

## ACCOUNTING AND FINANCIAL REPORTING COUNCIL

### PROFORMA FOR TESTIMONIAL (FORM PC-PT)

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**IMPORTANT:**

**Personal Data (Privacy) Ordinance:** The information requested in this proforma 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.

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**NOTES:**

1. Use one Proforma for each employment.
2. This Proforma must be completed and signed by the sole practitioner / a practising partner of a CPA firm / a practising member director of a corporate practice / a person who practises public accountancy in the jurisdiction of a specified accountancy body.
3. Only full-time experience acquired from the specified office, i.e. the office of a CPA (practising) or a person practising public accountancy in the jurisdiction of a specified accountancy body should be recorded in this Proforma.
4. Only **ORIGINAL** Proforma for Testimonial(s) will be accepted.
5. If this Proforma is issued by the present employer of the applicant, it must be signed within two months from the date of receipt of such Proforma by the AFRC.
6. For approved accounting experience acquired in a Mainland CPA practice that is a branch / subsidiary of or affiliated with a CPA firm or a corporate practice in Hong Kong, the applicant should provide an official letter duly signed by the sole practitioner / practising partner / practising member director of the CPA firm or corporate practice certifying that the applicant has satisfied the prescribed criteria for recognition specified by the Hong Kong Institute of Certified Public Accountants ("HKICPA") at its website.
7. The AFRC reserves the right to verify where necessary the information provided in the Proforma with the applicant / the signer of this Proforma / the CPA firm / the corporate practice / any third parties concerned.
8. 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)

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**SUBMISSION OR ENQUIRIES:**

The completed Proforma should be sent with all supporting documents by post to the AFRC, accompanied by the Form PC-1:

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@afrc.org.hk](mailto:registration@afrc.org.hk).

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**Testimonial for** \_\_\_\_\_ **(HKICPA Membership no.:** \_\_\_\_\_ **),**  
*(Full name of the applicant in BLOCK letters)*  
**regarding his / her application for the issuance of a practising certificate ("PC").**

1. Period of service: From \_\_\_\_\_ to \_\_\_\_\_  
*(dd/mm/yyyy)* *(dd/mm/yyyy)*

Department: \_\_\_\_\_ Location: \_\_\_\_\_

Position: \_\_\_\_\_ Percentage of involvement in auditing: \_\_\_\_\_

Nature of work: \_\_\_\_\_

2. Period of service: From \_\_\_\_\_ to \_\_\_\_\_  
*(dd/mm/yyyy)* *(dd/mm/yyyy)*

Department: \_\_\_\_\_ Location: \_\_\_\_\_

Position: \_\_\_\_\_ Percentage of involvement in auditing: \_\_\_\_\_

Nature of work: \_\_\_\_\_

*(Please use separate sheets, if necessary, duly signed by the same person with the name of the specified office on each of the sheet(s) attached. Total no. of sheet(s) attached \_\_\_\_\_.)*

**Details of the signer who is the sole practitioner / practising partner or director / equivalent of the specified office\*:**

Full name in BLOCK letters of the signer: \_\_\_\_\_ Phone no. of the signer: \_\_\_\_\_

Name of the specified office\*: \_\_\_\_\_ Email address of the signer: \_\_\_\_\_

I am a sole practitioner / practising partner / practising member director / equivalent of the specified office\* located in:

*(Please ✓ the appropriate option below)*

Hong Kong  Outside Hong Kong, please specify: \_\_\_\_\_

*(Please ✓ the appropriate option below)*

I am a CPA (practising) registered with the AFRC and my PC number is: \_\_\_\_\_

I am a member of the following specified accountancy body ("parent institute") and a certified copy of the membership certificate issued by my parent institute or similar documentary evidence is enclosed.

Parent institute: \_\_\_\_\_ Membership no.: \_\_\_\_\_

*\* A specified office means the office of a CPA (practising) or a person practising public accountancy in the jurisdiction of a specified accountancy body. For example, a CPA firm or a corporate practice.*

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

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
*(dd/mm/yyyy)*