

## ACCOUNTING AND FINANCIAL REPORTING COUNCIL (“AFRC”)

### Renewal Application for a Practising Certificate 2025

***(Deadline for submission: 15 December 2024)***

It is your obligation to duly complete and submit the Renewal Application to the AFRC **no later than the statutory deadline on 15 December 2024**. No extension of the renewal deadline will be granted and the AFRC will not accept any renewal application after 15 December 2024.

The requirements and procedures for the renewal of a practising certificate are set out in the [“Guide for the Issuance of Practising Certificates”](#) (“Guide”). Please read the Guide before completing and submitting this Renewal Application.

By pressing the button “I hereby CONFIRM and SUBMIT my Renewal Application for a Practising Certificate 2025” at the end of the application, you indicate that the information given in this application is true and correct to the best of your knowledge and belief, and you will take full responsibility of the content of the form.

If you do not submit the Renewal Application by **15 December 2024**, your current practising certificate will expire on 31 December 2024. Upon the expiry of your practising certificate, you are prohibited from signing statutory audit reports from 1 January 2025. In case you intend to continue your practise as a CPA (practising) in 2025, you will need to submit a new application for the issuance of a practising certificate. The respective deadline for application submission and processing time can be found in the AFRC’s [Submission Deadlines](#).

The AFRC may verify or audit any of the information provided in this application form, whether before or after a decision on the application is made.

**Personal Data (Privacy) Ordinance:** The information requested in this application may include personal data as defined in the Personal Data (Privacy) Ordinance (Cap. 486). Please refer to the [“Personal Information Collection Statement”](#) which sets out the policies and practices of the AFRC with regard to any personal data provided.

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Please check the information below. If any change is required, please inform the AFRC by completing and submitting the [“Notification for Change in Particulars of a CPA \(Practising\)”](#) (Form PC-3) with relevant supporting document(s).

For enquiries, please contact the AFRC at [renewal@afrc.org.hk](mailto:renewal@afrc.org.hk).

### 1. Practising information

Name:

Chan Tai Man

Title:

Mr

PC No.:

P50000

Mobile No.:

6234 5678

Email:

chantaiman@abc.com

Registered Office:

English Address:

xxxxx

Chinese Address:

xxxx

Tel:

xxxxx

Fax:

xxxxx

Qualification:

Qualification to be a CPA (practising):

Qualification Programme Graduate

Your name, PC number, registered office address (both in English and Chinese), and the qualification because of which the practising certificate is issued will be published in the AFRC’s register of CPAs (practising) as required under section 20AAZZI(2) of the Accounting and Financial Reporting Council Ordinance (Cap. 588).

Mode of Practice:

Own Name

Full Time

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### 2. Fit and proper declaration

You are required to satisfy the fit and proper requirements to be a certified public accountant (“CPA”) under the Professional Accountants Ordinance (Cap. 50) to apply for the renewal of your practising certificate. If you have any new fit and proper matter(s) to report since your last fit and proper declaration, please complete and submit a [Fit and Proper Declaration Change Form](#).

*Please select ONE of the following options.*

- I hereby declare that I have **SATISFIED** the fit and proper requirements to be a CPA under the Professional Accountants Ordinance and I do not have any new fit and proper matter(s) to report since my last fit and proper declaration.
- I hereby declare that I have **SATISFIED** the fit and proper requirements to be a CPA under the Professional Accountants Ordinance, but I have new fit and proper matter(s) to report since my last fit and proper declaration. I enclosed my completed and signed Fit and Proper Declaration Change Form with necessary explanations and supporting documents.

Completed Form F&P(C) with necessary explanations and supporting documents: Attachment

Remarks:

- File type accepted: .pdf / .doc / .docx / .jpg / .png / .gif.
- Maximum file size: 5MB.
- We suggest you to use your PC number with a prefix "FD" as the file name, e.g. FDP00005.pdf.
- If more than 1 file to be attached, please compress them into a zip file.
- If you cannot upload the file successfully, please send your duly signed Renewal Application along with the attachments by email: [renewal@afrc.org.hk](mailto:renewal@afrc.org.hk).

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### 3. Continuing professional development (“CPD”) declaration

[Statement 1.500 Continuing Professional Development](#) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) requires each HKICPA member to complete at least 120 hours of relevant CPD activities in each rolling three-year period commencing from 1 December, of which 60 hours shall be verifiable; and complete at least 20 hours of relevant CPD activities in each year. If you became a HKICPA member for less than three years, the declaration period starts from the date of becoming a HKICPA member.

#### Declaration period:

Individuals becoming HKICPA members before 1 December 2021, the declaration period is from 1 December 2021 to 30 November 2024.

Individuals becoming HKICPA members after 1 December 2021, the declaration period is from the date of becoming a HKICPA member to 30 November 2024.

*Please select ONE of the following options.*

- I declare that I **HAVE FULFILLED** the CPD requirements as stipulated in the *Statement 1.500 Continuing Professional Development* issued by the HKICPA by participating in CPD activities which are of relevance to my current and future work and professional responsibilities.
- I declare that I **WILL FULFILL** the CPD requirements as stipulated in the *Statement 1.500 Continuing Professional Development* issued by the HKICPA by participating in CPD activities which are of relevance to my current and future work and professional responsibilities, as I have **APPLIED** to the HKICPA for an extension of time to comply with such requirements. I enclosed the correspondence with the HKICPA in relation to the extension.

Correspondence of the extension: Attachment

#### Remarks:

- File type accepted: .pdf / .doc / .docx / .jpg / .png / .gif.
- Maximum file size: 5MB.
- We suggest you to use your PC number with a prefix "CPD" as the file name, e.g. CPDP00005.pdf.
- If more than 1 file to be attached, please compress them into a zip file.
- If you cannot upload the file successfully, please send your duly signed Renewal Application along with the attachments by email: [renewal@afrc.org.hk](mailto:renewal@afrc.org.hk).

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### 4. Other declarations and undertakings for renewal of a practising certificate

In support of my Renewal Application for a Practising Certificate 2025, I hereby declare and undertake that:

#### A. Bankruptcy

I am not bankrupt nor have become bankrupt nor have entered into a voluntary arrangement with my creditors within the meaning of the Bankruptcy Ordinance (Cap. 6). I undertake to inform the AFRC in writing if I have become bankrupt or have entered into a voluntary arrangement with my creditors within the meaning of the Bankruptcy Ordinance at any time during the year within 14 days of its occurrence.

#### B. Being ordinarily resident in Hong Kong

*Please select ONE of the following options.*

- (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 since \_\_\_\_\_(mm/yyyy) for \_\_\_\_\_ (no.) years.  
*(\* Please select (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 Mainland China and I continue to be a partner / director / employee of a CPA firm / corporate practice registered with the AFRC, AND 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 AND
  - (a) I continue to maintain a place of residence in Hong Kong; AND/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 select (a) or (b) or both as appropriate. If neither (a) nor (b) is applicable to you, please select (c) and elaborate your reasons in the space below or upload relevant information for the AFRC's consideration.)*

(c) \_\_\_\_\_

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

*(Please elaborate your reasons in the space below or upload relevant information for the AFRC's consideration.)*

\_\_\_\_\_

Supporting documents for point (3)(c) or (4): Attachments

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### C. Commencement of practice

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I confirm that I have commenced practice within 6 months from the effective date of the current practising certificate. I am currently practising public accountancy and I shall continue to practise as such in 2025 upon the issuance of a practising certificate to me for 2025. I hereby undertake to inform the AFRC in writing as soon as practicable if I cease to practise public accountancy.

### 5. Declaration

I hereby:

- declare that the information provided in this application is true and complete to the best of my knowledge and belief;
- waive all claims against the AFRC for any loss or damage I may suffer arising from this application;
- authorize the AFRC to obtain my personal data from third parties including the HKICPA concerning my experience, qualifications and fit and proper declarations for verification and registration purposes, and I hereby consent to the transfer of such personal data by such third parties to the AFRC for the said purposes; #1
- authorize the AFRC to obtain my personal data from the HKICPA reasonably required for the purpose of the performance by the AFRC of its functions under the Accounting and Financial Reporting Council Ordinance (Cap. 588) and under any relevant laws and regulations, and I hereby consent to the transfer of such personal data by the HKICPA to the AFRC for the said purpose; #2
- acknowledge that I have to renew the registration as a CPA with the HKICPA to satisfy the issuance criteria specified in paragraph 3.2.1(a) of the [“Guide for Issuance of Practising Certificates”](#) (“Guide”); and
- undertake to comply with the notification requirements specified in Chapter 5 of the Guide.

#1 The AFRC may verify any of the information provided by the applicant in the application, whether before a decision on the application is made or after the approval of the application.

#2 From 1 October 2022, the AFRC assumes regulatory functions which include the issuance of practising certificates to CPAs, registration and inspection of practice units, and investigation and discipline of all CPAs and practice units. Your consent to the transfer of such personal data as is reasonably required will facilitate the performance of such regulatory functions.