



21 August 2018

Our Ref.: C/RPG, M/NC

Dear Graduate,

Application for Registration as a Certified Public Accountant ("CPA")

We are pleased to learn that you have successfully completed the Institute's Qualification Programme ("QP").

Practical experience requirement

You may wish to note that you have now fulfilled the examination requirement for registration as a CPA. Upon satisfying the [3-year practical experience requirement](#), you are eligible to apply for registration as a CPA and become a member of the Institute.

Under the [competency-based Practical Experience Framework](#) ("PEF") that became **mandatory on 1 January 2005**, you are required to acquire your practical experience under an [Authorized Employer](#) ("AE") / [Authorized Supervisor](#) ("AS") from that date onwards. You must meet the minimum requirement of 150 working days' experience per annum and a minimum of 600 working days acquired in a period of not less than 3 years before submission of your membership application to the Institute for consideration. Please be reminded that the 3-year experience is a legal requirement and any shortfall, however small it is, cannot be accepted and will render your membership application unsuccessful.

Please visit the Institute's website at www.hkicpa.org.hk from time to time for the latest PEF requirements. If you have any questions in this respect, please email pef@hkicpa.org.hk or call the PEF team on 2287-7047.

Membership application procedures

After satisfying the practical experience requirement, please complete and return the Institute's membership application [Form R-3](#), which is downloadable from our website: www.hkicpa.org.hk, along with a completed Prospective Member's Record of Practical Experience duly certified by the AE/ AS, relevant supporting documents and appropriate [application/annual fees](#) to the Institute for our processing.



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

For information, the forthcoming membership application [submission deadline](#) is **Monday, 24 September 2018**. Upon approval, the membership registration will take effect from 1 January 2019, except for those applicants who have indicated in the Form R-3 their intention to have their membership effective from the current calendar year, i.e. 31 October 2018.

You may also wish to note that under section 28 of the Professional Accountants Ordinance, an application for renewal of registration as a member of the Institute shall be made to the Registrar not later than 15 December in the year preceding the year of renewal in such form as the Council may specify, and shall not be granted except on payment of the annual fee fixed by the Council.

In this connection, if it is your intention to have your registration take immediate effect from the current calendar year, your membership registration will only be valid from 31 October to 31 December 2018. Accordingly, you are required to pay the annual fees for both 2018 (half-year) and 2019 (full-year).

Please refer from time to time to the relevant section in our website for the latest information on the Institute's [membership admission requirements](#) and [application procedures](#) before submitting your membership application to the Institute for consideration. A HK\$500 administration charge will be deducted from the refund in case an application is rejected by the Institute or is withdrawn by the applicant.

If you have any questions concerning membership admission requirements and application procedures, please feel free to email admission@hki CPA.org.hk or contact the Institute's Admission Department on (852) 2287-7255/ 2287-7091 in the first instance.

We look forward to welcoming you as a new member of the Institute.

Yours sincerely,

Tracy W.T. Wong
Director, Admission
Hong Kong Institute of CPAs

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