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: 

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
(Incorporated by the Professional Accountants Ordinance, Cap. 50)
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.

Unless otherwise agreed, hard copies of any documents containing your personal data that you provide to the Institute will become the property of the Institute and will not be returned to you. The Institute will destroy any documents it holds in accordance with its internal policy and applicable laws. Please refer to the Institute’s privacy policy and personal information collection statement on its website at: http://www.hkicpa.org.hk/en/.

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: 
HKICPA member: 
Yes, HKICPA membership no 
Member application is enclosed 

Section 2 – Ordinary residence

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 declaration.

(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 (no.) years since (mm) / (yyyy).

(* 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 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 declaration.

(* Please ✔ (a) or (b) or both as appropriate. If neither (a) nor (b) is applicable to you, please ✔ (c) and elaborate your reasons in the space below for the Institute’s consideration.)

c)

(4) I claim to be ordinarily resident in Hong Kong because

(Please elaborate your reasons in the space below for the Institute’s consideration. Please attach additional sheets if space is insufficient.)
Section 3 – Examination attainment # (see Notes 1.3 and 6.1)

☐ A graduate of the HKICPA Qualification Programme (“OP”), student no.: __________

☐ Registered as a QP student before 1 January 2008 – exempted from the PC examination requirement.

☐ Registered as a QP student on or after 1 January 2008
   □ Hong Kong degree holder □ Overseas degree holder
   Studied HK law subjects at an accredited university degree programme or Conversion Programme of the Institute
   □ Yes, exempted from the PC examination requirement.
   □ No, but passed the Aptitude Test in HK Law in the __________ examination session.

☐ A graduate/student* of the HKSA/ACCA Joint Examination Scheme (“JES”), student no.: __________

Passes obtained from papers taken under HKSA/ACCA Joint Examination Scheme (Hong Kong law variant): #

☐ During 06.1992 and 12.1993 diet: 3.4H – Auditing and Investigations (HK); OR
   During 06.1994 and 06.2001 diet:
   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
   In the 12.2001 diet:
   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. *

☐ During 06.1982 and 12.1993 diet: 2.2H – Company Law (HK); OR
   During 06.1994 and 06.2001 diet: JES Graduate who has sat and passed 2(H) – Legal Framework; OR
   In the 12.2001 diet: JES Graduate who has sat and passed 2.2(H) – Corporate and Business Law (HK). *

☐ During 06.1982 and 12.1993 diet: 3.3H – Advanced Taxation (HK); OR
   During 06.1994 and 06.2001 diet: 11(H) – Tax Planning (HK); OR
   In the 12.2001 diet: 3.2(H) – Advanced Taxation (HK). *

Practising Certificate Examinations: #

☐ 3.4H – Auditing and Investigations (HK) in the Special Practising Certificate Examinations (“SPC Examinations”) held in 1993 or before; OR
   PC-Business Assurance (formerly known as “PC-Auditing”); OR
   PC Module C (Business Assurance) from the June 2011 session onwards. *

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

☐ Yes, name of parent institute: __________

☐ 2.2H – Company Law (HK) in the SPC Examinations held in 1993 or before; OR
   PC-Law. *

☐ 3.3H – Advanced Taxation (HK) in the SPC Examinations held in 1993 or before; OR
   PC-Taxation (formerly known as “PC-Tax Planning”); OR
   PC Module D (Taxation) from the June 2011 session onwards. *

For CICPA members who qualified as a CPA by taking Module D – Taxation and Final Examination of the QP under MEPE:

☐ Passed PC-Law in the __________ examination session.

For those who have NOT sat and passed the Auditing paper in the PRC CPA Uniform Examination of CICPA, in addition to paper PC-Law:

☐ Passed PC-Business Assurance in the __________ examination session.

# Please put a "*" in the appropriate box.  *
* Please delete as appropriate.
**Section 4 – Approved accounting experience** (see Notes 1.4, 1.5, 6.2 and 6.3)
(In chronological order with current employment in the last row)

(A) Pre-qualification

<table>
<thead>
<tr>
<th>From (dd/mm/yyyy)</th>
<th>To (dd/mm/yyyy)</th>
<th>Name of CPA practice</th>
<th>Work location</th>
<th>Position held/ Department</th>
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(B) Post-qualification

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<th>From (dd/mm/yyyy)</th>
<th>To (dd/mm/yyyy)</th>
<th>Name of CPA practice</th>
<th>Work location</th>
<th>Position held/ Department</th>
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(Please use separate sheets, if necessary. No. of sheet(s) attached __________)

**Section 5 – Details of present employment** (see Notes 2 and 6.4)

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

New employment is being arranged and will commence on ______________________ (dd/mm/yyyy):

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

* Please delete as appropriate.  # Please put a “✓” in the appropriate box.
Section 6 – Mode of intended practice # (see Notes 3 and 6.5)

(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 6.5(a))
      Firm name:
   ☐ As an authorised signatory of an existing firm (see Note 6.5(b))
      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 6.5(a))
      Name of corporate practice:

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

________________________________________________________________________
________________________________________________________________________

(Please use separate sheets, if necessary. No. of sheet(s) attached __________.)

Section 7 – Registered office of intended practice (see Notes 4 and 6.6)

________________________________________________________________________

________________________________________________________________________

(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 8 – 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 7.2)

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

# Please put a "✓" in the appropriate box.
* Please delete as appropriate.
Section 9 – Declaration

☐ I declare that the above information is true and complete to the best of my knowledge and belief.

☐ 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 8)

☐ I hereby authorize the Hong Kong Institute of Certified Public Accountants ("the Institute") to obtain my personal information from third parties for the purpose of verifying my experience and qualifications, and I authorize any such third party to release my personal information to the Institute. (see Note 5.4)

☐ I declare that I have had no conviction of any criminal offence or misconduct locally or overseas, and I undertake to notify the Registrar of any such future conviction as soon as practicable. (see Note 9)

☐ I declare that I have read and understand the following professional standards of the Institute which are relevant to practising public accountancy, and that I agree to observe and abide by them upon the issuance of a practising certificate to me (see Note 10):

☐ Part B: Professional Accountants in Public Practice and Part D: Additional Ethical Requirements in the Code of Ethics for Professional Accountants;

☐ Statement 1.4 Practice Review; and

☐ HKSCQ 1 Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements.

☐ 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)

Name in English: ______________________________________ (Surname) (Other name)

# Please put a “✓” in the appropriate box.

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 at 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
- Canadian Institute of Chartered Accountants
- Chartered Accountants Ireland
- Chartered Institute of Management Accountants
- CPA Australia
- Institute of Chartered Accountants Australia
- Institute of Chartered Accountants in England and Wales
- Institute of Chartered Accountants of Scotland
- Institute of Chartered Accountants of Zimbabwe
- New Zealand Institute of Chartered Accountants
- South African Institute of Chartered Accountants
- U.S. State Boards of Accountancy

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 PC-Law and PC-Taxation (formerly known as PC-Tax Planning), a paper in PC-Business Assurance (formerly known as PC-Auditing) in the Institute's Practising Certificate Examinations ("PC Examinations").

(c) QP-graduate members, who registered as a student under the Institute's Qualification Programme ("QP") on or before 31 December 2007, and completed the QP in full, are exempted from the PC Examinations and are deemed to have satisfied the examination requirement for PC issuance purpose.

(d) QP-graduate members, who (i) registered as a QP student on or after 1 January 2008, (ii) hold an overseas accountancy degree, and (iii) have not taken Hong Kong law subject(s) at an accredited university degree programme or in an accredited Conversion Programme of the Institute, are required to sit and pass the Aptitude Test ("AT") in Hong Kong Law before they can satisfy the examination requirement for PC issuance purpose.

With effect from the 2008/2009 academic year, QP graduates who (i) were students of accredited accountancy degree programmes of the Institute who have studied the law subject(s) in exchange programmes at non-Hong Kong tertiary institutions; or (ii) are non-Hong Kong degree holders and have been exempted from the local law subject(s) in the accredited Conversion Programmes of the Institute, are required to sit and pass the AT in Hong Kong Law in order to fulfill the competency requirement in local law for the issue of a PC.

(e) From June 2011 session onwards, those who have sat and passed the QP Module C (Business Assurance) and/ or QP Module D (Taxation) are exempted from the PC-Business Assurance/ PC-Taxation paper(s) respectively under the PC Examinations for PC issuance purposes.

(f) The Chinese Institute of Certified Public Accountants ("CICPA") members who qualified as a CPA under the Mutual Examination Paper Exemptions Agreement for Mainland and Hong Kong Accountants ("MEPE") are required to sit the PC-Law paper under the PC Examinations for PC issuance purposes.

Those who have NOT sat and passed the Auditing paper in the PRC CPA Uniform Examination of CICPA are required to sit and pass both the PC-Business Assurance and PC-Law papers under the PC Examinations for PC issuance purposes.

(g) Please refer to the Notes to the Registration and Entry Form for the PC Examinations or our website at: http://www.hkicpa.org.hk/en/registration-and-licensing/obtain-practising-certificate/practising-certificate-examinations/ announced by the Institute from time to time for details of the eligibility for exemptions from the Institute's PC Examinations.

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 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 http://www.hkicpa.org.hk/en/registration-and-licensing/obtain-practising-certificate/issuance-requirements/approved-accounting-exp/ 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 three 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) within the required length of full-time experience in public practice for a PC (i.e. 4 years or 30 months if all experience is post-qualifying – see Note 1.1), an applicant can have up to two employments, each of which is less than 12 months long with the same employer. The rest of the experience must be acquired from employment(s) that lasts for at least 12 months with the same employer. The respective requirements are:

<table>
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<tr>
<th>Experience comprising pre- and post-qualifying experience</th>
<th>Minimum length of full-time experience for PC</th>
<th>Maximum number of employments</th>
<th>Maximum number of employments which are less than 12 months each</th>
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<tr>
<td>All experience is post-qualifying</td>
<td>30 months</td>
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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 PC holder or a CPA practice
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.

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. (see Note 6.6)

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 – Processing of application
5.1 The Registration and Practising Committee will examine an application made on this Form and submit its recommendations to the Council for approval.

5.2 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.

5.3 Failure to provide full information and evidence may cause delay in the processing of an application.

5.4 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 6 – Supporting documents
Unless otherwise specified, all documents submitted, if they are photocopies, must be certified by a HKICPA member or a legal practitioner.

6.1 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, including the Institute's PC Examination and Aptitude Test, and examinations offered by the applicant's parent institute, must be produced.

6.2 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.

6.3 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.
6.4 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.

6.5 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.

6.6 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.

6.7 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.)

Note 7 – Fees
7.1 An application must be accompanied by the appropriate application and annual fees. Please refer to the Fee Schedule announced by the Institute from time to time.

7.2 Applications approved by Council during the year will take effect immediately, except those approved in November or December which will take effect on 1 January of the next calendar year. Applicants whose application will be considered by Council in November or December but wish to have their applications take effect from the current calendar year are required to indicate their option in Section 8 of this Form and pay the annual fees for both the current and the next calendar year accordingly.

7.3 A $500 administration charge will be deducted from the refund in case an application is rejected by the Institute or is withdrawn by the applicant.

Note 8 – 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 9 – Conviction in Hong Kong or elsewhere
A certified public accountant who is convicted either in Hong Kong or in another jurisdiction of any criminal offence or is found guilty of any professional misconduct by a local or an overseas professional or regulatory body should notify the Institute of the conviction or finding as soon as practicable.

Note 10 – Professional standards on the practice of public accountancy
Members have declared that they agree to abide by the Professional Accountants Ordinance, Professional Accountants By-laws and Professional Standards of the Hong Kong Institute of Certified Public Accountants at the time they applied for membership. Some sections of the Institute's professional standards contain statements specifically applicable to practising members and CPA practices. It is essential that members acquaint themselves with these statements before applying for a practising certificate. All professional standards are published in the Members' Handbook which is accessible from the Institute's website at http://www.hkicpa.org.hk/en/standards-and-regulations/technical-resources/members-handbook/.

Note 11 – 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 12 – Business registration**

12.1 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.”

12.2 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 13 – Practice review**

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.

**Note 14 – Annual renewal requirements**

14.1 PAO provides that the issue of a PC shall expire on 31 December each year and is re-issued annually on application.

14.2 In addition to the payment of the membership subscription and PC renewal fees, each PC holder is required to complete and return to the Institute the Declaration of compliance with CPD requirement and Declaration for the re-application of a practising certificate.

14.3 On receipt of the required registration fees (both member and PC fees) and duly signed declarations, a PC valid from 1 January to 31 December of the year will be available for collection at the Institute’s office.

**Note 15 – Change of particulars**

15.1 Any change in the mode of practice should be notified to the Registrar within one month thereof. Notification sent via email is not accepted for the purpose.

15.2 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 16 – 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 & 6.6. If Note 4.2 applies to you, please request the leaseholder/landlord to reproduce this letter on their standard letterhead.

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. Remittance and documents to be submitted by ALL applicants
   - A crossed cheque for the appropriate application and annual fees payable to the "Hong Kong Institute of Certified Public Accountants".
   - A completed credit card authorization form for the appropriate application and annual fees payable to the "Hong Kong Institute of Certified Public Accountants".
   - CERTIFIED\(^1\) 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-Business Assurance / PC-Law / PC-Taxation or the equivalents.
   - ORIGINAL Proforma(s) for Testimonial from past and present\(^2\) employer(s) certifying your employment period, position held, specific job nature and percentage of audit involvement.

2. Additional documents to be submitted by applicants under the following situations
   a. For applicants who are a QP-graduated member, registered as a QP student on or after 1 January 2008 and are required to sit and pass the Aptitude Test in Hong Kong law for PC issuance purpose:
      - CERTIFIED\(^1\) copy of Examination Status Reports issued by the Institute confirming your fulfillment of the examination requirement i.e. passed paper Hong Kong Law in the Aptitude Test.
   b. For applicants who have become HKICPA members for more than 1 year
      - Two character references.
   c. 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.
   d. 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.
   e. 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.
f. 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.

g. 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.

h. 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: ____________________

Name in English:

(Surname) (Other name)

Notes

① 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. A HKICPA member
   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)

② 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.