Cap. 6).

(e) has complied with relevant Continuing Professional Development (“CPD”) requirements prescribed by the Council.

1.2 The list of accountancy bodies currently accepted by the Council under section 24(1A) of the PAO is appended below:-

- Association of Chartered Certified Accountants
- Association of International Accountants
- Canadian Institute of Chartered Accountants
- Chartered Institute of Management Accountants
- CPA Australia
- Institute of Chartered Accountants in Australia
- Institute of Chartered Accountants in England and Wales
- Institute of Chartered Accountants in Ireland
- Institute of Chartered Accountants of Scotland
- Institute of Chartered Accountants of Zimbabwe
- New Zealand Institute of Chartered Accountants
- South African Institute of Chartered Accountants

1.3 For the examination requirement:-

(a) An applicant must have sat and passed examinations in Hong Kong Law and Taxation unless his/her name was on the Institute’s membership register on 30 June 1982.

(b) An applicant who has not sat and passed the audit papers in the professional examination of their parent institute are required to sit and pass, in addition to papers in Hong Kong Law and Taxation, a paper in Auditing.

(c) In general, the Institute’s Qualification Programme (“QP”) graduates (i.e. QP students who have completed the QP in full) are exempted from the PC Examinations and are deemed to have satisfied the examination requirement for PC issuance purpose. However, with effect from January 2008, QP graduates with non-Hong Kong degrees are required to sit and pass the Aptitude Test – Hong Kong Law for PC issuance purpose.

(d) Please refer to the Notes to the Registration and Entry Form for the Practising Certificate Examinations (“PC Exam”) or our website at: www.hkicpa.org.hk/membership/registrationmatters/spc/pcexam_info.php for details of the eligibility for exemptions from the Institute’s PC Examination.

1.4 For the purpose of assessing “approved accounting experience”, the following should be noted:

(a) must be full time continuous experience acquired in the office of a full time PC holder or a CPA practice in Hong Kong. If the experience is acquired outside Hong Kong, it will be assessed in accordance with the policy on approved accounting experience prescribed by the Council. For details of the policy, please refer to www.hkicpa.org.hk/membership/registrationmatters/pc/approvedexp.php on the Institute’s website.

(b) at least 75% of the experience must be in auditing.

- (c) must include at least one year full time local experience in public practice gained within 3 years prior to the date of application; such experience should also include auditing. Local experience refers to full time experience in public practice acquired in Hong Kong.
 - (d) at least one year should have been acquired after becoming a member of a body accepted by the Council under section 24(1A) of the PAO or after his/her registration as a certified public accountant with the HKICPA.
 - (e) Employment periods of less than 12 months will not be counted.
 - (f) the employer must be in full time practice.
- 1.5 Full time experience in public practice gained in the Mainland will also be accepted as satisfying the 4-year/30-month approved accounting experience requirement (see Note 1.1) in part* and the one-year recent local experience requirement (see Note 1.4) in full if:
- (a) the Mainland CPA practice is a branch/subsidiary of or affiliated with a CPA practice in Hong Kong; and
 - (b) the applicant's work significantly relates to the accounting practices of Hong Kong; and
 - (c) the applicant is working under the direct supervision of a Hong Kong PC holder; and
 - (d) a substantial amount of the applicant's experience is in auditing.
- * At least one year of the 4-year/30-month approved accounting experience must have been acquired in Hong Kong.

Note 2 – Applicants who are employees of a full time PC holder or a CPA practice

- 2.1 In the event that the Proforma for Testimonial or other supporting documents submitted with the application is not issued by the applicant's present employer, which is a PC holder or a CPA practice, the applicant is required to submit a letter from his/her present employer to confirm that his/her employer is aware of and has no objection to the applicant's taking out a PC.
- 2.2 In case an applicant in the employ of a PC holder or a CPA practice is unable to obtain the letter of awareness from his/her employer, the Institute will write to advise his/her employer of the fact before processing his/her application in the normal manner.

Note 3 – Mode of intended practice

- 3.1 The Council rules that the number of firm/ corporate practice names under which a PC holder may register as a sole proprietor, partner, director, authorized signatory or authorized person (as the case may be) should in no case exceed three.

In sum, in addition to practising in his/her own name, a PC holder may practise in one or at most three of the following mode of practice:

- in the name of a firm;
 - in the name of a corporate practice;
 - as an authorised signatory of a firm; and/or
 - as an authorised person of a corporate practice.
- 3.2 A formal application to use a firm name must be submitted to the Council on a separate form (Form RF-1). The use of the term "& Co." after one's name is regarded as a firm name which requires registration. The sole proprietor or at least one of the practising partners of a firm must practise on a full time basis.
- 3.3 A formal application to use the name of a corporate practice must be submitted to the Council on separate forms (Forms RCP-1A and RCP-1B). The use of the term "CPA Co. Ltd." after one's name is regarded as the name of a corporate practice which requires registration. The practising member director of a sole practising member corporate practice or at least one of the practising member directors of a corporate practice must practise on a full time basis.

Note 4 – Registered office

- 4.1 Section 31(1) of the PAO stipulates that: -
"Every certified public accountant (practising) shall have a registered office in Hong Kong to which all communications and notices may be addressed."
- 4.2 If an applicant intends to use the address of his/her present employer or an existing CPA practice as his/her registered office, an official letter of consent from his/her employer or leaseholder/ landlord must be produced to the effect that the latter has no objection to such use and to the erection of a signboard at the entrance to the registered office. (Please see Note 9.5)
- 4.3 In order to facilitate the statutory requirement of publishing a list of practising certificate holders in the Government Gazette, an applicant is required to provide his/her address of the registered office in both English and Chinese.

Note 5 – Business registration

- 5.1 Section 30(6) of the PAO stipulates that: -
 “If a certified public accountant fails to commence practice within 6 months from the date of issue of the practising certificate the Council may cancel the practising certificate.”
- 5.2 To this effect, a copy of the Business Registration Certificate should be produced within 6 months from the date of issue of a PC to a certified public accountant as evidence of his/her commencement of business.

Note 6 – Letterhead and confirmation of erection of a signboard

The Council rules that after the issuance of a PC to a certified public accountant, s/he should within three months thereof, file with the Institute:

- (a) a specimen letterhead which either bears his/her own name, the name of his/her firm or the name of his/her corporate practice if a firm or a corporate practice is registered with the Institute; and
- (b) a completed reply slip in respect of confirmation of erection of a signboard at the entrance to the registered office.

Note 7 – Processing of application

- 7.1 The Registration and Practising Committee will examine an application made on this Form and submit its recommendations to the Council for approval.
- 7.2 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.
- 7.3 Failure to provide full information and evidence may cause delay in the processing of an application.
- 7.4 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.

Note 8 – Change of particulars

- 8.1 Any change in the mode of practice should be notified to the Registrar within one month thereof.
- 8.2 In accordance with section 31(3) of the PAO, any change in the address of the registered office shall be notified to the Registrar within 14 days thereof and shall be entered in the register by the Registrar. Any certified public accountant (practising) who practises in contravention of this section shall be guilty of an offence and shall be liable on conviction to a fine of \$5,000.

Note 9 – Supporting documents/ remittance

Unless otherwise specified, all documents submitted, if they are photocopies, must be certified by a HKICPA member or a legal practitioner.

- 9.1 Proforma for Testimonial (Form PCT)
- (a) Proforma(s) for Testimonial, which accompanies this Form, should be completed to certify the exact length, percentage of audit involvement and specific nature of the applicant's past and present employment in public practice.
- (b) Testimonials presented in any other format will only be accepted if they provide all the necessary information required by the Proforma and that they are signed by the sole proprietor / practising partner of a firm or the practising member director of a corporate practice.
- (c) Only original Proforma for Testimonial will be accepted.
- 9.2 Letter(s) certifying the approved accounting experience acquired from Mainland CPA practice(s)
 For applicants who are applying on the basis of approved accounting experience acquired from Mainland CPA practice(s), official letter(s) duly certified by the sole proprietor/ practising partner of the firm or the practising member director of the corporate practice must be produced to substantiate that the applicant has satisfied all the 4 criteria as specified in Note 1.5.
- 9.3 Examination results
 Documentary evidence issued by HKSA/HKICPA and/or the applicant's parent institute showing passes in the required Auditing, Law and Taxation papers under respective professional examinations must be produced.
- 9.4 Character Reference (Form CR)
 Character references from two HKICPA members. Please refer to the Notes on the Form CR for other details. (Applicants who have become HKICPA members for less than 1 year need not supply character references.)
- 9.5 Mode of practice
- (a) If an applicant intends to practise as a partner of an existing firm or as a practising member director of an existing corporate practice, a letter from the firm/ corporate practice confirming its intention to admit the applicant as a partner/ practising member director of the firm/ corporate practice is required to support his/her application.

- (b) If an applicant intends to practise as an authorised signatory of a firm, a letter from the firm giving such authorisation is required to support his/her application.
- (c) If an applicant intends to practise as a sole proprietor/ partner of a proposed firm or a practising member director of a proposed corporate practice, a Form RF-1 or a Form RCP-1A should be submitted together with this application.

9.6 Letter of consent

- (a) An official letter of consent from the applicant’s present employer or an existing CPA practice which is the leaseholder/ landlord of the applicant’s intended registered office must be produced to the effect that he/she/they has/have no objection to such use and to the erection of a signboard at the entrance to the registered office. A sample of such letter is attached to this Form for reference.
- (b) Applicants who will practise under the name of a CPA practice, either as a sole proprietor/ partner/ authorised signatory of a firm or as a practising member director of a corporate practice, are exempt from this requirement.

9.7 Letter of awareness

In the event that the Proforma for Testimonial or other supporting documents submitted with the application is not issued by the applicant’s present employer, which is a PC holder or a CPA practice, the applicant is required to submit a letter from his/her present employer to confirm that his/her employer is aware of and has no objection to the applicant’s taking out a PC.

9.8 Fees

- (a) 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 “Hong Kong Institute of Certified Public Accountants”; post-dated cheque is not acceptable). Please refer to the Fee Schedule announced by the Institute from time to time.
- (b) If an application is to be approved by the Council either in or after November, the applicant will be given an option to have his/her registration effective from the current calendar year or from the next calendar year, and fees are to be paid accordingly. Applicants who wish to have their applications to take effect from the current calendar year are required to pay the annual fees for both the current and the next calendar year.
- (c) A \$500 administration charge will be deducted from the refund in case an application is rejected by the HKICPA or is withdrawn by the applicant.

Note 10 – Practice review and mandatory CPD requirements

- 10.1 All certified public accountants (practising), whether practising in own name, in the name of a firm or in the name of a corporate practice, will be subject to practice review. Applicants should refer to Part IVA of the PAO which is included in Volume I of the HKICPA Members’ Handbook and the Practice Review Procedures Manual which will be distributed to members upon the issuance of a PC.
- 10.2 Effective from 1 December 2005, HKICPA members, including PC holders and non-PC holders, are required to complete at least 120 CPD hours in each rolling three-year period, of which 60 hours should be verifiable. A minimum of 20 hours of the 120 hours has to be completed each year. For further details, please refer to Statement 1.500 of the Members’ Handbook on the HKICPA website.

Note 11 – Bankruptcy

Section 30(7) of the PAO stipulates that: -
“A practising certificate shall not be issued to, and the Council may cancel the practising certificate of, a certified public accountant who is or has become bankrupt or has entered into a voluntary arrangement with his creditors within the meaning of the Bankruptcy Ordinance (Cap. 6).”

Note 12 – Conviction in Hong Kong or elsewhere

A certified public accountant, after his/her registration as such, convicted of an offence involving fraud or dishonesty locally or overseas, or found guilty of professional misconduct by an overseas professional institute should notify the Registrar of such conviction or findings as soon as practicable.

Note 13 – Enquiries

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

Hereunder is a standard format of a letter of consent as referred in Note 4.2 & 9.6. If Note 4.2 applies to you, please request the leaseholder/ landlord to reproduce this letter on their standard letterhead.

Date: _____

Registrar,
Hong Kong Institute of Certified Public Accountants,
27th Floor, Wu Chung House,
213 Queen's Road East,
Wan Chai,
Hong Kong.



Dear Sirs,

Re: _____
(name of Practising Certificate applicant)

This is to confirm that our (i) **company being the present employer of the above-named PC applicant situated at the following office** / (ii) **CPA practice being the leaseholder/ landlord* of the following registered office***:

_____ (in English)

_____ (in Chinese)

has no objection to the use of the premises as the registered office of the said practising certificate applicant, and has given permission to the said practising certificate applicant to erect a signboard with appropriate description at the entrance to the registered office.

Yours faithfully,

(Signature)

(Full name in BLOCK letters)

(Position held)

(Company Chop)

(Name of Company)

* Please delete as appropriate.

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Application for the issue of a Practising Certificate Checklist for applicants

Please note that the processing of an application may be delayed if it is not submitted together with the required supporting documents as detailed below. 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 R-4.

Please indicate documents you have attached to your completed application Form R-4 by putting a "✓" in the appropriate boxes below:

1. Documents to be submitted by ALL applicants
 - A crossed cheque for the appropriate registration fees payable to the "Hong Kong Institute of Certified Public Accountants".
 - ORIGINAL Proforma(s) for Testimonial from past and present* employer(s) certifying your employment period, position held, specific job nature and percentage of audit involvement.
 - CERTIFIED★ copies of Examination Status Reports/Records issued by HKSA/HKICPA and/or your parent institute confirming your fulfillment of the examination requirement i.e. passed papers PC-Auditing / PC-Law / PC-Tax Planning or the equivalents.
2. Additional documents to be submitted by applicants under the following situations
 - a. For applicants who have become HKICPA members for more than 1 year
 - Two character references.
 - b. For applicants who will resign/have resigned from their present employment to practise on full time basis after taking out a practising certificate
 - A letter from your present employer confirming their acceptance and the effective date of your resignation.
 - c. For applicants whose Proforma for Testimonial or other supporting documents is not issued by their present employer who/which is a HKICPA practising certificate holder practising on full time basis or a CPA practice
 - A letter from your present employer indicating his/her/its awareness of your application for a practising certificate.
 - d. For applicants who are applying on the basis of approved accounting experience acquired from Mainland CPA practice(s).
 - Official letter duly signed by the sole proprietor / practising partner of the firm or the practising member director of the corporate practice certifying that the applicant has satisfied the following criteria:
 - (i) the Mainland CPA practice is a branch/subsidiary of or affiliated with a CPA practice in Hong Kong; and
 - (ii) the applicant's work significantly relates to the accounting practices of Hong Kong; and
 - (iii) the applicant is working under the direct supervision of a Hong Kong PC holder; and
 - (iv) a substantial amount of the applicant's experience is in auditing.
 - e. For applicants who intend to practise in the name of an existing CPA practice
 - A letter from the CPA practice concerned confirming its intention to admit you as a partner or a shareholder / director of the practice.

- f. For applicants who intend to practise as an authorised signatory of an existing firm
 A letter from the firm concerned confirming their intention to authorise you to sign on behalf of the firm.
- g. For applicants who intend to use the address of his/her present employer or an existing CPA practice which is the leaseholder / landlord of his/her proposed registered office
 A letter of consent from the relevant party authorising the use of his/her/their premises as your registered office and the erection of a signboard at the entrance to your office.

Signature: _____

Date: _____
(dd/mm/yyyy)

Notes

- ★ Certification of documents – Applications should be supported by originals. Except the Proforma(s) for Testimonial, the Institute also accepts photocopies, which must be certified as true copies by any of the following persons:
- A HKICPA member
 - A legal practitioner
 - Government District Officer (through statutory declaration)
 - Authorised staff of the Institute (only if originals are presented with photocopies for certification)
- * The Institute will only accept a Proforma for Testimonial issued by the present employer of an applicant within the last six months from the date of receipt of such Proforma.