



RECIPROCAL MEMBERSHIP AGREEMENT (RMA) BETWEEN HKIAAT AND AAT AUSTRALIA

I. General Conditions

Members of HKIAAT who have completed the Accounting Technician Examination (ATE) or the Accredited Accounting Technician Examination under the New Qualification Framework, or the Professional Bridging Examination of HKIAAT, shall be considered as having sufficient qualification for admission as members of AAT Australia.

Members of AAT Australia who have completed the Certificate IV Financial Services (Accounting) or (Book-keeping), Diploma of Accounting or Advanced Diploma of Accounting of AAT Australia, shall be considered as having sufficient qualification for admission as members of HKIAAT.

Applicants (i) must be members in good standing of their professional body and (ii) must not be the subject of any disciplinary complaint which has been proved or is pending against them.

II. Practical Experience

To be eligible to apply membership under the RMA, one must have at least one year's full-time, or the equivalent part-time, relevant work experience gained since registration as a student member with HKIAAT/AAT Australia and in each case this must be within the preceding three years.

III. Continuing Professional Development/Continuing Professional Education

Applicant must fulfil the CPD requirements of his professional body.

IV. Discipline and Enforcement

Full disclosure of any sanctions imposed on the applicant or disciplinary proceedings taken against him relating to the practice of accounting technician in any other country must be made at the time of application.