

ACCOUNTING AND FINANCIAL REPORTING COUNCIL

CHARACTER REFERENCE (FORM PC-CR)

IMPORTANT:

Personal Data (Privacy) Ordinance: The information requested in this character reference form 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 Accounting and Financial Reporting Council ("AFRC") with regard to any personal data provided.

NOTES:

1. Part II of this Form should be completed and duly signed by a current member of either the Hong Kong Institute of Certified Public Accountants ("HKICPA") or an accountancy body with which there is a reciprocal membership agreement in force between the accountancy body and the HKICPA. The applicant should pass this Form to the referee for completion and submission.
2. Only character references issued within 6 months from the date of receipt by the AFRC will be accepted.
3. The completed Form should be submitted by the referee directly to the AFRC by post. Submission by the applicant will not be accepted.

SUBMISSION OR ENQUIRIES:

The completed Character Reference Form should be sent with all supporting documents by post to the AFRC by the referee directly:

Policy, Registration and Oversight Department
Accounting and Financial Reporting Council
10/F, Two Taikoo Place
979 King's Road, Quarry Bay
Hong Kong

For any enquiry, please contact the AFRC at +852 3586 7800 or e-mail registration@afc.org.hk.

PART I – to be completed by the applicant

Name of applicant:

I, _____ (HKICPA membership no.: _____),
(Full name in BLOCK letters)

understand that the information provided in Part II of this Form will be used as character reference to support my application to the AFRC for the issue of a practising certificate.

Signature: _____ Date: _____
(dd/mm/yyyy)

PART II – to be completed by the referee

The referee is required to complete and submit this Form directly to the AFRC by post. Submission by the applicant will not be accepted. The applicant is required to remind his / her referee of the submission deadline.

Character reference for _____ (HKICPA membership no.: _____),
(Full name of the applicant in BLOCK letters)
regarding his / her application for the issuance of a practising certificate ("PC").

Please ✓ the appropriate option below)

1. How long have you known the applicant? _____
*(Note: The referee **must** know the applicant for not less than 24 months.)*

2. In what capacity is the applicant known to you?

(a) Is the applicant employed by you?

Yes No *(Please complete 2(b) below)*

(b) Is the applicant connected with you in any other way (e.g. partner, client, etc.)?

Please specify:

*(Note: The referee **should not be** an immediate family member, such as grandparent, parent, spouse, child, grandchild, brother and sister of the applicant.)*

3. What opportunity have you had of forming a judgement of the applicant's integrity and general character and what is your judgement?

4. An applicant for a practising certificate should satisfy the fit and proper requirement to be a certified public accountant specified by the HKICPA. Please read the HKICPA's fit and proper criteria at its website.

(a) To the best of your knowledge, are you aware of anything about the applicant which may render him / her not being a fit and proper person having regard to the criteria?

Yes, please specify: _____

No

(b) To the best of your knowledge, do you consider the applicant a fit and proper person for his / her registration with the AFRC by reference to the fit and proper criteria?

Yes

No, please specify: _____

5. Are there any further comments you would like to offer regarding the applicant?

Character reference for _____ (HKICPA membership no.: _____),
(Full name of the applicant in BLOCK letters)
regarding his / her application for the issuance of a practising certificate ("PC").

Name of referee: _____
(Full name in BLOCK letters)

(Please ✓ the appropriate option below)

I am a certified public accountant holding a practising certificate issued by the AFRC.

Practising certificate no.: _____

I am a current member of the HKICPA and do not hold a practising certificate issued by the AFRC. I have enclosed a certified copy ^{Note ①} of my certificate of registration as a certified public accountant issued by the HKICPA.

HKICPA membership no.: _____

I am not a current member of the HKICPA but I am a current member of an accountancy body ("parent Institute") with which there is a reciprocal membership agreement in force between the accountancy body and the HKICPA. I have enclosed a certified copy ^{Note ①} of my membership certificate issued by the relevant accountancy body or similar documentary evidence.

Parent institute: _____ Membership no.: _____

To be completed by the referee who does not hold a practising certificate issued by the AFRC.

Please provide at least one of the following contact details for our future communication purpose. The AFRC may communicate with you directly for missing items or for verification purpose, when necessary.

Correspondence
address: _____

Email
address: _____ Phone no.: _____

Signature of
the referee: _____ Date: _____
(dd/mm/yyyy)

Note ①

Certification of documents – All documents in relation to the application to be submitted to the AFRC should be originals or certified true copies of the originals certified by any of the following persons (self-certification will not be accepted):

- (a) A certified public accountant of HKICPA. Full name with HKICPA membership no. and contact details should be provided for future communication.
- (b) A legal practitioner. Full name with contact details should be provided for future communication.
- (c) Government District Officer (through statutory declaration)