



RECIPROCAL MEMBERSHIP AGREEMENT (RMA) BETWEEN HKIAAT AND CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND (ABN 50 084 642 571) (CA ANZ)

I. General Conditions

Members of HKIAAT who have completed the following admission requirements:

- the Accredited Accounting Technician Examination;
- the Professional Assessment; and
- one year full-time relevant accounting experience.

shall be considered as having sufficient qualification for admission as members of CA ANZ's College of Accounting Technicians.

Members of HKIAAT who were admitted before the launch of the above requirements shall also be considered as having sufficient qualification for admission as members of CA ANZ's College of Accounting Technicians.

Members of CA ANZ's College of Accounting Technicians who have completed the following admission requirements:

- Approved academic study including specified accounting and business topics (the New Zealand Diploma in Business, or degree-level study or New Zealand unit standards, completion of the AAT Diploma to level 4 with New Zealand Taxation, an Assessment of Competence, or a combination of these); and
- At least two year's full time equivalent relevant accounting employment, or as specified to meet the Assessment of Competence; and
- The CA ANZ Professional Ethics course.

shall be considered as having sufficient qualification for admission as members of HKIAAT.

Members of CA ANZ's College of Accounting Technicians who were admitted before the launch of the above requirements shall also be considered as having sufficient qualification for admission as members of HKIAAT.

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

II. 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.