

# 2024 FEE SCHEDULE

## Application for registration as a certified public accountant ("CPA") (Form R-3)

	One-off application fee	Member annual fee <i>(see Note 3 &amp; 4)</i>	Total payment
	HKD	HKD	HKD
<input type="checkbox"/> Full year registration for the year 2024, i.e. new CPAs who join during 1 January and 30 June 2024:	3,100	2,600	5,700
<input type="checkbox"/> Half year registration for the year 2024, i.e. new CPAs who join between 1 July and 31 December 2024:	3,100	1,300	4,400
<b>Optional item</b>			
<input type="checkbox"/> Surcharge for receiving correspondence in hardcopy format by post <i>(see Note 5)</i>			400

### NOTES

*(The Institute reserves the right to update this Fee Schedule without prior notice.  
Please check the Institute's website for the latest version.)*

- Applications approved on or after 1 July of the year will pay half of the annual fee for the current calendar year.
- Applications considered and approved by the Council **in November or December** 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 November or December are required to indicate their option in their completed application form. Fees are to be paid accordingly upon application.
- Member annual fee for the year 2024 is HK\$2,600 of which HK\$120 is for apportionment to Capital Fund for purchase, improvement and/or expansion of office premises. Half year member annual fee for the year 2024 is HK\$1,300 of which HK\$60 is for apportionment to Capital Fund.
- For former members who qualified for reduced member annual fee before removal of their name from the CPA register, please email [member@hki CPA.org.hk](mailto:member@hki CPA.org.hk) to confirm the amount of annual fee that is required for your re-application. Please check our website at <https://www.hki CPA.org.hk/en/Membership/Registration/Renewal-requirements/CPA-Annual-Renewal-Requirements/Annual-Fee> for the latest reduced membership rate.
- Hardcopy surcharge is payable on a yearly basis. No refund of the hardcopy surcharge is available if the member changes his means of receiving correspondence from "hardcopy format by post" to "email communication" during the year.
- Payment methods:
  - ▶ Cash/ Credit card/ Alipay/ WeChat Pay
    - Only if you submit your application in person at our service counter.
    - Please do not send cash by post to the Institute.
  - ▶ Crossed cheque/ bank draft in Hong Kong dollars payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"
    - Post-dated cheque is not acceptable.
    - Please write your contact phone no. on the reverse of your cheque/ bank draft.
    - Applicant should bear any bank charge arising from payment outside Hong Kong and this charge should be added to the total payment.
- 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.
- Annual fee paid by QP graduates/ registered students will be refunded in full upon their admission as a member, provided that their application for membership is received and approved unconditionally by 30 June in the same year.
- Annual fee paid by International Affiliates will be refunded in full upon their admission as a member, provided that their application for membership is received and approved unconditionally by 30 June in the same year.
- No refund of the annual fee or any part thereof will be made to a CPA whose name has been removed from the CPA register during the year.