

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

FEE SCHEDULE

Form R-3	Application for registration as a certified public accountant
Form IA-1	Application for registration as an international affiliate
Form R-4	Application for the issue of a practising certificate
Form R-5	Application for advancement to fellowship
Form RF-1	Application for registration of a firm
Form RF-3	Application for change of particulars of a firm
Form RCP-1A/1B	Application for registration of a corporate practice
Form RCP-3A/3B	Application for change of particulars of a corporate practice

- Fees are paid in respect of the calendar year.
- 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 application take effect from the current calendar year which will be processed in or after November are required to indicate their option in their completed application form. Fees are to be paid accordingly upon application.
- An administration charge of \$500 will be deducted from the refund in case an application is rejected by the Institute or is withdrawn by the applicant. This policy does not apply to the submission of Form R-5, RF-3 and RCP-3A/3B.***
- Fees for 2009/2010 are appended as follows:

	First Registration Fee (HK\$)	Annual Fee (HK\$)
Certified Public Accountant (i.e. CPA) (R-3)	\$2,800	\$2,350
International Affiliate (i.e. IA) (IA-1)	\$2,800	\$2,350
» Surcharge for CPA and IA applicants opting for hardcopy communication (i.e. receipt of the Institute's correspondence by post in addition to by email)	---	\$150
Practising Certificate (R-4)	\$3,200	\$4,800
Firm (RF-1) / Corporate Practice (RCP-1A / RCP-1B)		
• per firm	\$3,200	---
• per corporate practice	\$4,800	---
Registration of Firm (RF-1) / Corporate Practice (RCP-1A/RCP-1B) or Admission of new partner(s) / director(s) (RF-3 / RCP-3A/RCP-3B)		
• per sole proprietor/practising partner/practising member director	---	\$4,800
• per non-PC holder partner / non-practising member director of a multi-practising member corporate practice	---	\$9,600
• per non-member director / non-practising member director of a sole-practising member corporate practice	---	\$2,400

Registration/Filing Fee (HK\$)

Advancement to Fellowship (R-5) ♦

\$1,550

- ♦ *Upon successful application, normal annual fee for certified public accountants will apply upon renewal.*