

Body: Institute of Chartered Accountants of Scotland (ICAS)

Recognition: Reciprocal Membership Agreement

Addendum to RMA signed on 27 September 2006

2nd Addendum to RMA signed on 10 November 2008

Status as of 21 November 2008: In force

Members:

1. Admitted as full members of ICAS in good standing by completing its education, training and examination programme.
2. Submit membership application to the Hong Kong Institute of CPAs.

Students:

Students of ICAS should note that you are required to complete its education, training and examination programme, become a full member of the institute before you can be admitted as a member of the Hong Kong Institute of CPAs under the Reciprocal Membership Agreement.

Updated: 21 November 2008